

**ILLINOIS STATE BOARD OF EDUCATION**  
School Business Services Division

**Accounting Basis:**

Cash  
 Accrual

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

Unbalanced budget, a deficit reduction plan must be adopted and submitted concurrently with this budget. This deficit reduction plan must result in a balanced budget by the last year of the attached plan, as adopted by the local board of education. (Tab: Deficit BudgetSum Calc 20)

**Date of Amended Budget:** 06/19/17  
(MM/DD/YY)

**District Name:** Wabash Community Unit School District 348

**District RCDT No.:** 20-093-3480-26

**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 Wabash Community Unit School District 348, County of Wabash,  
State of Illinois, for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017.

WHEREAS the Board of Education of Wabash Community Unit School District 348,  
County of Wabash, 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 \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, 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 \_\_\_\_\_  
day of \_\_\_\_\_, 20\_\_\_\_ 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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2016 <sup>1</sup>		(692,291)	(47,218)	24,847	(51,368)	232,245	0	1,232,311	8,294	29,751	
4	<b>RECEIPTS/REVENUES</b>											
5	LOCAL SOURCES	1000	3,865,757	1,707,899	686,170	267,606	585,500	0	65,550	402,710	80	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	5,500,878	350,000	0	456,992	0	0	0	0	0	
8	FEDERAL SOURCES	4000	997,488	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues <sup>8</sup>		10,364,123	2,057,899	686,170	724,598	585,500	0	65,550	402,710	80	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998										
11	Total Receipts/Revenues		10,364,123	2,057,899	686,170	724,598	585,500	0	65,550	402,710	80	
12	<b>DISBURSEMENTS/EXPENDITURES</b>											
13	INSTRUCTION	1000	7,295,899				257,655					
14	SUPPORT SERVICES	2000	2,323,300	2,134,858		651,697	320,752	0		382,702	25,000	
15	COMMUNITY SERVICES	3000	135,716	0		0	13,901					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	710,000	0	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	696,051	71,370	0			9,039	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures <sup>9</sup>		10,464,915	2,134,858	696,051	723,067	592,308	0		391,741	25,000	
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		10,464,915	2,134,858	696,051	723,067	592,308	0		391,741	25,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(100,793)	(76,959)	(9,881)	1,531	(6,808)	0	65,550	10,969	(24,920)	
23	<b>OTHER SOURCES/USES OF FUNDS</b>											
24	<b>OTHER SOURCES OF FUNDS (7000)</b>											
25	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>											
26	Abolishment the Working Cash Fund <sup>16</sup>	7110										
27	Abatement of the Working Cash Fund <sup>16</sup>	7110	90,000	180,000	10,000	35,000						
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3a</sup> Proceeds to Debt Service Fund	7170			0							
34	<b>SALE OF BONDS (7200)</b>											
35	Principal on Bonds Sold <sup>4</sup>	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets <sup>5</sup>	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds <sup>8</sup>		90,000	180,000	10,000	35,000	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	<b>OTHER USES OF FUNDS (8000)</b>											
49	<b>TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>											
50	Abolishment or Abatement of the Working Cash Fund <sup>16</sup>	8110							315,000			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest <sup>6</sup>	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3a</sup> and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	<b>Total Other Uses of Funds <sup>9</sup></b>		0	0	0	0	0	0	315,000	0	0	
80	<b>Total Other Sources/Uses of Fund</b>		90,000	180,000	10,000	35,000	0	0	(315,000)	0	0	
81	<b>ESTIMATED ENDING FUND BALANCE June 30, 2017</b>		(703,084)	55,823	24,966	(14,837)	225,437	0	982,861	19,263	4,831	

SUMMARY OF EXPENDITURES (by Major Object)												
	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
86	<b>Object Name</b>											
87	Salaries	100	7,588,248	574,588		424,732		0		79,746	0	8,667,314
88	Employee Benefits	200	1,260,944	118,080		87,665	592,308	0		0	0	2,058,997
89	Purchased Services	300	359,168	1,104,215	970	63,300		0		302,956	25,000	1,855,609
90	Supplies & Materials	400	523,683	337,975		76,000		0		0	0	937,658
91	Capital Outlay	500	14,634	0		0		0		0	0	14,634
92	Other Objects	600	718,238	0	695,081	71,370	0	0		9,039	0	1,493,728
93	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
94	Termination Benefits	800	0	0		0						0
95	<b>Total Expenditures</b>		10,464,915	2,134,858	696,051	723,067	592,308	0		391,741	25,000	15,027,940

## SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
1	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
3	BEGINNING CASH BALANCE ON HAND July 1, 2016 <sup>7</sup>		42,709	48,782	24,847	98,632	232,245	0	251,311	8,294	29,751
4	Total Direct Receipts & Other Sources <sup>8</sup>		10,454,123	2,237,899	696,170	759,598	585,500	0	65,550	402,710	80
5	<b>OTHER RECEIPTS</b>										
6	Interfund Loans Payable (Loans from Other Funds)	411	290,000	66,000		135,000				75,000	
7	Interfund Loans Receivable (Repayment of Loans)	141							566,000		
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		290,000	66,000	0	135,000	0	0	566,000	75,000	0
11	Total Direct Receipts, Other Sources, & Other Receipts		10,744,123	2,303,899	696,170	894,598	585,500	0	631,550	477,710	80
12	Total Amount Available		10,786,832	2,352,681	721,017	993,230	817,745	0	882,861	486,004	29,831
13	Total Direct Disbursements & Other Uses <sup>9</sup>		10,464,915	2,134,858	696,051	723,067	592,308	0	315,000	391,741	25,000
14	<b>OTHER DISBURSEMENTS</b>										
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141							566,000		
16	Interfund Loans Payable (Repayment of Loans)	411	290,000	66,000		135,000				75,000	
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		290,000	66,000	0	135,000	0	0	566,000	75,000	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		10,754,915	2,200,858	696,051	858,067	592,308	0	881,000	466,741	25,000
21	ENDING CASH BALANCE ON HAND June 30, 2017 <sup>7</sup>		31,916	151,823	24,966	135,163	225,437	0	1,861	19,263	4,831

