

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

☐ Cash
☒ Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2011 - June 30, 2012

Unbalanced budget, however, a deficit reduction plan is not required at this time.

Date of Amended Budget:

(MM/DD/YY)

District Name:

Warren Township High School District #121

District RCDT No:

Budget of Warren Township High School District #121, County of Lake,
State of Illinois, for the Fiscal Year beginning July 1, 2011 and ending June 30, 2012.

WHEREAS the Board of Education of Warren Township High School District #121,
County of Lake, 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 27 day of September, 20 11,
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, 2011 and ending June 30, 2012.

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 26th
day of September, 20 11 by a roll call vote of 7 Yeas, and 0 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:



* Based on the 23 Illinois Administrative Code-Part 100 and in conformity with Section 17-1 of the School Code.

- (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 31, whichever comes first. Budgets are submitted to: www.isbe.net/sfms/budget/2012/budget.htm. The electronic version does not require member signatures.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	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, 2011 ¹		8,248,358	2,677,574	3,282,848	1,019,529	599,471	2,150,496	13,929,199	39,151	25,567	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	33,563,565	4,283,461	5,552,644	2,023,362	1,133,586	116,000	40,000	579,444	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
7	STATE SOURCES	3000	4,698,650	0	0	1,243,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	777,480	0	601,989	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues		39,039,695	4,283,461	6,154,633	3,266,362	1,133,586	116,000	40,000	579,444	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	6,150,000	0	0	0	0	0	0	0	0	
11	Total Receipts/Revenues		45,189,695	4,283,461	6,154,633	3,266,362	1,133,586	116,000	40,000	579,444	0	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	27,391,475	0	0	0	528,201	0	0	0	0	
14	SUPPORT SERVICES	2000	9,797,518	4,213,288	0	3,339,281	930,427	2,441,000	0	602,331	0	
15	COMMUNITY SERVICES	3000	7,809	0	0	0	58	0	0	0	0	
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,866,789	216,733	187,255	0	185,000	0	0	0	0	
17	DEBT SERVICES	5000	0	0	6,812,160	0	0	0	0	0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0	0	0	0	
19	Total Direct Disbursements/Expenditures		39,063,591	4,430,021	6,999,415	3,339,281	1,643,686	2,441,000	0	602,331	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	6,150,000	0	0	0	0	0	0	0	0	
21	Total Disbursements/Expenditures		45,213,591	4,430,021	6,999,415	3,339,281	1,643,686	2,441,000	0	602,331	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(23,896)	(146,560)	(844,782)	(72,919)	(510,100)	(2,325,000)	40,000	(22,887)	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund	7110										
27	Abatement of the Working Cash Fund	7110	661,767			257,732	401,804	875,000		136,867		
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130	937,517									
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 ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ³ Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			25,114							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			1,261							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			425,861							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			269,535							
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		1,599,284	0	721,771	257,732	401,804	875,000	0	136,867	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund	8110							2,333,190			
51	Transfer of Working Cash Fund Interest	8120										
52	Transfer Among Funds	8130	0	937,517								
53	Transfer of Interest ⁶	8140						0				
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ³ 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	25,114									
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	1,261									
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	171,861	254,000								
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	15,394	254,141								
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	Total Other Uses of Funds		213,630	1,445,658	0	0	0	0	2,333,190	0	0	
80	Total Other Sources/Uses of Fund		1,385,654	(1,445,658)	721,771	257,732	401,804	875,000	(2,333,190)	136,867	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2012		9,610,116	1,085,356	3,159,837	1,204,342	491,175	700,496	11,636,009	153,131	25,567	
82												
83												
84	SUMMARY OF EXPENDITURES (by Major Object)											
	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
85			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
86	Object Name											
87	Salaries	100	26,172,696	858,524		1,457,636		0		0	0	28,488,856
88	Employee Benefits	200	3,685,339	127,061		254,290	1,643,686	0		0	0	5,710,376
89	Purchased Services	300	2,879,813	1,704,274	0	1,204,745		0		602,331	0	6,391,163
90	Supplies & Materials	400	1,608,879	1,239,390		413,000		0		0	0	3,261,269
91	Capital Outlay	500	239,419	365,000		0		2,441,000		0	0	3,045,419
92	Other Objects	600	4,063,745	55,772	6,999,415	510	0	0		0	0	11,119,442
93	Non-Capitalized Equipment	700	413,700	80,000		9,100		0		0	0	502,800
94	Termination Benefits	800	0	0		0				0	0	0
95	Total Expenditures		39,063,591	4,430,021	6,999,415	3,339,281	1,643,686	2,441,000		602,331	0	58,519,325

