

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2016 - June 30, 2017

Balanced budget, no deficit
reduction plan is required.

Date of Amended Budget: _____
(MM/DD/YY)

District Name: Frankfort Community Unit School District #168
District RCDT No: 21-028-1680-26

If your FY16 AFR states that you need to do a deficit reduction plan and your FY17 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Frankfort Community Unit School District #168, County of Franklin,
State of Illinois, for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017.

WHEREAS the Board of Education of Frankfort Community Unit School District #168,
County of Franklin, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary
of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the 19th day of September, 20 16,
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:
Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be

beginning July 1, 2016 and ending June 30, 2017.

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and expenditures from each
be and the same is hereby adopted as the budget of this school district for said fiscal year.

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 19th
day of September, 20 16 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.
(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required
by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30,
whichever comes first. Budgets are submitted to: <https://sec1.isbe.net/attachmgr/default.aspx> The electronic version does
not require member signatures.

BUDGET SUMMARY

Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.		Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Description (Enter Whole Numbers Only)			(872,360)	250,775	1,204	(179,230)	3,767	1,263,179	215,192	2,508	241,717
ESTIMATED BEGINNING FUND BALANCE July 1, 2016 ¹											
RECEIPTS/REVENUES											
LOCAL SOURCES	1000	1,941,010	302,589	10	144,459	425,068	708,000	35,976	162,519	36,052	
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	0
STATE SOURCES	3000	10,299,996	0	0	575,379	25,000	0	0	0	0	0
FEDERAL SOURCES	4000	2,330,200	0	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues ¹		14,571,206	302,589	10	719,838	450,068	708,000	35,976	162,519	36,052	
Receipts/Revenues for "On Behalf" Payments ²	3996										
Total Receipts/Revenues		14,571,206	302,589	10	719,838	450,068	708,000	35,976	162,519	36,052	
DISBURSEMENTS/EXPENDITURES											
INSTRUCTION	1000	10,099,903			760,946	270,100				150,218	900
SUPPORT SERVICES	2000	3,551,622	250,000		0	0					
COMMUNITY SERVICES	3000	45,305	0		0	0					
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	93,250	0		0	0					0
DEBT SERVICES	5000	8,000	0		0	0					0
PROVISION FOR CONTINGENCIES	6000	0	0		0	0					0
Total Direct Disbursements/Expenditures ³		13,798,080	250,000		760,946	473,820				150,218	900
Disbursements/Expenditures for "On Behalf" Payments ²	4180		0		0	0				0	0
Total Disbursements/Expenditures		13,798,080	250,000		760,946	473,820				150,218	900
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		773,126	52,589	(356,090)	(41,108)	(23,752)	708,000	35,976	12,301	35,152	
OTHER SOURCES/USES OF FUNDS											
PERMANENT TRANSFER FROM VARIOUS FUNDS											
Abolishment the Working Cash Fund ¹⁶	7110	1,000,000									
Abatement of the Working Cash Fund ¹⁶	7110										
Transfer of Working Cash Fund Interest	7120										
Transfer Among Funds	7130										
Transfer of Interest	7140										
Transfer from Capital Projects Fund to O&M Fund	7150		0								
Transfer of Excess Fire Prev & Safety Tax & Interest ³	7160		0								
Proceeds to O&M Fund	7170		0								
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a}	7170		0								
Proceeds to Debt Service Fund											
SALE OF BONDS (7200)											
Principal on Bonds Sold ⁴	7210							1,000,000			
Premium on Bonds Sold	7220										
Accrued Interest on Bonds Sold	7230										
Sale or Compensation for Fixed Assets ⁵	7300										
Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
Transfer to Capital Projects Fund	7800							0			
ISBE Loan Proceeds	7800										
Other Sources Not Classified Elsewhere	7900			356,000							
Total Other Sources of Funds ⁸		1,250,000	0	356,000				0	1,000,000	0	0

BUDGET SUMMARY

Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.										
Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tot	(90) Fire Prevention & Safety
OTHER USES OF FUNDS (8000)										
TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund ¹⁵	8110							1,000,000		
Transfer of Working Cash Fund Interest	8120							0		
Transfer Among Funds	8130									
Transfer of Interest ⁵	8140									
Transfer from Capital Projects Fund to O&M Fund	8150									
Transfer of Excess Fire Prev. & Safety Tax & Interest ³	8160									
Proceeds to O&M Fund										
Transfer of Excess Accumulated Fire Prev. & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170									
Taxes Pledged to Pay Principal on Capital Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
Other Revenues Pledged to Pay Principal on Capital Leases	8430									
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
Taxes Pledged to Pay Interest on Capital Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
Other Revenues Pledged to Pay Interest on Capital Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8620									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8630									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8640									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8650									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Pledged to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990									
Total Other Uses of Funds ⁹		0	0	0	0	0	356,000	1,000,000	0	0
Total Other Sources/Uses of Fund		1,250,000	0	356,000	0	0	(356,000)	0	0	0
ESTIMATED ENDING FUND BALANCE June 30, 2017		1,150,766	303,364	1,114	(220,339)	(19,985)	1,615,179	251,158	14,809	276,569

SUMMARY OF EXPENDITURES (by Major Object)