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1	Description	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
2	(Enter Whole Numbers Only)										
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies <sup>11</sup>	-	2,230,000	625,750	685,970	250,000	300,000	0	65,000	400,000	0
6	Leasing Purposes Levy <sup>12</sup>	1130	58,320	0							
7	Special Education Purposes Levy	1140	50,000	0		0	0	0			
8	FICA and Medicare Only Levies	1150					275,000				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied by District</b>		<b>2,338,320</b>	<b>625,750</b>	<b>685,970</b>	<b>250,000</b>	<b>575,000</b>	<b>0</b>	<b>65,000</b>	<b>400,000</b>	<b>0</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authority	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	724,139	0	0	0	10,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>724,139</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular Tuition from Pupils or Parents (In State)	1311	0								
21	Regular Tuition from Other Districts (In State)	1312	300,000								
22	Regular Tuition from Other Sources (In State)	1313	0								
23	Regular Tuition from Other Sources (Out of State)	1314	0								
24	Summer School Tuition from Pupils or Parents (In State)	1321	0								
25	Summer School Tuition from Other Districts (In State)	1322	0								
26	Summer School Tuition from Other Sources (In State)	1323	0								
27	Summer School Tuition from Other Sources (Out of State)	1324	0								
28	CTE Tuition from Pupils or Parents (In State)	1331	0								
29	CTE Tuition from Other Districts (In State)	1332	0								
30	CTE Tuition from Other Sources (In State)	1333	0								
31	CTE Tuition from Other Sources (Out of State)	1334	0								
32	Special Education Tuition from Pupils or Parents (In State)	1341	0								
33	Special Education Tuition from Other Districts (In State)	1342	65,000								
34	Special Education Tuition from Other Sources (In State)	1343	0								
35	Special Education Tuition from Other Sources (Out of State)	1344	0								
36	Adult Tuition from Pupils or Parents (In State)	1351	0								
37	Adult Tuition from Other Districts (In State)	1352	0								
38	Adult Tuition from Other Sources (In State)	1353	0								
39	Adult Tuition from Other Sources (Out of State)	1354	0								
40	<b>Total Tuition</b>		<b>365,000</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				0					
43	Regular Transportation Fees from Other Districts (In State)	1412				3,000					
44	Regular Transportation Fees from Other Sources (In State)	1413				0					
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transportation Fees from Other Sources (Out of State)	1416				0					
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421				0					
48	Summer School Transportation Fees from Other Districts (In State)	1422				0					
49	Summer School Transportation Fees from Other Sources (In State)	1423				0					
50	Summer School Transportation Fees from Other Sources (Out of State)	1424				0					
51	CTE Transportation Fees from Pupils or Parents (In State)	1431				0					
52	CTE Transportation Fees from Other Districts (In State)	1432				0					
53	CTE Transportation Fees from Other Sources (In State)	1433				0					
54	CTE Transportation Fees from Other Sources (Out of State)	1434				0					

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441				0					
56	Special Education Transportation Fees from Other Districts (In State)	1442				0					
57	Special Education Transportation Fees from Other Sources (In State)	1443				0					
58	Special Education Transportation Fees from Other Sources (Out of State)	1444				0					
59	Adult Transportation Fees from Pupils or Parents (In State)	1451				0					
60	Adult Transportation Fees from Other Districts (In State)	1452				0					
61	Adult Transportation Fees from Other Sources (In State)	1453				0					
62	Adult Transportation Fees from Other Sources (Out of State)	1454				0					
63	<b>Total Transportation Fees</b>					3,000					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	1,500	150	200	175	500	0	550	110	80
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		1,500	150	200	175	500	0	550	110	80
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	85,000								
70	Sales to Pupils - Breakfast	1612	9,500								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	5,000								
74	Other Food Service (Describe & Itemize)	1690	3,000								
75	<b>Total Food Service</b>		102,500								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	65,000	0							
78	Admissions - Other	1719	0	0							
79	Fees	1720	24,000	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	<b>Total District/School Activity Income</b>		89,000	0							
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
84	Rentals - Regular Textbooks	1811	45,000								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	<b>Total Textbooks</b>		45,000								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
95	Rentals	1910	0	100							
96	Contributions and Donations from Private Sources	1920	56,148	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0							
99	Refund of Prior Years' Expenditures	1950	1,150	100	0	4,431	0	0		2,600	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	8,000								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983	0	0	0	0	0	0	0	0	0
104	Payment from Other Districts	1991	0	0	0	0	0	0			

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	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	0								
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	135,000	1,081,799	0	10,000	0	0	0	0	0
108	<b>Total Other Revenue from Local Sources</b>		200,298	1,081,999	0	14,431	0	0	0	2,600	0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	3,865,757	1,707,899	686,170	267,606	585,500	0	65,550	402,710	80
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-Through Revenue from State Sources	2100	0	0		0	0				
112	Flow-Through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through Revenue (Describe & Itemize)	2300	0	0		0	0				
114	<b>Total Flow-Through Receipts/Revenues From One District to Another District</b>	<b>2000</b>	0	0		0	0				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
117	General State Aid (Section 18-8.05)	3001	4,527,023	350,000	0	20,000	0	0		0	0
118	General State Aid Hold Harmless/Supplemental	3002	83,986	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
121	<b>Total Unrestricted Grants-In-Aid</b>		4,611,009	350,000	0	20,000	0	0		0	0
122	<b>RESTRICTED GRANTS-IN-AID (3100-3900)</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	34,054			0					
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	200,000			0					
126	Special Education - Personnel	3110	239,564	0		0					
127	Special Education - Orphanage - Individual	3120	10,406			0					
128	Special Education - Orphanage - Summer Individual	3130	0			0					
129	Special Education - Summer School	3145	0			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	<b>Total Special Education</b>		484,024	0		0					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200	0	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	38,677	0			0				
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	1,696	0			0				
137	CTE - Instructor Practicum	3240	0	0			0				
138	CTE - Student Organizations	3270	0	0			0				
139	CTE - Other (Describe & Itemize)	3299	0	0			0				
140	<b>Total Career and Technical Education</b>		40,373	0			0				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Education - Downstate - TPI and TBE	3305	0				0				
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310	0				0				
144	<b>Total Bilingual Education</b>		0				0				
145	State Free Lunch & Breakfast	3360	4,300								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	25,335	0							
148	Adult Education (from ICCB)	3410	0	0	0	0	0	0	0	0	0
149	Adult Education - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular and Vocational	3500	0	0		331,900	0				
152	Transportation - Special Education	3510	0	0		105,092	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
154	<b>Total Transportation</b>		0	0		436,992	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				
158	Early Childhood - Block Grant	3705	319,837	0		0	0				
159	Reading Improvement Block Grant	3715	0			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Technology for Success	3780	2,000	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0							0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	14,000	0	0	0	0	0	0	0	0
172	<b>Total Restricted Grants-In-Aid</b>		889,869	0	0	436,992	0	0	0	0	0
173	<b>Total Receipts/Revenues from State Sources</b>	<b>3000</b>	<b>5,500,878</b>	<b>350,000</b>	<b>0</b>	<b>456,992</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY</b>										
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	<b>Total Unrestricted Grants-In-Aid Received Directly from Fed Govt</b>		0	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL</b>										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090	0	0		0	0	0			0
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		0	0		0	0	0			0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL</b>										
186	<b>TITLE VI</b>										
187	Title VI - Innovation and Flexibility Formula	4100	0	0		0	0				
188	Title VI - SEA Projects	4105	0	0		0	0				
189	Title VI - Rural Education Initiative (REI)	4107	0	0		0	0				
190	Title VI - Other (Describe & Itemize)	4199	0	0		0	0				
191	<b>Total Title VI</b>		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up Expansion	4200	0					0			
194	National School Lunch Program	4210	250,000					0			
195	Special Milk Program	4215	0					0			
196	School Breakfast Program	4220	80,000					0			
197	Summer Food Service Admin/Program	4225	0					0			
198	Child and Adult Care Food Program	4226	0					0			
199	Fresh Fruit and Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	0					0			
201	<b>Total Food Service</b>		<b>330,000</b>					<b>0</b>			