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
	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
3	BEGINNING CASH BALANCE ON HAND July 1, 2011 ⁷		8,865,178	2,827,920	3,301,296	749,274	608,938	2,129,247	13,929,199	36,603	25,568
4	Total Direct Receipts & Other Sources ⁸		40,638,979	4,283,461	6,876,404	3,524,094	1,535,390	991,000	40,000	716,311	0
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		40,638,979	4,283,461	6,876,404	3,524,094	1,535,390	991,000	40,000	716,311	0
12	Total Amount Available		49,504,157	7,111,381	10,177,700	4,273,368	2,144,328	3,120,247	13,969,199	752,914	25,568
13	Total Direct Disbursements & Other Uses ⁹		39,277,221	5,875,679	6,999,415	3,339,281	1,643,686	2,441,000	2,333,190	602,331	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		39,277,221	5,875,679	6,999,415	3,339,281	1,643,686	2,441,000	2,333,190	602,331	0
21	ENDING CASH BALANCE ON HAND June 30, 2012 ⁷		10,226,936	1,235,702	3,178,285	934,087	500,642	679,247	11,636,009	150,583	25,568

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	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	29,271,249	4,105,261	5,552,144	1,916,183	298,647			579,444	
6	Leasing Purposes Levy ¹²	1130	340,531								
7	Special Education Purposes Levy	1140	13,266								
8	FICA and Medicare Only Levies	1150									
9	Area Vocational Construction Purposes Levy	1160					298,647				
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		29,625,046	4,105,261	5,552,144	1,916,183	791,883	0	0	579,444	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	366,813				341,703				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		366,813	0	0	0	341,703	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311	1,096,204								
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321	292,000								
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		1,388,204								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412				80,000					
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				13,499					
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421				13,680					
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	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
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					107,179					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	5,000	400	500			30,000	40,000		
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		5,000	400	500	0	0	30,000	40,000	0	0
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	1,387,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	20,000								
75	Total Food Service		1,407,000								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	104,403								
78	Admissions - Other	1719	4,000								
79	Fees	1720	446,399	123,800							
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0								
82	Total District/School Activity Income		554,802	123,800							
83	TEXTBOOK Income										
84	Rentals - Regular Textbooks	1811									
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890	6,000								
93	Total Textbooks		6,000								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		54,000							
96	Contributions and Donations from Private Sources	1920	15,000					45,000			
97	Impact Fees from Municipal or County Governments	1930						41,000			
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	26,000								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	15,800								
102	Proceeds from Vendors' Contracts	1980	41,000								
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991	18,000								
105	Sale of Vocational Projects	1992	900								
106	Other Local Fees	1993	94,000								
107	Other Local Revenues (Describe & Itemize)	1999									
108	Total Other Revenue from Local Sources		210,700	54,000	0	0	0	86,000	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	33,563,565	4,283,461	5,552,644	2,023,362	1,133,586	116,000	40,000	579,444	0
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	2,669,611								