Object Name	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tot	(90) Fire Prevention & Safety	Total By Object
Salaries		100	9,513,522	0		5,000		0		0		9,518,522
Employee Benefits		200	2,238,999	0		946	473,820	0		0		2,713,765
Purchased Services		300	668,605	200,000	500	755,000		0		1,502,118		1,774,323
Supplies & Materials		400	955,679	50,000		0		0		0		1,005,679
Capital Outlay		500	4,125	0		0		0		0		5,025
Other Objects		600	268,850	0	355,800	0	0	0		0		624,650
Non-Capitalized Equipment		700	0	0		0		0		0		0
Termination Benefits		800	148,300	0		0				0		148,300
Total Expenditures			13,798,080	250,000	356,100	760,946	473,820	0		1,502,118	900	15,790,064

SUMMARY OF CASH TRANSACTIONS

Description	Whole Numbers Only	(Enter Acct #)	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
BEGINNING CASH BALANCE ON HAND July 1, 2016			123,795	58,775	1,204	80,770	3,767	1,283,179	75,792	2,508	241,717
Total Direct Receipts & Other Sources			15,821,206	302,589	356,010	719,838	450,068	708,000	1,035,976	162,519	36,052
OTHER RECEIPTS											
Interfund Loans Payable (Loans from Other Funds)		411									
Interfund Loans Receivable (Repayment of Loans)		141									
Notes and Warrants Payable		433									
Other Current Assets		199									
Total Other Receipts			0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts			15,821,206	302,589	356,010	719,838	450,068	708,000	1,035,976	162,519	36,052
Total Amount Available			15,945,001	361,364	357,214	800,608	453,835	1,971,179	1,111,768	165,027	277,769
Total Direct Disbursements & Other Uses			13,798,080	250,000	356,100	760,946	473,820	356,000	1,000,000	150,218	900
OTHER DISBURSEMENTS											
Interfund Loans Receivable (Loans to Other Funds)		141									
Interfund Loans Payable (Repayment of Loans)		411									
Notes and Warrants Payable		433									
Other Current Liabilities		499									
Total Other Disbursements			0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements			13,798,080	250,000	356,100	760,946	473,820	356,000	1,000,000	150,218	900
ENDING CASH BALANCE ON HAND June 30, 2017			2,146,921	111,364	1,114	39,662	(19,985)	1,615,179	111,768	14,809	276,869