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	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
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	320,600	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Comprehensive School Reform	4332	0	0		0	0				
206	Title I - Reading First	4334	0	0		0	0				
207	Title I - Even Start	4335	0	0		0	0				
208	Title I - Reading First SEA Funds	4337	0	0		0	0				
209	Title I - Migrant Education	4340	0	0		0	0				
210	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
211	<b>Total Title I</b>		320,600	0		0	0				
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0				
214	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	<b>Total Title IV</b>		0	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Federal Special Education - Preschool Flow-Through	4600	1,589	0		0	0				
219	Federal Special Education - Preschool Discretionary	4605	0	0		0	0				
220	Federal Special Education - IDEA Flow Through	4620	15,001	0		0	0				
221	Federal Special Education - IDEA Room & Board	4625	0	0		0	0				
222	Federal Special Education - IDEA Discretionary	4630	0	0		0	0				
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
224	<b>Total Federal Special Education</b>		16,590	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins-Title III E Tech Prep	4770	0	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	<b>Total CTE - Perkins</b>		0	0			0				
229	Federal - Adult Education	4810	0	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
231	ARRA - Title I - Low Income	4851	0	0		0	0				
232	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
233	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
234	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
236	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
238	ARRA - Title IID - Technology - Formula	4860	0	0	0	0	0	0		0	0
239	ARRA - Title IID - Technology - Competitive	4861	0	0	0	0	0	0		0	0
240	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
248	ARRA - General State Aid - Other Government Services Stabilization	4870	0	0	0	0	0	0		0	0
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
254	Other ARRA Funds - VII	4876	0	0	0	0	0	0		0	0

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	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
255	Other ARRA Funds - VIII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds - IX	4878	0	0	0	0	0	0		0	0
257	Other ARRA Funds - X	4879	0	0	0	0	0	0		0	0
258	Other ARRA Funds - Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
259	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901	23,819								
261	Race to the Top - Preschool Expansion Grant	4902	0	0			0				
262	Advanced Placement Fee/International Baccalaureate	4904	0	0		0	0				
263	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
264	Title III - Language Inst Program - Limited English (LIPLEP)	4909	0			0	0				
265	Learn & Serve America	4910	0			0	0				
266	McKinney Education for Homeless Children	4920	0	0		0	0				
267	Title II - Eisenhower - Professional Development Formula	4930	0	0		0	0				
268	Title II - Teacher Quality	4932	96,114	0		0	0				
269	Federal Charter Schools	4960	0	0		0	0				
270	Medicaid Matching Funds - Administrative Outreach	4991	37,000	0		0	0				
271	Medicaid Matching Funds - Fee-For-Service Program	4992	142,000	0		0	0				
272	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	31,365	0		0	0	0			0
273	<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		997,488	0	0	0	0	0		0	0
274	<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	<b>997,488</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
275	<b>TOTAL DIRECT RECEIPTS/REVENUES</b>		<b>10,364,123</b>	<b>2,057,899</b>	<b>686,170</b>	<b>724,598</b>	<b>585,500</b>	<b>0</b>	<b>65,550</b>	<b>402,710</b>	<b>80</b>