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	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
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-in-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-in-Aid		2,669,611	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	800,000								
125	Special Education - Extraordinary	3105	607,862								
126	Special Education - Personnel	3110	474,626								
127	Special Education - Orphanage - Individual	3120	7,008								
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145	6,800								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		1,896,296	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	33,810								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		33,810	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	50,433								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		50,433				0				
145	State Free Lunch & Breakfast	3360	5,500								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	40,000								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500				82,000					
152	Transportation - Special Education	3510				1,161,000					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		1,243,000	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
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 - Learning Technology Centers	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	3,000								
172	Total Restricted Grants-in-Aid		2,029,039	0	0	1,243,000	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	4,698,650	0	0	1,243,000	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES										

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	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - SEA Projects	4105									
188	Title V - Rural and Low Income Schools (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up	4200									
193	National School Lunch Program	4210									
194	Special Milk Program	4215	10,200								
195	School Breakfast Program	4220									
196	Summer Food Service Admin/Program	4225									
197	Child Care Commodity/SFS 13-Adult Day Care	4226									
198	Fresh Fruit and Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		10,200				0				
201	TITLE I										
202	Title I - Low Income	4300	192,538								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Comprehensive School Reform	4332									
205	Title I - Reading First	4334									
206	Title I - Even Start	4335									
207	Title I - Reading First SEA Funds	4337									
208	Title I - Migrant Education	4340									
209	Title I - Other (Describe & Itemize)	4399									
210	Total Title I		192,538	0		0	0				
211	TITLE IV										
212	Title IV - Safe & Drug Free Schools - Formula	4400									
213	Title IV - 21st Century	4421									
214	Title IV - Other (Describe & Itemize)	4499									
215	Total Title IV		0	0		0	0				
216	FEDERAL - SPECIAL EDUCATION										
217	Federal Special Education - Preschool Flow-Through	4600									
218	Federal Special Education - Preschool Discretionary	4605									
219	Federal Special Education - IDEA Flow Through/Low Incidence	4620	280,669								
220	Federal Special Education - IDEA Room & Board	4625									
221	Federal Special Education - IDEA Discretionary	4630									
222	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
223	Total Federal Special Education		280,669	0		0	0				
224	CTE - PERKINS										
225	CTE - Perkins-Title IIIIE Tech Prep	4770									
226	CTE - Other (Describe & Itemize)	4799	27,000								
227	Total CTE - Perkins		27,000	0			0				