ESTIMATED RECEIPTS/REVENUES

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
4 Designated Purposes Levies ¹¹	-	1,432,082	288,515		143,209	162,509		35,786	162,509	35,802
5 Leasing Purposes Levy ¹²	1130									
6 Special Education Purposes Levy	1140		28,624							
7 FICA and Medicare Only Levies	1150					162,509				
8 Area Vocational Construction Purposes Levy	1160									
9 Summer School Purposes Levy	1170									
10 Other Tax Levies (Describe & Itemize)	1190									
11 Total AD Valorem Taxes Levied by District		1,432,082	297,139	0	143,209	325,018	0	35,786	162,509	35,802
PAYMENTS/IN LIEU OF TAXES										
12 Mobile Home Privilege Tax	1210									
13 Payments from Local Housing Authority	1220									
14 Corporate Personal Property Replacement Taxes ¹³	1230					100,000				
15 Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
16 Total Payments in Lieu of Taxes		245,818								
17 Total Payments in Lieu of Taxes		245,818	0	0	0	100,000	0	0	0	0
TUITION										
18 Regular Tuition from Pupils or Parents (In State)	1311									
19 Regular Tuition from Other Districts (In State)	1312									
20 Regular Tuition from Other Sources (In State)	1313									
21 Regular Tuition from Other Sources (Out of State)	1314									
22 Summer School Tuition from Pupils or Parents (In State)	1321									
23 Summer School Tuition from Other Districts (In State)	1322									
24 Summer School Tuition from Other Sources (In State)	1323									
25 Summer School Tuition from Other Sources (Out of State)	1324									
26 CTE Tuition from Pupils or Parents (In State)	1331									
27 CTE Tuition from Other Districts (In State)	1332									
28 CTE Tuition from Other Sources (In State)	1333									
29 CTE Tuition from Other Sources (Out of State)	1334									
30 Special Education Tuition from Pupils or Parents (In State)	1341									
31 Special Education Tuition from Other Districts (In State)	1342									
32 Special Education Tuition from Other Sources (In State)	1343									
33 Special Education Tuition from Other Sources (Out of State)	1344									
34 Adult Tuition from Pupils or Parents (In State)	1351									
35 Adult Tuition from Other Districts (In State)	1352									
36 Adult Tuition from Other Sources (In State)	1353									
37 Adult Tuition from Other Sources (Out of State)	1354									
38 Total Tuition		1400								
39 Total Tuition		0								
TRANSPORTATION FEES										
40 Regular Transportation Fees from Pupils or Parents (In State)	1411									
41 Regular Transportation Fees from Other Districts (In State)	1412									
42 Regular Transportation Fees from Other Sources (In State)	1413									
43 Regular Transportation Fees from Co-Curricular Activities (In State)	1415									
44 Regular Transportation Fees from Other Sources (Out of State)	1416									
45 Summer School Transportation Fees from Pupils or Parents (In State)	1421									
46 Summer School Transportation Fees from Other Districts (In State)	1422									
47 Summer School Transportation Fees from Other Sources (In State)	1423									
48 Summer School Transportation Fees from Other Sources (Out of State)	1424									
49 CTE Transportation Fees from Pupils or Parents (In State)	1431									
50 CTE Transportation Fees from Other Districts (In State)	1432									
51 CTE Transportation Fees from Other Sources (In State)	1433									
52 CTE Transportation Fees from Other Sources (Out of State)	1434									
53 Special Education Transportation Fees from Other Districts (In State)	1442									
54 Special Education Transportation Fees from Other Sources (In State)	1443									
55 Special Education Transportation Fees from Other Sources (Out of State)	1444									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2	Adult Transportation Fees from Pupils or Parents (In State)	1451									
59	Adult Transportation Fees from Other Districts (In State)	1452									
60	Adult Transportation Fees from Other Sources (In State)	1453									
61	Adult Transportation Fees from Other Sources (Out of State)	1454									
62	Total Transportation Fees					0					
63	EARNINGS ON INVESTMENTS	1500									
64	Interest on Investments	1510	710	250	10	10	50	1,000	190	10	250
65	Gain or Loss on Sale of Investments	1520									
66	Total Earnings on Investments		710	250	10	10	50	1,000	190	10	250
67	FOOD SERVICE	1600									
68	Sales to Pupils - Lunch	1611	3,500								
69	Sales to Pupils - Breakfast	1612									
70	Sales to Pupils - A la Carte	1613									
71	Sales to Pupils - Other (Describe & Itemize)	1614	1,000								
72	Sales to Adults	1620	16,900								
73	Other Food Service (Describe & Itemize)	1690									
74	Total Food Service		21,400								
75	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
76	Admissions - Athletic	1711	70,000								
77	Admissions - Other	1719									
78	Fees	1720									
79	Book Store Sales	1730									
80	Other District/School Activity Revenue (Describe & Itemize)	1790									
81	Total District/School Activity Income		70,000	0							
82	TEXTBOOK INCOME	1800									
83	Rentals - Regular Textbooks	1811	32,500								
84	Rentals - Summer School Textbooks	1812									
85	Rentals - Adult/Continuing Education Textbooks	1813									
86	Rentals - Other (Describe)	1819									
87	Sales - Regular Textbooks	1821									
88	Sales - Summer School Textbooks	1822									
89	Sales - Adult/Continuing Education Textbooks	1823									
90	Sales - Other (Describe & Itemize)	1829									
91	Total Textbooks	1890	32,500								
92	OTHER REVENUE FROM LOCAL SOURCES	1900									
93	Rentals	1910		4,700							
94	Contributions and Donations from Private Sources	1920	99,000								
95	Impact Fees from Municipal or County Governments	1930									
96	Services Provided Other Districts	1940									
97	Refund of Prior Years' Expenditures	1950	12,000								
98	Payments of Surplus Moneys from TIF Districts	1960				1,240					
99	Diners' Education Fees	1970	7,500								
100	Proceeds from Vendors' Contracts	1980									
101	School Facility Occupation Tax Proceeds	1983						707,000			
102	Payment from Other Districts	1991									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	20,000	500							
108	Total Other Revenue from Local Sources		138,500	5,200	0	1,240	0	707,000	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	1,941,010	302,589	10	144,459	425,066	708,000	35,976	162,519	36,052
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
110	Flow-Through Revenue from State Sources	2100									
111	Flow-Through Revenue from Federal Sources	2200									
112	Other Flow-Through Revenue (Describe & Itemize)	2300									
113	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
115	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
116	General State Aid (Section 16-8-05)	3001	9,403,702			50,000	25,000				
117	General State Aid Hold Harasses/Supplemental	3002									
118	Reorganization Incentives (Accounts 3005-3021)	3005									
119	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
120	Total Unrestricted Grants-In-Aid		9,403,702	0	0	50,000	25,000	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100-3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100									
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	306,814								
126	Special Education - Personnel	3110	448,730								
127	Special Education - Ophanage - Individual	3120	73,500								
128	Special Education - Ophanage - Summer Individual	3130									
129	Special Education - Summer School	3145	3,500								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		832,544	0							
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Test Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WCECP	3225									
136	CTE - Agriculture Education	3235	1,500								
137	CTE - Instructor Pradcum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		1,500	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		0				0				
145	State Free Lunch & Breakfast	3360	7,000								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	29,500								
148	Adult Education - (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
TRANSPORTATION											
150	Transportation - Regular and Vocational	3500				348,557					
152	Transportation - Special Education	3510				176,822					
153	Transportation - Other (Describe & Itemize)	3599				525,379					
154	Total Transportation		0	0			0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Tuant Alternative/Optional Education	3665									
158	Early Childhood - Block Grant	3705									

ESTIMATED RECEIPTS/REVENUES

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
159 Reading Improvement Block Grant	3715									
160 Reading Improvement Block Grant - Reading Recovery	3720									
161 Continued Reading Improvement Block Grant	3725									
162 Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163 Chicago General Education Block Grant	3766									
164 Chicago Educational Services Block Grant	3767									
165 School Safety & Educational Improvement Block Grant	3775									
166 Technology - Technology for Success	3780									
167 State Charter Schools	3815									
168 Extended Learning Opportunities - Summer Bridges	3825									
169 Infrastructure Improvements - Planning/Construction	3920									
170 School Infrastructure - Maintenance Projects	3925									
171 Other Restricted Revenue from State Sources (Describe & Itemize)	3999	25,750								
Total Restricted Grants-In-Aid		896,294	0	0	625,379	0	0	0	0	0
Total Receipts/Revenues from State Sources	3000	10,299,996	0	0	575,379	25,000	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY										
176 Federal Impact Aid	4001									
177 Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
Total Unrestricted Grants-In-Aid Received Directly from Fed Govt.		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL										
179 Head Start	4045									
180 Construction (Impact Aid)	4060									
181 MAGNET	4060									
182 Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL										
185										
TITLE VI										
187 Title VI - Innovation and Flexibility Formula	4100									
188 Title VI - SEA Projects	4105									
189 Title VI - Rural Education Initiative (REI)	4107	35,000								
190 Title VI - Other (Describe & Itemize)	4199									
Total Title VI		35,000	0			0				
FOOD SERVICE										
192 Breakfast Start-Up Expansion	4200									
194 National School Lunch Program	4210	465,000								
195 Special Milk Program	4215									
196 School Breakfast Program	4220	150,000								
197 Summer Food Service Admin/Program	4225									
198 Child and Adult Care Food Program	4226									
199 Fresh Fruit and Vegetables	4240									
200 Food Services - Other (Describe & Itemize)	4299									
Total Food Services		615,000				0				