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>									
5	Regular Programs	1100	4,178,294	667,276	50,962	224,441	6,634	838	0	0	5,128,445
6	Tuition Payment to Charter Schools	1115			0						0
7	Pre-K Programs	1125	163,127	23,786	0	1,050	0	0	0	0	187,963
8	Special Education Programs (Functions 1200 - 1220)	1200	1,096,406	156,500	7,400	5,450	0	0	0	0	1,265,756
9	Special Education Programs Pre-K	1225	59,593	16,791	0	0	0	0	0	0	76,384
10	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	344,917	60,815	3,090	20,963	0	0	0	0	429,785
14	Interscholastic Programs	1500	114,229	7,696	20,300	65,041	0	300	0	0	207,565
15	Summer School Programs	1600	0	0	0	0	0	0	0	0	0
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0
21	Regular K-12 Programs Private Tuition	1911						0			0
22	Special Education Programs K-12 Private Tuition	1912						0			0
23	Special Education Programs Pre-K Tuition	1913						0			0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0
26	Adult/Continuing Education Programs Private Tuition	1916						0			0
27	CTE Programs Private Tuition	1917						0			0
28	Interscholastic Programs Private Tuition	1918						0			0
29	Summer School Programs Private Tuition	1919						0			0
30	Gifted Programs Private Tuition	1920						0			0
31	Bilingual Programs Private Tuition	1921						0			0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0
33	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>5,956,565</b>	<b>932,864</b>	<b>81,752</b>	<b>316,945</b>	<b>6,634</b>	<b>1,138</b>	<b>0</b>	<b>0</b>	<b>7,295,899</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
35	<b>Support Services - Pupil</b>										
36	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0
37	Guidance Services	2120	299,108	47,650	0	1,983	0	0	0	0	348,741
38	Health Services	2130	95,131	9,521	721	5,600	0	0	0	0	110,973
39	Psychological Services	2140	0	0	0	0	0	0	0	0	0
40	Speech Pathology & Audiology Services	2150	150,669	28,645	0	619	0	0	0	0	179,933
41	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
42	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>544,908</b>	<b>85,816</b>	<b>721</b>	<b>8,202</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>639,647</b>
43	<b>Support Services - Instructional Staff</b>										
44	Improvement of Instruction Services	2210	8,900	0	10,002	3,569	0	0	0	0	22,471
45	Educational Media Services	2220	72,412	22,657	0	6,784	0	0	0	0	101,853
46	Assessment & Testing	2230	11,141	2,391	0	261	0	0	0	0	13,793
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>92,454</b>	<b>25,048</b>	<b>10,002</b>	<b>10,614</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>138,118</b>
48	<b>Support Services - General Administration</b>										
49	Board of Education Services	2310	0	0	9,000	0	0	7,000	0	0	16,000
50	Executive Administration Services	2320	239,339	53,140	25,700	13,500	0	100	0	0	331,779
51	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>239,339</b>	<b>53,140</b>	<b>34,700</b>	<b>13,500</b>	<b>0</b>	<b>7,100</b>	<b>0</b>	<b>0</b>	<b>347,779</b>
54	<b>Support Services - School Administration</b>										
55	Office of the Principal Services	2410	470,539	103,860	198,265	6,102	0	0	0	0	778,766
56	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>470,539</b>	<b>103,860</b>	<b>198,265</b>	<b>6,102</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>778,766</b>
58	<b>Support Services - Business</b>										
59	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
60	Fiscal Services	2520	0	0	0	0	0	0	0	0	0
61	Operation & Maintenance of Plant Services	2540	0	0	0	400	0	0	0	0	400
62	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
63	Food Services	2560	141,410	31,577	4,000	157,250	8,000	0	0	0	342,237
64	Internal Services	2570	0	0	0	0	0	0	0	0	0
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>141,410</b>	<b>31,577</b>	<b>4,000</b>	<b>157,650</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>342,637</b>
66	<b>Support Services - Central</b>										

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
68	Planning, Research, Development & Evaluation Services	2620	38,551	75	17,000	8,000	0	0	0	0	63,626
69	Information Services	2630	0	0	0	0	0	0	0	0	0
70	Staff Services	2640	0	0	0	0	0	0	0	0	0
71	Data Processing Services	2660	0	0	12,728	0	0	0	0	0	12,728
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>38,551</b>	<b>75</b>	<b>29,728</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76,354</b>
73	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
74	<b>Total Support Services</b>	<b>2000</b>	<b>1,527,200</b>	<b>299,516</b>	<b>277,416</b>	<b>204,068</b>	<b>8,000</b>	<b>7,100</b>	<b>0</b>	<b>0</b>	<b>2,323,300</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>104,482</b>	<b>28,564</b>	<b>0</b>	<b>2,670</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>135,716</b>
76	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (ED)</b>	<b>4000</b>									
77	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>										
78	Payments for Regular Programs	4110			0			0			0
79	Payments for Special Education Programs	4120			0			710,000			710,000
80	Payments for Adult/Continuing Education Programs	4130			0			0			0
81	Payments for CTE Programs	4140			0			0			0
82	Payments for Community College Programs	4170			0			0			0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0
84	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>710,000</b>			<b>710,000</b>
85	Payments for Regular Programs - Tuition	4210						0			0
86	Payments for Special Education Programs - Tuition	4220						0			0
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
88	Payments for CTE Programs - Tuition	4240						0			0
89	Payments for Community College Programs - Tuition	4270						0			0
90	Payments for Other Programs - Tuition	4280						0			0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290						0			0
92	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>
93	Payments for Regular Programs - Transfers	4310						0			0
94	Payments for Special Education Programs - Transfers	4320						0			0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0
96	Payments for CTE Programs - Transfers	4340						0			0
97	Payments for Community College Program - Transfers	4370						0			0
98	Payments for Other Programs - Transfers	4380						0			0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0
100	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>
101	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0
102	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>710,000</b>			<b>710,000</b>
103	<b>DEBT SERVICE (ED)</b>	<b>5000</b>									
104	<b>Debt Service - Interest on Short-Term Debt</b>										
105	Tax Anticipation Warrants	5110						0			0
106	Tax Anticipation Notes	5120						0			0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130						0			0
108	State Aid Anticipation Certificates	5140						0			0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
110	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
111	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>						<b>0</b>			<b>0</b>
112	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
113	<b>PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>						<b>0</b>			<b>0</b>
114	<b>Total Direct Disbursements/Expenditures</b>		<b>7,588,248</b>	<b>1,260,944</b>	<b>359,168</b>	<b>523,683</b>	<b>14,634</b>	<b>718,238</b>	<b>0</b>	<b>0</b>	<b>10,464,915</b>
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(100,793)</b>