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	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
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
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 IID - Technology - Formula	4860									
239	ARRA - Title IID - 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			601,989						
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	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									
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - XI	4880	137,274								
259	Total Stimulus Programs		137,274	0	601,989	0	0	0		0	0
260	Advanced Placement Fee/International Baccalaureate	4904									
261	Emergency Immigrant Assistance	4905									
262	Title III - English Language Acquisition	4909	19,011								
263	Learn & Serve America	4910									
264	McKinney Education for Homeless Children	4920									
265	Title II - Eisenhower - Professional Development Formula	4930									
266	Title II - Teacher Quality	4932	38,788								
267	Federal Charter Schools	4960									
268	Medicaid Matching Funds - Administrative Outreach	4991	32,000								
269	Medicaid Matching Funds - Fee-For-Service Program	4992	40,000								
270	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998									
271	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		777,480	0	601,989	0	0	0		0	0
272	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	777,480	0	601,989	0	0	0	0	0	0
273	TOTAL DIRECT RECEIPTS/REVENUES		39,039,695	4,283,461	6,154,633	3,266,362	1,133,586	116,000	40,000	579,444	0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	13,846,040	1,826,300	600,442	733,812	65,059	6,720	101,600		17,179,973
6	Pre-K Programs	1125									0
7	Special Education Programs (Functions 1200 - 1220)	1200	3,292,529	494,543	100,000	60,000	26,411		10,000		3,983,483
8	Special Education Programs Pre-K	1225									0
9	Remedial and Supplemental Programs K-12	1250	160,320	1,988		5,000					167,308
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400	1,201,557	150,591	20,563	93,470					1,466,181
13	Interscholastic Programs	1500	1,229,968	79,705	242,769	74,364	20,000	440			1,647,246
14	Summer School Programs	1600	247,000	3,064	14,000	4,000					268,064
15	Gifted Programs	1650									0
16	Driver's Education Programs	1700	66,642	7,481	3,000	2,000					79,123
17	Bilingual Programs	1800	292,937	43,400	2,000	5,000	20,760				364,097
18	Truant Alternative & Optional Programs	1900						0			0
19	Pre-K Programs - Private Tuition	1910									0
20	Regular K-12 Programs Private Tuition	1911									0
21	Special Education Programs K-12 Private Tuition	1912						2,236,000			2,236,000
22	Special Education Programs Pre-K Tuition	1913									0
23	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
25	Adult/Continuing Education Programs Private Tuition	1916									0
26	CTE Programs Private Tuition	1917									0
27	Interscholastic Programs Private Tuition	1918									0
28	Summer School Programs Private Tuition	1919									0
29	Gifted Programs Private Tuition	1920									0
30	Bilingual Programs Private Tuition	1921									0
31	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
32	Total Instruction ¹⁴	1000	20,336,993	2,607,072	982,774	977,646	132,230	2,243,160	111,600	0	27,391,475
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	868,288	126,792		8,500					1,003,580
36	Guidance Services	2120	1,156,507	142,951	3,027	3,800		1,060			1,307,345
37	Health Services	2130	241,943	35,449	2,700	3,625			2,000		285,717
38	Psychological Services	2140	111,785	17,121							128,906
39	Speech Pathology & Audiology Services	2150									0
40	Other Support Services - Pupils (Describe & Itemize)	2190									0
41	Total Support Services - Pupil	2100	2,378,523	322,313	5,727	15,925	0	1,060	2,000	0	2,725,548
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	216,257	68,757	35,084	224,205		1,100			545,403
44	Educational Media Services	2220	1,058,850	196,255	80,400	160,582	101,189		286,000		1,883,276
45	Assessment & Testing	2230	10,000	203							10,203
46	Total Support Services - Instructional Staff	2200	1,285,107	265,215	115,484	384,787	101,189	1,100	286,000	0	2,438,882
47	Support Services - General Administration										
48	Board of Education Services	2310	12,337	26	344,392	9,880		32,260	9,100		407,995
49	Executive Administration Services	2320	313,277	53,058	420	0		0			366,755
50	Special Area Administration Services	2330									0
51	Tort Immunity Services	2360 - 2370									0
52	Total Support Services - General Administration	2300	325,614	53,084	344,812	9,880	0	32,260	9,100	0	774,750
53	Support Services - School Administration										
54	Office of the Principal Services	2410	639,981	153,789		26,600		14,075			834,445
55	Other Support Services - School Administration (Describe & Itemize)	2490	537,555	152,631	0						690,186
56	Total Support Services - School Administration	2400	1,177,536	306,420	0	26,600	0	14,075	0	0	1,524,631