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tot	(90) Fire Prevention & Safety
202	TITLE I										
203	Title I - Low Income	4300	875,000				0				
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I		875,000	0			0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0			0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600	26,000								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through	4620	450,000								
221	Federal Special Education - IDEA Room & Board	4625									
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		476,000	0			0				
225	CTE - PERKINS										
226	CTE - Perkins-TITLE III Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4880									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title II - Technology - Formula	4860									
239	ARRA - Title II - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - I	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - Ed Job Fund Program	4880									
259	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited English (LIPLEP)	4909									
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower - Professional Development Formula	4930									
268	Title II - Teacher Quality	4932									
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	70,000								
271	Medicaid Matching Funds - Fee-For-Service Program	4992	120,000								
272	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	4,200								
273	Total Restricted Grants-In-Aid Received from Federal Govt. thru the State		2,330,200	0	0	0	0	0	0	0	0
274	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	2,330,200	0	0	0	0	0	0	0	0
275	TOTAL DIRECT RECEIPTS/REVENUES		14,571,206	302,589	10	719,838	450,068	708,000	35,976	162,519	36,052

ESTIMATED DISBURSEMENTS/EXPENDITURES

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Numbers Only)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
10 EDUCATIONAL FUND (ED)	1000									
INSTRUCTION (ED)										
Regular Programs	1100	4,993,973	1,187,410	143,200	121,300		4,100		123,300	6,543,283
Tuition Payment to Charter Schools	1115									0
Pre-K Programs	1125									0
Special Education Programs (Functions 1200 - 1220)	1200	1,856,300	390,960	10,400	21,000				18,000	2,296,660
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250	303,400	119,640	19,000	116,400					558,440
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400	205,800	54,320		1,000		400		7,000	268,520
Intercollegiate Programs	1500	19,000	300		140,500		4,000			172,800
Summer School Programs	1600									0
Gifted Programs	1650									0
Driver's Education Programs	1700	192,800	55,450	10,350	1,600					260,200
Bilingual Programs	1800									0
Traumat Alternative & Optional Programs	1900									0
Pre-K Programs - Private Tuition	1910									0
Regular K-12 Programs - Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912									0
Special Education Programs Pre-K Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Intercollegiate Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Traumat Alternative Opt Ed Programs Private Tuition	1922									0
Total Instruction ¹⁴	1000	7,671,273	1,808,080	283,450	270,300	0	8,500	0	148,300	10,099,903
SUPPORT SERVICES (ED)	2000									
Support Services - Pupil										
Attendance & Social Work Services	2110	107,265	25,385		1,000					133,650
Guidance Services	2120	58,670	21,995		12,000					92,665
Health Services	2130	82,000	9,300	93,000	3,800	1,800	150			190,050
Psychological Services	2140	61,200	11,765		4,350					77,315
Speech Pathology & Audiology Services	2150	151,450	48,265		1,200					200,915
Other Support Services - Pupils (Describe & Itemize)	2190									0
Total Support Services - Instructional Staff	2100	460,585	116,710	93,000	22,350	1,800	150	0	0	694,595
Support Services - Instructional Staff										
Improvement of Instruction Services	2210	1,400		84,300	8,000		1,050			94,750
Educational Media Services	2220	17,000		93,000	13,065		925			123,990
Assessment & Testing	2230									0
Total Support Services - Instructional Staff	2200	18,400	0	177,300	21,065	925	1,050	0	0	218,740
Support Services - General Administration										
Board of Education Services	2310				41,010		162,000			203,010
Executive Administration Services	2320	171,149	44,110	16,625	10,190	1,400	2,800			246,274
Special Area Administration Services	2330									0
Total Support Services - General Administration	2300	171,149	44,110	57,635	10,590	1,400	164,800	0	0	449,684
Support Services - School Administration										
Office of the Principal Services	2410	390,000	91,500		300		2,000			483,800
Other Support Services - School Administration (Describe & Itemize)	2490									0
Total Support Services - School Administration	2400	390,000	91,500	0	300	0	2,000	0	0	483,800
Support Services - Business										
Direction of Business Support Services	2510									0
Fiscal Services	2520	104,500	4,849							109,349
Operation & Maintenance of Plant Services	2540	527,000	115,000	23,000	318,000					983,000
Pupil Transportation Services	2550			1,500						1,500
Food Services	2560	243,000	53,900		308,454					605,354
Internal Services	2570									0
Total Support Services - Business	2500	874,500	173,749	24,500	626,454	0	0	0	0	1,699,203