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
117	<b>20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>										
118	<b>SUPPORT SERVICES (O&amp;M)</b>	2000									
119	Support Services - Pupil										
120	Other Support Services - Pupils <i>(Describe &amp; Itemize)</i>	2190	0	0	0	0	0	0	0	0	0
121	Support Services - Business										
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	574,588	118,080	1,104,215	337,975	0	0	0	0	2,134,858
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
126	Food Services	2560					0		0		0
127	<b>Total Support Services - Business</b>	2500	574,588	118,080	1,104,215	337,975	0	0	0	0	2,134,858
128	Other Support Services <i>(Describe &amp; Itemize)</i>	2900	0	0	0	0	0	0	0	0	0
129	<b>Total Support Services</b>	2000	574,588	118,080	1,104,215	337,975	0	0	0	0	2,134,858
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	3000	0	0	0	0	0	0	0	0	0
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	4000									
132	Payments to Other Dist & Govt Units (In-State)										
133	Payments for Regular Programs	4110			0			0			0
134	Payments for Special Education Programs	4120			0			0			0
135	Payments for CTE Program	4140			0			0			0
136	Other Payments to In-State Govt Units <i>(Describe &amp; Itemize)</i>	4190			0			0			0
137	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	4100			0			0			0
138	Payments to Other Dist & Govt Units (Out of State) <sup>14</sup>	4400						0			0
139	<b>Total Payments to Other Dist &amp; Govt Unit</b>	4000			0			0			0
140	<b>DEBT SERVICE (O&amp;M)</b>	5000									
141	Debt Service - Interest on Short-Term Debt										
142	Tax Anticipation Warrants	5110						0			0
143	Tax Anticipation Notes	5120						0			0
144	Corporate Personal Prop Repl Tax Anticipated Notes	5130						0			0
145	State Aid Anticipation Certificates	5140						0			0
146	Other Interest on Short-Term Debt <i>(Describe &amp; Itemize)</i>	5150						0			0
147	<b>Total Debt Service - Interest on Short-Term Debt</b>	5100						0			0
148	Debt Service - Interest on Long-Term Debt	5200						0			0
149	<b>Total Debt Service</b>	5000						0			0
150	<b>PROVISION FOR CONTINGENCIES (O&amp;M)</b>	6000						0			0
151	<b>Total Direct Disbursements/Expenditures</b>		574,588	118,080	1,104,215	337,975	0	0	0	0	2,134,858
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(76,959)
154	<b>30 - DEBT SERVICE FUND (DS)</b>										
155	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	4000									
156	Payments to Other Dist & Govt Units (In-State)										
157	Payments for Regular Programs	4110						0			0
158	Payments for Special Education Programs	4120						0			0
159	Other Payments to In-State Govt Units <i>(Describe &amp; Itemize)</i>	4190						0			0
160	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	4000						0			0
161	<b>DEBT SERVICE (DS)</b>	5000									
162	Debt Service - Interest on Short-Term Debt										
163	Tax Anticipation Warrants	5110						0			0
164	Tax Anticipation Notes	5120						0			0
165	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
166	State Aid Anticipation Certificates	5140						0			0
167	Other Interest on Short-Term Debt <i>(Describe &amp; Itemize)</i>	5150						0			0
168	<b>Total Debt Service - Interest On Short-Term Debt</b>	5100						0			0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
169	Debt Service - Interest on Long-Term Debt	5200						57,981			57,981
170	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						637,100			637,100
171	Debt Service Other (Describe & Itemize)	5400			970			0			970
172	Total Debt Service	5000			970			695,081			696,051
173	PROVISION FOR CONTINGENCIES (DS)	6000						0			0
174	Total Direct Disbursements/Expenditures				970			695,081			696,051
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(9,881)
177	<b>40 - TRANSPORTATION FUND (TR)</b>										
178	SUPPORT SERVICES (TR)	2000									
179	Support Services - Pupils										
180	Other Support Services - Pupils (Describe & Itemize)	2190	65,472	14,500	35,000	0	0	0	0	0	114,972
181	Support Services - Business										
182	Pupil Transportation Services	2550	304,469	72,555	28,300	76,000	0	0	0	0	481,324
183	Other Support Services (Describe & Itemize)	2900	54,791	610	0	0	0	0	0	0	55,401
184	Total Support Services	2000	424,732	87,665	63,300	76,000	0	0	0	0	651,697
185	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
187	Payments to Other Dist & Govt Units (In-State)										
188	Payments for Regular Program	4110			0			0			0
189	Payments for Special Education Programs	4120			0			0			0
190	Payments for Adult/Continuing Education Programs	4130			0			0			0
191	Payments for CTE Programs	4140			0			0			0
192	Payments for Community College Programs	4170			0			0			0
193	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0
194	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
195	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400			0			0			0
196	Total Payments to Other Dist & Govt Units	4000			0			0			0
197	DEBT SERVICE (TR)	5000									
198	Debt Service - Interest on Short-Term Debt										
199	Tax Anticipation Warrants	5110						0			0
200	Tax Anticipation Notes	5120						0			0
201	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
202	State Aid Anticipation Certificates	5140						0			0
203	Other Interest on Short-Term Debt (Describe and Itemize)	5150						0			0
204	Total Debt Service - Interest On Short-Term Debt	5100						0			0
205	Debt Service - Interest on Long-Term Debt	5200						3,531			3,531
206	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						67,838			67,838
207	Debt Service - Other (Describe and Itemize)	5400						0			0
208	Total Debt Service	5000						71,370			71,370
209	PROVISION FOR CONTINGENCIES (TR)	6000						0			0
210	Total Direct Disbursements/Expenditures		424,732	87,665	63,300	76,000	0	71,370	0	0	723,067
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,531
212	<b>50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)</b>										
213	INSTRUCTION (MR/SS)	1000									
214	Regular Program	1100		62,457							62,457
215	Pre-K Programs	1125		75,385							75,385
216	Special Education Programs (Functions 1200-1220)	1200		99,500							99,500
217	Special Education Programs Pre-K	1225		3,300							3,300
218	Remedial and Supplemental Programs K-12	1250		0							0
219	Remedial and Supplemental Programs Pre-K	1275		0							0
220	Adult/Continuing Education Programs	1300		0							0
221	CTE Programs	1400		5,190							5,190
222	Interscholastic Programs	1500		11,823							11,823
223	Summer School Programs	1600		0							0
224	Gifted Programs	1650		0							0
225	Driver's Education Programs	1700		0							0

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Numbers Only)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
227	Bilingual Programs	1800		0							0
228	Truant Alternative & Optional Programs	1900		0							0
229	<b>Total Instruction</b>	<b>1000</b>		<b>257,655</b>							<b>257,655</b>
230	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>									
231	<b>Support Services - Pupil</b>										
232	Attendance & Social Work Services	2110		0							0
233	Guidance Services	2120		13,210							13,210
234	Health Services	2130		13,156							13,156
235	Psychological Services	2140		0							0
236	Speech Pathology & Audiology Services	2150		2,013							2,013
237	Other Support Services - Pupils (Describe & Itemize)	2190		12,060							12,060
238	<b>Total Support Services - Pupil</b>	<b>2100</b>		<b>40,439</b>							<b>40,439</b>
239	<b>Support Services - Instructional Staff</b>										
240	Improvement of Instruction Services	2210		1,380							1,380
241	Educational Media Services	2220		14,245							14,245
242	Assessment & Testing	2230		0							0
243	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>15,625</b>							<b>15,625</b>
244	<b>Support Services - General Administration</b>										
245	Board of Education Services	2310		0							0
246	Executive Administration Services	2320		21,800							21,800
247	Special Area Administrative Services	2330		1,812							1,812
248	Claims Paid from Self Insurance Fund	2361		0							0
249	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0
250	Unemployment Insurance Payments	2363		0							0
251	Insurance Payments (regular or self-insurance)	2364		0							0
252	Risk Management and Claims Services Payments	2365		150							150
253	Judgment and Settlements	2366		0							0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0
255	Reciprocal Insurance Payments	2368		0							0
256	Legal Service	2369		0							0
257	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>23,762</b>							<b>23,762</b>
258	<b>Support Services - School Administration</b>										
259	Office of the Principal Services	2410		22,411							22,411
260	Other Support Services - School Administration (Describe & Itemize)	2490		0							0
261	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>22,411</b>							<b>22,411</b>
262	<b>Support Services - Business</b>										
263	Direction of Business Support Services	2510		0							0
264	Fiscal Services	2520		0							0
265	Facilities Acquisition & Construction Services	2530		0							0
266	Operation & Maintenance of Plant Service	2540		120,870							120,870
267	Pupil Transportation Services	2550		64,280							64,280
268	Food Services	2560		24,260							24,260
269	Internal Services	2570		0							0
270	<b>Total Support Services - Business</b>	<b>2500</b>		<b>209,410</b>							<b>209,410</b>
271	<b>Support Services - Central</b>										
272	Direction of Central Support Services	2610		0							0
273	Planning, Research, Development & Evaluation Services	2620		8,800							8,800
274	Information Services	2630		0							0
275	Staff Services	2640		0							0
276	Data Processing Services	2660		0							0
277	<b>Total Support Services - Central</b>	<b>2600</b>		<b>8,800</b>							<b>8,800</b>