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	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
57	Support Services - Business										
58	Direction of Business Support Services	2510	146,620	39,568							186,188
59	Fiscal Services	2520	285,657	40,386	28,500	5,500		2,261			362,304
60	Operation & Maintenance of Plant Services	2540			15,235						15,235
61	Pupil Transportation Services	2550	10,000	1,012	400						11,412
62	Food Services	2560			1,230,000	3,000	6,000		5,000		1,244,000
63	Internal Services	2570			885						885
64	Total Support Services - Business	2500	442,277	80,966	1,275,020	8,500	6,000	2,261	5,000	0	1,820,024
65	Support Services - Central										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620									0
68	Information Services	2630									0
69	Staff Services	2640	220,646	48,784	6,830	1,000		250			277,510
70	Data Processing Services	2660				183,241					183,241
71	Total Support Services - Central	2600	220,646	48,784	6,830	184,241	0	250	0	0	460,751
72	Other Support Services (Describe & Itemize)	2900	2,000	476	49,456	1,000					52,932
73	Total Support Services	2000	5,831,703	1,077,258	1,797,329	630,933	107,189	51,006	302,100	0	9,797,518
74	COMMUNITY SERVICES (ED)	3000	4,000	1,009	2,500	300					7,809
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)										
77	Payments for Regular Programs	4110									0
78	Payments for Special Education Programs	4120			97,210			0			97,210
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140									0
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
83	Total Payments to Districts and Other Govt Units (In-State)	4100			97,210			0			97,210
84	Payments for Regular Programs - Tuition	4210									0
85	Payments for Special Education Programs - Tuition	4220						884,100			884,100
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0
87	Payments for CTE Programs - Tuition	4240						885,479			885,479
88	Payments for Community College Programs - Tuition	4270									0
89	Payments for Other Programs - Tuition	4280									0
90	Other Payments to In-State Govt Units	4290									0
91	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						1,769,579			1,769,579
92	Payments for Regular Programs - Transfers	4310									0
93	Payments for Special Education Programs - Transfers	4320									0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
95	Payments for CTE Programs - Transfers	4340									0
96	Payments for Community College Program - Transfers	4370									0
97	Payments for Other Programs - Transfers	4380									0
98	Other Payments to In-State Govt Units - Transfers	4390									0
99	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
100	Payments to Other District & Govt Units (Out of State)	4400									0
101	Total Payments to Other District & Govt Units	4000			97,210			1,769,579			1,866,789
102	DEBT SERVICE (ED)										
103	Debt Service - Interest on Short-Term Debt										
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt	5150									0
109	Total Debt Service - Interest on Short-Term Debt	5100						0			0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	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
110	Debt Service - Interest on Long-Term Debt	5200									0
111	Total Debt Service	5000						0			0
112	PROVISION FOR CONTINGENCIES (ED)	6000									0
113	Total Direct Disbursements/Expenditures		26,172,696	3,685,339	2,879,813	1,608,879	239,419	4,063,745	413,700	0	39,063,591
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(23,896)
115											
116	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
117	SUPPORT SERVICES (O&M)										
118	Support Services - Pupil										
119	Other Support Services - Pupils (Describe & Itemize)	2190									0
120	Support Services - Business										
121	Direction of Business Support Services	2510									0
122	Facilities Acquisition & Construction Services	2530									0
123	Operation & Maintenance of Plant Services	2540	858,524	127,061	1,543,213	1,239,390	365,000	100	80,000		4,213,288
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	858,524	127,061	1,543,213	1,239,390	365,000	100	80,000	0	4,213,288
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	858,524	127,061	1,543,213	1,239,390	365,000	100	80,000	0	4,213,288
129	COMMUNITY SERVICES (O&M)	3000									0
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
131	Payments to Other Govt Units (In-State)										
132	Payments for Special Education Programs	4120			161,061			24,753			185,814
133	Payments for CTE Program	4140			0			30,919			30,919
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
135	Total Payments to Other Govt Units (In-State)	4100			161,061			55,672			216,733
136	Payments to Other Govt Units (Out of State)	4400									0
137	Total Payments to Other District and Govt Unit	4000			161,061			55,672			216,733
138	DEBT SERVICE (O&M)										
139	Debt Service - Interest on Short-Term Debt										
140	Tax Anticipation Warrants	5110									0
141	Tax Anticipation Notes	5120									0
142	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
143	State Aid Anticipation Certificates	5140									0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0
146	Debt Service - Interest on Long-Term Debt	5200									0
147	Total Debt Service	5000						0			0
148	PROVISION FOR CONTINGENCIES (O&M)	6000									0
149	Total Direct Disbursements/Expenditures		858,524	127,061	1,704,274	1,239,390	365,000	55,772	80,000	0	4,430,021
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(146,560)
151											
152	30 - DEBT SERVICE FUND (DS)										
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000						187,255			187,255
154	DEBT SERVICE (DS)										
155	Debt Service - Interest on Short-Term Debt										
156	Tax Anticipation Warrants	5110									0
157	Tax Anticipation Notes	5120									0
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
159	State Aid Anticipation Certificates	5140									0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
161	Total Debt Service - Interest On Short-Term Debt	5100						0			0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
162	Debt Service - Interest on Long-Term Debt	5200						4,413,045			4,413,045
163	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						2,399,115			2,399,115
164	Debt Service Other (Describe & Itemize)	5400									0
165	Total Debt Service	5000			0			6,812,160			6,812,160
166	PROVISION FOR CONTINGENCIES (DS)	6000									0
167	Total Direct Disbursements/Expenditures				0			6,999,415			6,999,415
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(844,782)
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Support Services - Pupils										
173	Other Support Services - Pupils (Describe & Itemize)	2190									0
174	Support Services - Business										
175	Pupil Transportation Services	2550	1,457,636	254,290	1,204,745	413,000		510	9,100		3,339,281
176	Other Support Services (Describe & Itemize)	2900									0
177	Total Support Services	2000	1,457,636	254,290	1,204,745	413,000	0	510	9,100	0	3,339,281
178	COMMUNITY SERVICES (TR)	3000									0
179	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
180	Payments to Other Govt Units (In-State)										
181	Payments for Regular Program	4110									0
182	Payments for Special Education Programs	4120									0
183	Payments for Adult/Continuing Education Programs	4130									0
184	Payments for CTE Programs	4140									0
185	Payments for Community College Programs	4170									0
186	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
187	Total Payments to Other Govt Units (In-State)	4100			0			0			0
188	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
189	Total Payments to Other Districts & Govt Units	4000			0			0			0
190	DEBT SERVICE (TR)										
191	Debt Service - Interest on Short-Term Debt										
192	Tax Anticipation Warrants	5110									0
193	Tax Anticipation Notes	5120									0
194	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
195	State Aid Anticipation Certificates	5140									0
196	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
197	Total Debt Service - Interest On Short-Term Debt	5100						0			0
198	Debt Service - Interest on Long-Term Debt	5200									0
199	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
200	Debt Service - Other (Describe and Itemize)	5400									0
201	Total Debt Service	5000						0			0
202	PROVISION FOR CONTINGENCIES (TR)	6000									0
203	Total Direct Disbursements/Expenditures		1,457,636	254,290	1,204,745	413,000	0	510	9,100	0	3,339,281
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(72,919)
205											
206	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
207	INSTRUCTION (MR/SS)										
208	Regular Program	1100		312,533							312,533
209	Pre-K Programs	1125									0
210	Special Education Programs (Functions 1200-1220)	1200		140,440							140,440
211	Special Education Programs Pre-K	1225									0
212	Remedial and Supplemental Programs K-12	1250		3,225							3,225
213	Remedial and Supplemental Programs Pre-K	1275									0
214	Adult/Continuing Education Programs	1300									0
215	CTE Programs	1400		17,423							17,423
216	Interscholastic Programs	1500		43,259							43,259