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Numbers Only)	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2	Support Services - Central										
65	Director of Central Support Services	2610	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
68	Planning, Research, Development & Evaluation Services	2620									
69	Information Services	2630									
70	Staff Services	2640									
71	Data Processing Services	2660			3,500						3,500
72	Total Support Services - Central	2600	0	0	3,500	0	0	0	0	0	3,500
73	Other Support Services (Describe & Itemize)	2800	500	100		1,500	0	0	0	0	2,100
74	Total Support Services	2000	1,915,134	426,169	355,935	682,259	4,125	168,000	0	0	3,551,622
75	COMMUNITY SERVICES (ED)	3000	27,115	4,750	10,320	3,120					45,305
76	PAYMENTS TO OTHER DIST & GOV UNITS (ED)	4000									
77	Payments to Other Dist & Gov Units (In-State)										
78	Payments for Regular Programs	4110									
79	Payments for Special Education Programs	4120									
80	Payments for Adult/Continuing Education Programs	4130									
81	Payments for CTE Programs	4140									
82	Payments for Community College Programs	4170									
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190			8,900			51,350			60,250
84	Total Payments to Other Dist & Gov Units (In-State)	4100			8,900			51,350			60,250
85	Payments for Regular Programs - Tuition	4210									
86	Payments for Special Education Programs - Tuition	4220									
87	Payments for Adult/Continuing Education Programs - Tuition	4230									
88	Payments for CTE Programs - Tuition	4240									
89	Payments for Community College Programs - Tuition	4270									
90	Payments for Other Programs - Tuition	4280						33,000			33,000
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290						33,000			33,000
92	Total Payments to Other Dist & Gov Units - Tuition (In State)	4200						33,000			33,000
93	Payments for Regular Programs - Transfers	4310									
94	Payments for Special Education Programs - Transfers	4320									
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									
96	Payments for CTE Programs - Transfers	4340									
97	Payments for Community College Program - Transfers	4370									
98	Payments for Other Programs - Transfers	4380									
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									
100	Total Payments to Other Dist & Gov Units - Transfers (In State)	4300			0			0			0
101	Payments to Other Dist & Gov Units (Out of State)	4400									
102	Total Payments to Other Dist & Gov Units	4400						84,350			84,350
103	DEBT SERVICE (ED)	5000			8,900						8,900
104	Debt Service - Interest on Short-Term Debt										
105	Tax Anticipation Warrants	5110									
106	Corporate Personal Property Repl Tax Anticipated Notes	5120									
107	State Aid Anticipation Certificates	5130									
108	Other Interest on Short-Term Debt (Describe & Itemize)	5140									
109	Total Debt Service - Interest on Short-Term Debt	5150						8,000			8,000
110	Debt Service - Interest on Long-Term Debt	5200									
111	Total Debt Service	5000						8,000			8,000
112	PROVISION FOR CONTINGENCIES (ED)	6000									
113	Total Direct Disbursements/Expenditures		9,513,522	2,238,999	668,605	956,679	4,125	268,850	0	148,300	13,798,080
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										773,126
115											

ESTIMATED DISBURSEMENT/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Numbers Only)	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
2	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
117	Support Services - O&M	2000									
118	Support Services - Pupil										
119	Other Support Services - Pupil (Describe & Itemize)	2190									
120	Support Services - Business										
121	Direction of Business Support Services	2510									
122	Facilities Acquisition & Construction Services	2530									
123	Operation & Maintenance of Plant Services	2540			200,000	50,000					250,000
124	Pupil Transportation Services	2550									
125	Food Services	2560									
126	Total Support Services - Business	2500	0	0	200,000	50,000	0	0	0	0	250,000
127	Other Support Services (Describe & Itemize)	2900									
128	Total Support Services	3000	0	0	200,000	50,000	0	0	0	0	250,000
129	COMMUNITY SERVICES (O&M)	3000									
130	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
131	Payments to Other Dist & Govt Units (In-State)	4110									
132	Payments for Regular Programs	4120									
133	Payments for Special Education Programs	4140									
134	Payments for CTE Program	4190			0						0
135	Other Payments to In-State Govt Units (Describe & Itemize)	4100									
136	Total Payments to Other Dist & Govt Units (In-State)	4400									
137	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4000									
138	Total Payments to Other Dist & Govt Unit	5000									
139	DEBT SERVICE (O&M)										
140	Debt Service - Interest on Short-Term Debt	5110									
141	Tax Anticipation Warrants	5120									
142	Corporate Personal Prop Real Tax Anticipated Notes	5130									
143	State Aid Anticipation Certificates	5140									
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
145	Total Debt Service - Interest on Short-Term Debt	5200									
146	Total Debt Service	5000									
147	PROVISION FOR CONTINGENCIES (O&M)	6000									
148	Total Direct Disbursements/Expenditures		0	0	200,000	50,000	0	0	0	0	250,000
149	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										52,589
150	DEBT SERVICE FUND (DS)										
151	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
152	Payments to Other Dist & Govt Units (In-State)	4110									
153	Payments for Regular Programs	4120									
154	Payments for Special Education Programs	4140									
155	Other Payments to In-State Govt Units (Describe & Itemize)	4190									
156	Total Payments to Other Dist & Govt Units (In-State)	4000									
157	DEBT SERVICE (DS)	5000									
158	Debt Service - Interest on Short-Term Debt	5110									
159	Tax Anticipation Warrants	5120									
160	Corporate Personal Prop Real Tax Anticipation Notes	5130									
161	State Aid Anticipation Certificates	5140									
162	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
163	Total Debt Service - Interest On Short-Term Debt	5100									