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
278	Other Support Services (Describe & Itemize)	2900		305							305
279	Total Support Services	2000		320,752							320,752
280	COMMUNITY SERVICES (MR/SS)	3000		13,901							13,901
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
282	Payments for Regular Programs	4110		0							0
283	Payments for Special Education Programs	4120		0							0
284	Payments for CTE Programs	4140		0							0
285	Total Payments to Other Dist & Govt Units	4000		0							0
286	DEBT SERVICE (MR/SS)	5000									
287	Debt Service - Interest on Short-Term Debt										
288	Tax Anticipation Warrants	5110						0			0
289	Tax Anticipation Notes	5120						0			0
290	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
291	State Aid Anticipation Certificates	5140						0			0
292	Other (Describe & Itemize)	5150						0			0
293	Total Debt Service	5000						0			0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000						0			0
295	Total Direct Disbursements/Expenditures			592,308				0			592,308
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(6,808)
298	<b>60 - CAPITAL PROJECTS (CP)</b>										
299	SUPPORT SERVICES (CP)	2000									
300	Support Services - Business										
301	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0		0
302	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0		0
303	Total Support Services	2000	0	0	0	0	0	0	0		0
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
305	Payments to Other Dist & Govt Units (In-State)										
306	Payments to Regular Programs	4110		0				0			0
307	Payment for Special Education Programs	4120		0				0			0
308	Payment for CTE Programs	4140		0				0			0
309	Payments to Other Govt Units (In-State) (Describe & Itemize)	4190		0				0			0
310	Total Payments to Other Districts & Govt Units	4000		0				0			0
311	PROVISION FOR CONTINGENCIES (CP)	6000						0			0
312	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
315	<b>70 WORKING CASH FUND (WC)</b>										
317	<b>80 - TORT FUND (TF)</b>										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION	2000									
319	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0		0
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362	0	0	119,169	0	0	0	0		119,169
321	Unemployment Insurance Payments	2363	0	0	21,500	0	0	0	0		21,500
322	Insurance Payments (regular or self-insurance)	2364	0	0	24,741	0	0	0	0		24,741
323	Risk Management and Claims Services Payments	2365	79,746	0	7,500	0	0	0	0		87,246
324	Judgment and Settlements	2366	0	0	0	0	0	0	0		0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0		0
326	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0		0
327	Legal Service	2369	0	0	16,000	0	0	0	0		16,000
328	Property Insurance (Building & Grounds)	2371	0	0	114,046	0	0	0	0		114,046
329	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0		0
330	Total Support Services - General Administration	2000	79,746	0	302,956	0	0	0	0		382,702

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Numbers Only)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
331	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>									
332	Payments for Regular Programs	4110						0			0
333	Payments for Special Education Programs	4120						0			0
334	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>
335	<b>DEBT SERVICE (TF)</b>	<b>5000</b>									
336	<b>Debt Service - Interest on Short-Term Debt</b>										
337	Tax Anticipation Warrants	5110						0			0
338	Corporate Personal Property Replacement Tax Anticipation Notes	5130						0			0
339	Other Interest on Short-Term Debt <i>(Describe &amp; Itemize)</i>	5150						9,039			9,039
340	<b>Total Debt Service</b>	<b>5000</b>						<b>9,039</b>			<b>9,039</b>
341	<b>PROVISION FOR CONTINGENCIES (TF)</b>	<b>6000</b>						0			0
342	<b>Total Direct Disbursements/Expenditures</b>		<b>79,746</b>	<b>0</b>	<b>302,956</b>	<b>0</b>	<b>0</b>	<b>9,039</b>	<b>0</b>		<b>391,741</b>
343	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>10,969</b>
345	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
346	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>									
347	<b>Support Services - Business</b>										
348	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0		0
349	Operation & Maintenance of Plant Service	2540	0	0	25,000	0	0	0	0		25,000
350	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>25,000</b>
351	Other Support Services <i>(Describe &amp; Itemize)</i>	2900	0	0	0	0	0	0	0		0
352	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>25,000</b>
353	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>									
354	Payments to Regular Programs	4110						0			0
355	Payments to Special Education Programs	4120						0			0
356	Other Payments to In-State Govt Units <i>(Describe &amp; Itemize)</i>	4190						0			0
357	<b>Total Payments to Other Districts &amp; Govt Units (FPS)</b>	<b>4000</b>						<b>0</b>			<b>0</b>
358	<b>DEBT SERVICE (FP&amp;S)</b>	<b>5000</b>									
359	<b>Debt Service - Interest on Short-Term Debt</b>										
360	Tax Anticipation Warrants	5110						0			0
361	Other Interest on Short-Term Debt <i>(Describe &amp; Itemize)</i>	5150						0			0
362	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
363	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>						0			0
364	<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)</b>	<b>5300</b>						0			0
365	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
366	<b>PROVISIONS FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>						0			0
367	<b>Total Direct Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>25,000</b>
368	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(24,920)</b>