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
217	Summer School Programs	1600		6,082							6,082
218	Gifted Programs	1650									0
219	Driver's Education Programs	1700		967							967
220	Bilingual Programs	1800		4,272							4,272
221	Truant Alternative & Optional Programs	1900									0
222	Total Instruction	1000		528,201							528,201
223	SUPPORT SERVICES (MR/SS)										
224	Support Services - Pupil										
225	Attendance & Social Work Services	2110		51,417							51,417
226	Guidance Services	2120		51,631							51,631
227	Health Services	2130		38,287							38,287
228	Psychological Services	2140		1,621							1,621
229	Speech Pathology & Audiology Services	2150									0
230	Other Support Services - Pupils (Describe & Itemize)	2190									0
231	Total Support Services - Pupil	2100		142,956							142,956
232	Support Services - Instructional Staff										
233	Improvement of Instruction Services	2210		12,786							12,786
234	Educational Media Services	2220		156,809							156,809
235	Assessment & Testing	2230		349							349
236	Total Support Services - Instructional Staff	2200		169,944							169,944
237	Support Services - General Administration										
238	Board of Education Services	2310		2,494							2,494
239	Executive Administration Services	2320		18,892							18,892
240	Special Area Administrative Services	2330									0
241	Claims Paid from Self Insurance Fund	2361									0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
243	Unemployment Insurance Payments	2363									0
244	Insurance Payments (regular or self-insurance)	2364									0
245	Risk Management and Claims Services Payments	2365									0
246	Judgment and Settlements	2366									0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
248	Reciprocal Insurance Payments	2368									0
249	Legal Service	2369									0
250	Total Support Services - General Administration	2300		21,386							21,386
251	Support Services - School Administration										
252	Office of the Principal Services	2410		28,831							28,831
253	Other Support Services - School Administration (Describe & Itemize)	2490		9,001							9,001
254	Total Support Services - School Administration	2400		37,832							37,832
255	Support Services - Business										
256	Direction of Business Support Services	2510		2,126							2,126
257	Fiscal Services	2520		70,615							70,615
258	Facilities Acquisition & Construction Services	2530									0
259	Operation & Maintenance of Plant Service	2540		160,528							160,528
260	Pupil Transportation Services	2550		309,029							309,029
261	Food Services	2560									0
262	Internal Services	2570									0
263	Total Support Services - Business	2500		542,298							542,298