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Numbers Only)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Debt Service - Interest on Long-Term Debt	5300						105,600			105,600
169	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	5300						250,000			250,000
170	Debt Service - Other (Describe & Itemize)	5400			500			356,100			356,100
171	Total Debt Service	5000			500			356,100			356,100
172	PROVISION FOR CONTINGENCIES (DS)							356,100			356,100
173	Total Direct Disbursements/Expenditures	6000			500			356,100			356,100
174	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(356,090)
175											
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)	2000									
179	Support Services - Pupils										
180	Other Support Services - Pupils (Describe & Itemize)	2190									
181	Support Services - Business										
182	Pupil Transportation Services	2550	5,000	946	755,000						760,946
183	Other Support Services (Describe & Itemize)	2900									
184	Total Support Services	2000	5,000	946	755,000						760,946
185	COMMUNITY SERVICES (TR)	3000									
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
187	Payments to Other Dist & Govt Units (In-State)										
188	Payments for Regular Program	4110									
189	Payments for Special Education Programs	4120									
190	Payments for Adult/Continuing Education Programs	4130									
191	Payments for CTE Programs	4140									
192	Payments for Community College Programs	4170									
193	Other Payments to In-State Govt Units (Describe & Itemize)	4190									
194	Total Payments to Other Dist & Govt Units (In-State)	4100									
195	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									
196	Total Payments to Other Dist & Govt Units	4000									
197	DEBT SERVICE (TR)	5000									
198	Debt Service - Interest on Short-Term Debt										
199	Tax Anticipation Warrants	5110									
200	Tax Anticipation Notes	5120									
201	Corporate Personal Prop Regd Tax Anticipation Notes	5130									
202	State Aid Anticipation Certificates	5140									
203	Other Interest on Short-Term Debt (Describe and Itemize)	5150									
204	Total Debt Service - Interest On Short-Term Debt	5100									
205	Debt Service - Interest on Long-Term Debt	5200									
206	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	5300									
207	Debt Service - Other (Describe and Itemize)	5400									
208	Total Debt Service	5000									
209	PROVISION FOR CONTINGENCIES (TR)	6000									
210	Total Direct Disbursements/Expenditures		5,000	946	755,000						760,946
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(41,108)
212											
213	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MRSS)										
214	INSTRUCTION (MRSS)	1000									
215	Regular Program	1100		127,500							127,500
216	Pre-K Programs	1125									
217	Special Education Programs (Functions 1200-1220)	1200		134,700							134,700
218	Special Education Programs Pre-K	1225									
219	Remedial and Supplemental Programs K-12	1250									
220	Remedial and Supplemental Programs Pre-K	1275									
221	Adult/Continuing Education Programs	1300		4,000							4,000
222	CTE Programs	1400		2,200							2,200
223	Interscholastic Programs	1500									
224	Summer School Programs	1600									
225	Gifted Programs	1650									

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Numbers Only)	Func#	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
1											
2	Driver's Education Programs	1700		1,700							1,700
226	Bilingual Programs	1800									0
227	Truant Alternative & Optional Programs	1900									0
228	Total Instruction	1000		270,100							270,100
229	SUPPORT SERVICES - (NR/SS)										
230	Support Services - Pupil										
231	Attendance & Social Work Services	2110		1,400							1,400
232	Guidance Services	2120		900							900
233	Health Services	2130		15,900							15,900
234	Psychological Services	2140		900							900
235	Speech Pathology & Audiology Services	2150		2,200							2,200
236	Other Support Services - Pupil (Describe & Itemize)	2190									0
237	Total Support Services - Pupil	2100		21,300							21,300
238	Support Services - Instructional Staff										
239	Improvement of Instruction Services	2210									0
240	Educational Media Services	2220		2,700							2,700
241	Assessment & Testing	2230		250							250
242	Total Support Services - Instructional Staff	2200		2,950							2,950
243	Support Services - General Administration										
244	Board of Education Services	2310									0
245	Executive Administration Services	2320		9,400							9,400
246	Special Area Administrative Services	2330									0
247	Claims Paid from Self Insurance Fund	2361									0
248	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
249	Unemployment Insurance Payments	2363									0
250	Insurance Payments (regular or self-insurance)	2364									0
251	Risk Management and Claims Services Payments	2365									0
252	Judgment and Settlements	2366									0
253	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
254	Reciprocal Insurance Payments	2368									0
255	Legal Service	2369									0
256	Total Support Services - General Administration	2300		9,400							9,400
257	Support Services - School Administration										
258	Office of the Principal Services	2410		4,750							4,750
259	Other Support Services - School Administration (Describe & Itemize)	2490									0
260	Total Support Services - School Administration	2400		4,750							4,750
261	Support Services - Business										
262	Direction of Business Support Services	2510									0
263	Fiscal Services	2520		20,870							20,870
264	Facilities Acquisition & Construction Services	2530									0
265	Operation & Maintenance of Plant Service	2540		100,700							100,700
266	Pupil Transportation Services	2550		43,750							43,750
267	Food Services	2560									0
268	Internal Services	2570									0
269	Total Support Services - Business	2500		165,320							165,320
270	Support Services - Central										
271	Direction of Central Support Services	2610									0
272	Planning, Research, Development & Evaluation Services	2620									0
273	Information Services	2630									0
274	Staff Services	2640									0
275	Data Processing Services	2660									0
276	Total Support Services - Central	2600		0							0
277											