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

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

	A	B	C	D	E	F
1	<b>DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only</b>					
2	<b>Description</b>	<b>EDUCATIONAL FUND (10)</b>	<b>OPERATIONS &amp; MAINTENANCE FUND (20)</b>	<b>TRANSPORTATION FUND (40)</b>	<b>WORKING CASH FUND (70)</b>	<b>TOTAL</b>
3	<b>Direct Revenues</b>	10,364,123	2,057,899	724,598	65,550	<b>13,212,170</b>
4	<b>Direct Expenditures</b>	10,464,915	2,134,858	723,067		<b>13,322,840</b>
5	<b>Difference</b>	(100,793)	(76,959)	1,531	65,550	<b>(110,671)</b>
6	<b>Estimated Fund Balance - June 30, 2016</b>	(703,084)	55,823	(14,837)	982,861	<b>320,763</b>
7	<b>Unbalanced budget, a deficit reduction plan must be adopted and submitted concurrently with this budget. This deficit reduction plan must result in a balanced budget by the last year of the attached plan, as adopted by the local board of education. (Tab: Deficit BudgetSum Calc 20)</b>					
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	<b>Note:</b> 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 2014-2015 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	<b>Wabash Community Unit School District 348</b> <b>20-093-3480-26</b>		<b>DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2016-2017</b>				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	<b>ESTIMATED BEGINNING FUND BALANCE</b>	<i>(must equal prior Ending Fund Balance)</i>	<b>(692,291)</b>	<b>(47,218)</b>	<b>(51,368)</b>	1,232,311	441,434
8	<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>	3,865,757	1,707,899	267,606	65,550	5,906,812
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>	0	0	0		0
11	<b>STATE SOURCES</b>	<b>3000</b>	5,500,878	350,000	456,992	0	6,307,870
12	<b>FEDERAL SOURCES</b>	<b>4000</b>	997,488	0	0	0	997,488
13	<b>Total Receipts/Revenues</b>		10,364,123	2,057,899	724,598	65,550	13,212,170
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>	7,295,899				7,295,899
16	<b>SUPPORT SERVICES</b>	<b>2000</b>	2,323,300	2,134,858	651,697		5,109,856
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>	135,716	0	0		135,716
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>	710,000	0	0		710,000
19	<b>DEBT SERVICES</b>	<b>5000</b>	0	0	71,370		71,370
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	0	0	0		0
21	<b>Total Disbursements/Expenditures</b>		10,464,915	2,134,858	723,067		13,322,840
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		<b>(100,793)</b>	<b>(76,959)</b>	1,531	65,550	<b>(110,671)</b>
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>		90,000	180,000	35,000	0	305,000
25	<b>OTHER USES OF FUNDS (8000)</b>		0	0	0	315,000	315,000
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		90,000	180,000	35,000	<b>(315,000)</b>	<b>(10,000)</b>
27	<b>ESTIMATED ENDING FUND BALANCE</b>		<b>(703,084)</b>	55,823	<b>(14,837)</b>	982,861	320,763

**ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	H	I	J	K	L	
1	<b>Wabash Community Unit School District 348</b> <b>20-093-3480-26</b>		<b>ESTIMATED BUDGET FY2017-2018</b>					
2								
3								
4								<i>District Number</i>
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		(703,084)	55,823	(14,837)	982,861	320,763	
8	<b>RECEIPTS/REVENUES</b>	Acct #						
9	<b>LOCAL SOURCES</b>	1000	4,130,200	601,065	260,000	60,635	5,051,900	
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000					0	
11	<b>STATE SOURCES</b>	3000	5,362,700	700,000	470,000		6,532,700	
12	<b>FEDERAL SOURCES</b>	4000	1,040,000				1,040,000	
13	<b>Total Receipts/Revenues</b>		10,532,900	1,301,065	730,000	60,635	12,624,600	
14	<b>DISBURSEMENTS/EXPENDITURES</b>	Funct #						
15	<b>INSTRUCTION</b>	1000	7,150,000				7,150,000	
16	<b>SUPPORT SERVICES</b>	2000	2,300,000	1,300,650	650,000		4,250,650	
17	<b>COMMUNITY SERVICES</b>	3000	59,000				59,000	
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000	790,000				790,000	
19	<b>DEBT SERVICES</b>	5000			71,500		71,500	
20	<b>PROVISION FOR CONTINGENCIES</b>	6000					0	
21	<b>Total Disbursements/Expenditures</b>		10,299,000	1,300,650	721,500		12,321,150	
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		233,900	415	8,500	60,635	303,450	
23	<b>OTHER SOURCES/USES OF FUNDS</b>							
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0	
25	<b>OTHER USES OF FUNDS (8000)</b>						0	
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0	
27	<b>ESTIMATED ENDING FUND BALANCE</b>		(469,184)	56,238	(6,337)	1,043,496	624,213	

**ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	M	N	O	P	Q	
1	<b>Wabash Community Unit School District 348</b> <b>20-093-3480-26</b>		<b>ESTIMATED BUDGET FY2018-2019</b>					
2								
3								
4								<i>District Number</i>
5								
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>	
7	<b>ESTIMATED BEGINNING FUND BALANCE</b>	<i>(must equal prior Ending Fund Balance)</i>	(469,184)	56,238	(6,337)	1,043,496	624,213	
8	<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>						
9	<b>LOCAL SOURCES</b>	<b>1000</b>	4,336,710	631,118	273,000	63,667	5,304,495	
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0	
11	<b>STATE SOURCES</b>	<b>3000</b>	5,630,835	735,000	494,235		6,860,070	
12	<b>FEDERAL SOURCES</b>	<b>4000</b>	1,092,000				1,092,000	
13	<b>Total Receipts/Revenues</b>		11,059,545	1,366,118	767,235	63,667	13,256,565	
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>						
15	<b>INSTRUCTION</b>	<b>1000</b>	7,364,500				7,364,500	
16	<b>SUPPORT SERVICES</b>	<b>2000</b>	2,369,000	1,339,670	669,500		4,378,170	
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>	60,770				60,770	
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>	813,700				813,700	
19	<b>DEBT SERVICES</b>	<b>5000</b>			40,000		40,000	
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					0	
21	<b>Total Disbursements/Expenditures</b>		10,607,970	1,339,670	709,500		12,657,140	
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		451,575	26,448	57,735	63,667	599,425	
23	<b>OTHER SOURCES/USES OF FUNDS</b>							
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0	
25	<b>OTHER USES OF FUNDS (8000)</b>						0	
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0	
27	<b>ESTIMATED ENDING FUND BALANCE</b>		(17,609)	82,686	51,398	1,107,163	1,223,638	

**ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	R	S	T	U	V	
1	<b>Wabash Community Unit School District 348</b> <b>20-093-3480-26</b>		<b>ESTIMATED BUDGET FY2019-2020</b>					
2								
3								
4								<i>District Number</i>
5								
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>	
7	<b>ESTIMATED BEGINNING FUND BALANCE</b>	<i>(must equal prior Ending Fund Balance)</i>	<b>(17,609)</b>	82,686	51,398	1,107,163	1,223,638	
8	<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>						
9	<b>LOCAL SOURCES</b>	<b>1000</b>	4,553,546	662,674	286,650		5,502,870	
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>		771,750			771,750	
11	<b>STATE SOURCES</b>	<b>3000</b>	5,912,377		518,947		6,431,324	
12	<b>FEDERAL SOURCES</b>	<b>4000</b>	1,146,600				1,146,600	
13	<b>Total Receipts/Revenues</b>		11,612,523	1,434,424	805,597	0	13,852,544	
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Func #</b>						
15	<b>INSTRUCTION</b>	<b>1000</b>	7,585,435				7,585,435	
16	<b>SUPPORT SERVICES</b>	<b>2000</b>	2,440,070	1,379,860	689,585		4,509,515	
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>	62,593				62,593	
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>	838,111				838,111	
19	<b>DEBT SERVICES</b>	<b>5000</b>			26,900		26,900	
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					0	
21	<b>Total Disbursements/Expenditures</b>		10,926,209	1,379,860	716,485		13,022,554	
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		686,314	54,564	89,112	0	829,990	
23	<b>OTHER SOURCES/USES OF FUNDS</b>							
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0	
25	<b>OTHER USES OF FUNDS (8000)</b>						0	
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0	
27	<b>ESTIMATED ENDING FUND BALANCE</b>		668,705	137,250	140,510	1,107,163	2,053,628	

**ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	W	X	Y	Z
1	<b>Wabash Community Unit School District 348</b> <b>20-093-3480-26</b> <i>District Number</i>		<b>SUMMARY</b> <b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b> <b>ESTIMATED BUDGET</b> <i>Date of Adoption:</i> (Enter as MM/DD/YY)			
2						
3						
4						
5						
6			FY2016-2017	FY2017-2018	FY2018-2019	FY2019-2020
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> <i>(must equal prior Ending Fund Balance)</i>		441,434	320,763	624,213	1,223,638
8	<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>				
9	<b>LOCAL SOURCES</b>	<b>1000</b>	5,906,812	5,051,900	5,304,495	5,502,870
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>	0	0	0	771,750
11	<b>STATE SOURCES</b>	<b>3000</b>	6,307,870	6,532,700	6,860,070	6,431,324
12	<b>FEDERAL SOURCES</b>	<b>4000</b>	997,488	1,040,000	1,092,000	1,146,600
13	<b>Total Receipts/Revenues</b>		13,212,170	12,624,600	13,256,565	13,852,544
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>				
15	<b>INSTRUCTION</b>	<b>1000</b>	7,295,899	7,150,000	7,364,500	7,585,435
16	<b>SUPPORT SERVICES</b>	<b>2000</b>	5,109,856	4,250,650	4,378,170	4,509,515
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>	135,716	59,000	60,770	62,593
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>	710,000	790,000	813,700	838,111
19	<b>DEBT SERVICES</b>	<b>5000</b>	71,370	71,500	40,000	26,900
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	0	0	0	0
21	<b>Total Disbursements/Expenditures</b>		13,322,840	12,321,150	12,657,140	13,022,554
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		<b>(110,671)</b>	303,450	599,425	829,990
23	<b>OTHER SOURCES/USES OF FUNDS</b>					
24	<b>OTHER SOURCES OF FUNDS (7000)</b>		305,000	0	0	0
25	<b>OTHER USES OF FUNDS (8000)</b>		315,000	0	0	0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		<b>(10,000)</b>	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		320,763	624,213	1,223,638	2,053,628

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

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**Wabash Community Unit School District 348**

**20-093-3480-26**

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*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>

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**1. Background and Narrative of Budget Reductions:**

District has implemented cost cuts beginning in 2015-2016 of \$1.5 million, including salaries of \$1.15 million and Administrative reduction of \$100,000. Cuts were also made for 2016-17. District will also benefit from retirements of certified and non-certified staff that will not be replaced.

**2. Assumptions Used in the Deficit Reduction Plan:**

**- Foundation Levels for General State Aid:**

We expect the State of Illinois to increase the foundation level and fund 100% of the State Aid. We are also hopeful for State of Illinois to change the funding formula to make it more adequate and equitable.

**- Equal Assessed Valuation and Tax Rates:**

EAV is currently \$124,841,222, compared to \$118,177,996 for the year 2014 payable in 2015.

**- Employee Salaries and Benefits:**

This is year four of a four-year CBA with the Certified Union and year five of a five-year CBA with the Non-Certified Union. We have RIF's and non-renewed multiple positions. We will begin negotiations with both groups after May 15, 2017.

**- Short and Long Term Borrowing:**

Short-term borrowing consists of five year bus leases that will be paid off and short term lines of credit as needed. Long term borrowing consists of working cash bonds.

**- Educational Impact:**

We expect educational quality to continue.

**- 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 (ISBE 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 ISBE website at:*

[Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)			School District Name: <b>Wabash Community Unit School District 348</b>				
			RCDT Number: <b>20-093-3480-26</b>				
		Estimated Actual Expenditures, Fiscal Year 2016			Budgeted Expenditures, Fiscal Year 2017		
Description (Enter Whole Numbers Only)	Funct #	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	319,247		319,247	331,779		331,779
2. Special Area Administration Services	2330	9,707		9,707	0		0
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
<b>8. Totals</b>		328,954	0	328,954	331,779	0	331,779
<b>9. Estimated Percent Increase (Decrease) for FY2017 (Budgeted) over FY2016 (Actual)</b>							1%



## 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)

<b>CHECK FOR ERRORS</b>	
<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
<b>Is Deficit Reduction Plan Required?</b>	<b>Deficit reduction plan is required.</b>
<b>If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?</b>	<b>Budget Plan Completed</b>
<b>1. Cover Page - CASH or ACCRUAL</b>	
Check one type of Accounting Basis used on the Cover sheet.	<b>ACCRUAL</b>
<b>2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).</b>	
Estimated Beginning Fund Balance July, 1 2015 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
<b>3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2015, (CashSum 4, All Funds), cannot be negative.</b>	
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
<b>4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2016, (Page CashSum 4 - All Funds), cannot be negative.</b>	
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)	OK
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
<b>5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).</b>	
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*