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
264	Support Services - Central										
265	Direction of Central Support Services	2610									0
266	Planning, Research, Development & Evaluation Services	2620									0
267	Information Services	2630									0
268	Staff Services	2640		15,982							15,982
269	Data Processing Services	2660									0
270	Total Support Services - Central	2600		15,982							15,982
271	Other Support Services (Describe & Itemize)	2900		29							29
272	Total Support Services	2000		930,427							930,427
273	COMMUNITY SERVICES (MR/SS)	3000		58							58
274	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
275	Payments for Special Education Programs	4120		185,000							185,000
276	Payments for CTE Programs	4140									0
277	Total Payments to Other Districts & Govt Units	4000		185,000							185,000
278	DEBT SERVICE (MR/SS)										
279	Debt Service - Interest on Short-Term Debt										
280	Tax Anticipation Warrants	5110									0
281	Tax Anticipation Notes	5120									0
282	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
283	State Aid Anticipation Certificates	5140									0
284	Other (Describe & Itemize)	5150									0
285	Total Debt Service	5000						0			0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000						0			0
287	Total Direct Disbursements/Expenditures			1,643,686				0			1,643,686
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(510,100)
289											
290	60 - CAPITAL PROJECTS (CP)										
291	SUPPORT SERVICES (CP)										
292	Support Services - Business										
293	Facilities Acquisition & Construction Services	2530					2,441,000				2,441,000
294	Other Support Services (Describe & Itemize)	2900									0
295	Total Support Services	2000	0	0	0	0	2,441,000	0	0		2,441,000
296	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
297	Payments to Other Govt Units (In-State)										
298	Payments to Other Govt Units (In-State)	4100									0
299	Payment for Special Education Programs	4120									0
300	Payment for CTE Programs	4140									0
301	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
302	Total Payments to Other Districts & Govt Units	4000			0			0			0
303	PROVISION FOR CONTINGENCIES (CP)	6000									0
304	Total Direct Disbursements/Expenditures		0	0	0	0	2,441,000	0	0		2,441,000
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,325,000)
306											
307	70 WORKING CASH FUND (WC)										
308											
309	80 - TORT FUND (TF)										
310	SUPPORT SERVICES - GENERAL ADMINISTRATION										
311	Claims Paid from Self Insurance Fund	2381									0
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									
313	Unemployment Insurance Payments	2363			269,633						269,633
314	Insurance Payments (regular or self-insurance)	2364			65,000						65,000
315	Risk Management and Claims Services Payments	2365			267,698						267,698
316	Judgment and Settlements	2366									0
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
318	Reciprocal Insurance Payments	2368									0
319	Legal Service	2369									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	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
320	Property Insurance (Building & Grounds)	2371									0
321	Vehicle Insurance (Transportation)	2372									0
322	Total Support Services - General Administration	2000	0	0	602,331	0	0	0	0		602,331
323	DEBT SERVICE (TF)										
324	Debt Service - Interest on Short-Term Debt										
325	Tax Anticipation Warrants	5110									0
326	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
327	Other Interest on Short-Term Debt	5150									0
328	Total Debt Service	5000						0			0
329	PROVISION FOR CONTINGENCIES (TF)	6000									0
330	Total Direct Disbursements/Expenditures		0	0	602,331	0	0	0	0		602,331
331	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(22,887)
332											
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
334	SUPPORT SERVICES (FP&S)										
335	Support Services - Business										
336	Facilities Acquisition & Construction Services	2530									0
337	Operation & Maintenance of Plant Service	2540									0
338	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
339	Other Support Services (Describe & Itemize)	2900									0
340	Total Support Services	2000	0	0	0	0	0	0	0		0
341	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
343	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
344	DEBT SERVICE (FP&S)										
345	Debt Service - Interest on Short-Term Debt										
346	Tax Anticipation Warrants	5110									0
347	Other Interest on Short-Term Debt	5150									0
348	Total Debt Service - Interest on Short-Term Debt	5100						0			0
349	Debt Service - Interest on Long-Term Debt	5200									0
350	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
351	Total Debt Service	5000						0			0
352	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
353	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