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Numbers Only)	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
278	Other Support Services (Describe & Itemize)	2900									0
279	Total Support Services	2000									0
280	COMMUNITY SERVICES (MRSS)	3000		203,720							203,720
281	PAYMENTS TO OTHER DIST & GOV UNITS (MRSS)	4000									0
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	Total Payments to Other Dist & Govt Units	4000		0							0
286	DEBT SERVICE (MRSS)	5000									0
287	Debt Service - Interest on Short-Term Debt				473,820						473,820
288	Tax Anticipation Warrants	5110									0
289	Tax Anticipation Notes	5120									0
290	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
291	State Aid Anticipation Certificates	5140									0
292	Other (Describe & Itemize)	5150									0
293	Total Debt Service	5000									0
294	PROVISION FOR CONTINGENCIES (MRSS)	6000									0
295	Total Direct Disbursements/Expenditures				473,820						473,820
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(23,752)
60 - CAPITAL PROJECTS (GP)											
298	SUPPORT SERVICES (GP)	2000									0
299	Support Services - Business										0
300	Facilities Acquisition & Construction Services	2530									0
301	Other Support Services (Describe & Itemize)	2500									0
302	Total Support Services	2000									0
303	PAYMENTS TO OTHER DIST & GOV UNITS (GP)	4000									0
304	Payments to Regular Programs	4110									0
305	Payment for Special Education Programs	4120									0
306	Payment for CTE Programs	4140									0
307	Payments to Other Govt Units (In-State)	4190									0
308	Total Payments to Other Districts & Govt Units	4000									0
309	PROVISION FOR CONTINGENCIES (GP)	6000									0
310	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
311	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										708,000
312											
313											
70 WORKING CASH FUND (WC)											
315											
80 - TORT FUND (TF)											
317	SUPPORT SERVICES - GENERAL ADMINISTRATION	2000									0
318	Claims Paid from Self Insurance Fund	2361									0
319	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			150,218						150,218
320	Unemployment Insurance Payments	2363									0
321	Insurance Payments (regular or self-insurance)	2364									0
322	Risk Management and Claims Services Payments	2365									0
323	Judgment and Settlements	2366									0
324	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
325	Reciprocal Insurance Payments	2368									0
326	Legal Service	2369									0
327	Property Insurance (Building & Grounds)	2371									0
328	Vehicle Insurance (Transportation)	2372									0
329	Total Support Services - General Administration	2000	0	0	150,218	0	0	0	0	0	150,218
330											

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Numbers Only)	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
331	PAYMENTS TO OTHER DIST. & GOVT UNITS (FP)	4000									
332	Payments for Regular Programs	4110									0
333	Payments for Special Education Programs	4120									0
334	Total Payments to Other Dist & Govt Units	4000									0
335	DEBT SERVICE (FP)	5000									0
336	Debt Service - Interest on Short-Term Debt										0
337	Tax Anticipation Warrants	5110									0
338	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
339	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
340	Total Debt Service	5000									0
341	PROVISION FOR CONTINGENCIES (FP)	6000									0
342	Total Direct Disbursements/Expenditures		0	0	150,218	0	0	0	0	0	150,218
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										12,301
90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
345	SUPPORT SERVICES (FP&S)	2000									0
346	Support Services - Business										0
347	Facilities Acquisition & Construction Services	2530									0
348	Operation & Maintenance of Plant Service	2540					900				900
350	Total Support Services - Business	2500	0	0	0	0	900	0	0	0	900
351	Other Support Services (Describe & Itemize)	2900					900				900
352	Total Support Services	2000	0	0	0	0	900	0	0	0	900
353	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									0
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
357	Total Payments to Other Districts & Govt Units (FP&S)	4000									0
358	DEBT SERVICE (FP&S)	5000									0
359	Debt Service - Interest on Short-Term Debt										0
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
362	Total Debt Service - Interest on Short-Term Debt	5100									0
363	Debt Service - Interest on Long-Term Debt	5200									0
364	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	5300									0
365	Total Debt Service	5000									0
366	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
367	Total Direct Disbursements/Expenditures		0	0	0	0	900	0	0	0	900
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										35,152

This page is provided for detailed itemizations as requested within the body of the Report.

- 1.
- 2.
- 3.
- 4.

	A	B	C	D	E	F
DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only						
1						
2	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
3	Direct Revenues	14,571,206	302,589	719,838	35,976	15,629,609
4	Direct Expenditures	13,798,080	250,000	760,946		14,809,026
5	Difference	773,126	52,589	(41,108)	35,976	820,583
6	Estimated Fund Balance - June 30, 2016	1,150,766	303,364	(220,338)	251,168	1,484,960
7	Balanced budget, no deficit reduction plan is required.					
8						
9	A deficit reduction plan is required if the local board of education adopts (or amends) the 2015-16 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).					
10						
11						
12	Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.					
13						
14	The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2015-2016 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.					
15	The deficit reduction plan, if required, is developed using ISBE guidelines and format.					

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	C	D	E	F	G
1							
2							
3	Frankfort Community Unit School District #168		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2016-2017				
4	District Number	21-028-1680					
5							
6							
7							
6	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7			(872,360)	250,775	(179,230)	215,192	(885,623)
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	1,941,010	302,589	144,459	35,976	2,424,034
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0
11	STATE SOURCES	3000	10,299,996	0	575,379	0	10,875,375
12	FEDERAL SOURCES	4000	2,330,200	0	0	0	2,330,200
13	Total Receipts/Revenues		14,571,206	302,589	719,838	35,976	15,629,609
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	10,099,903				10,099,903
16	SUPPORT SERVICES	2000	3,551,622	250,000	760,946		4,562,568
17	COMMUNITY SERVICES	3000	45,305	0	0		45,305
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	93,250	0	0		93,250
19	DEBT SERVICES	5000	8,000	0	0		8,000
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		13,798,080	250,000	760,946		14,809,026
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		773,126	52,589	(41,108)	35,976	820,583
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		1,250,000	0	0	1,000,000	2,250,000
25	OTHER USES OF FUNDS (8000)		0	0	0	1,000,000	1,000,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		1,250,000	0	0	0	1,250,000
27	ESTIMATED ENDING FUND BALANCE		1,150,766	303,364	(220,338)	251,168	1,484,960

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L					
1			ESTIMATED BUDGET FY2017-2018									
2	Frankfort Community Unit School District #168											
3	District Number											
4	21-028-1680											
5												
6	ESTIMATED BEGINNING FUND BALANCE		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total					
7	(must equal prior Ending Fund Balance)		1,150,766	303,364	(220,338)	251,168	1,484,960					
8	RECEIPTS/REVENUES											
9	LOCAL SOURCES						0					
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT						0					
11	STATE SOURCES						0					
12	FEDERAL SOURCES						0					
13	Total Receipts/Revenues		0	0	0	0	0					
14	DISBURSEMENTS/EXPENDITURES											
15	INSTRUCTION						0					
16	SUPPORT SERVICES						0					
17	COMMUNITY SERVICES						0					
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS						0					
19	DEBT SERVICES						0					
20	PROVISION FOR CONTINGENCIES						0					
21	Total Disbursements/Expenditures		0	0	0	0	0					
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0					
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)						0					
25	OTHER USES OF FUNDS (8000)						0					
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0					
27	ESTIMATED ENDING FUND BALANCE		1,150,766	303,364	(220,338)	251,168	1,484,960					

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1	Frankfort Community Unit School District #168		ESTIMATED BUDGET FY2018-2019				
2	District Number						
3	21-028-1680						
4							
5							
6	ESTIMATED BEGINNING FUND BALANCE		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	(must equal prior Ending Fund Balance)		1,150,766	303,364	(220,338)	251,168	1,484,960
8	RECEIPTS/REVENUES						
9	LOCAL SOURCES						0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT						0
11	STATE SOURCES						0
12	FEDERAL SOURCES						0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES						
15	INSTRUCTION						0
16	SUPPORT SERVICES						0
17	COMMUNITY SERVICES						0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS						0
19	DEBT SERVICES						0
20	PROVISION FOR CONTINGENCIES						0
21	Total Disbursements/Expenditures		0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		1,150,766	303,364	(220,338)	251,168	1,484,960

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1							
2							
3	Frankfort Community Unit School District #168		ESTIMATED BUDGET FY/2019-2020				
4	District Number						
5	21-028-1680						
6							
7							
8	RECEIPTS/REVENUES	Acct #	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
9	LOCAL SOURCES	1000	1,150,766	303,364	(220,338)	251,168	1,484,960
10	FLOW THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		1,150,766	303,364	(220,338)	251,168	1,484,960

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1			SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: _____ (Enter as MM/DD/YYYY)			
2	Frankfort Community Unit School District #168					
3	21-028-1680					
4	District Number					
5						
6	ESTIMATED BEGINNING FUND BALANCE		FY2016-2017	FY2017-2018	FY2018-2019	FY2019-2020
7	(must equal prior Ending Fund Balance)		(585,623)	1,484,960	1,484,960	1,484,960
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	2,424,034	0	0	0
10	FLOW THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	10,875,375	0	0	0
12	FEDERAL SOURCES	4000	2,330,200	0	0	0
13	Total Receipts/Revenues		15,629,609	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	10,099,903	0	0	0
16	SUPPORT SERVICES	2000	4,562,568	0	0	0
17	COMMUNITY SERVICES	3000	45,305	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	93,250	0	0	0
19	DEBT SERVICES	5000	8,000	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		14,809,026	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		820,583	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		2,250,000	0	0	0
25	OTHER USES OF FUNDS (8000)		1,000,000	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		1,250,000	0	0	0
27	ESTIMATED ENDING FUND BALANCE		1,484,960	1,484,960	1,484,960	1,484,960

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2016-2017 through Fiscal Year 2019-2020

Frankfort Community Unit School District #168

21-028-1680-26

Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available. For additional information, please see:

<http://www.isbe.net/sfms/budget/default.htm>

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

- Has the district considered shared services or outsourcing (Ex: Transportation, Insurance) If yes please explain:

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2017 budgeted expenditures over FY2016 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (SBE Form 50-35) and may be submitted in conjunction with that report.

*An official Limitation of Administrative Costs Worksheet can also be found on the SBE website at:
Limitation of Administrative Costs*

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: Frankfort Community Unit School District #168

RCDT Number: 21-028-1680-26

Description (Enter Whole Numbers Only)	Funct #	Estimated Actual Expenditures, Fiscal Year 2016		Budgeted Expenditures, Fiscal Year 2017		
		(10) Educational Fund	(20) Operations & Maintenance Fund	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320			246,274		246,274
2. Special Area Administration Services	2330			0		0
3. Other Support Services - School Administration	2490			0		0
4. Direction of Business Support Services	2510			0	0	0
5. Internal Services	2570			0	0	0
6. Direction of Central Support Services	2610			0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0		0
8. Totals		0	0	246,274	0	246,274
9. Estimated Percent Increase (Decrease) for FY2017 (Budgeted) over FY2016 (Actual)						Enter Actual Data!

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5 The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS	
<p>This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Congratulations! You have a balanced budget.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July, 1 2016 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2016, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2016, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	Check Error!
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

End of Balancing