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

1. Page 5, Acct #1190 Levy for the Special Education District of Lake County IMRF
 2. Page 6, Acct #1690 Catering Revenue
 3. Page 6, Acct #1890 Payments for Lost Textbooks
 4. Page 8, Acct # 3999 State Library Grant
 5. Page 9, Acct #4799 CTEI Funds
 6. Page 11, Deans' Expenditures
 7. Page 15, Deans' Expenditures
-

	A	B	C	D	E	F
1						
2	Warren Township High School District #121					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	39,039,695	4,283,461	3,266,362	40,000	46,629,518
6	Direct Expenditures	39,063,591	4,430,021	3,339,281		46,832,893
7	Difference	(23,896)	(146,560)	(72,919)	40,000	(203,375)
8	Estimated Fund Balance - June 30, 2012	9,610,116	1,085,356	1,204,342	11,636,009	23,535,823
9						Unbalanced budget, however, a deficit reduction plan is not required at this time.
10						
11						
12	A deficit reduction plan is required if the local board of education adopts (or amends) the 2011-12 school district budget in which the "operating funds" listed above result in direct revenues (line 5) being less than direct expenditures (line 6) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 8).					
13	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.					
14	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	Warren Township High School District #121		DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3			FY2011-12				
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		8,248,358	2,677,574	1,019,529	13,929,199	25,874,660
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	33,563,565	4,283,461	2,023,362	40,000	39,910,388
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	4,698,650	0	1,243,000	0	5,941,650
12	FEDERAL SOURCES	4000	777,480	0	0	0	777,480
13	Total Receipts/Revenues		39,039,695	4,283,461	3,266,362	40,000	46,629,518
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	27,391,475				27,391,475
16	SUPPORT SERVICES	2000	9,797,518	4,213,288	3,339,281		17,350,087
17	COMMUNITY SERVICES	3000	7,809	0	0		7,809
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,866,789	216,733	0		2,083,522
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		39,063,591	4,430,021	3,339,281		46,832,893
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(23,896)	(146,560)	(72,919)	40,000	(203,375)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		1,599,284	0	257,732	0	1,857,016
25	OTHER USES OF FUNDS (8000)		213,630	1,445,658	0	2,333,190	3,992,478
26	TOTAL OTHER SOURCES/USES OF FUNDS		1,385,654	(1,445,658)	257,732	(2,333,190)	(2,135,462)
27	ESTIMATED ENDING FUND BALANCE		9,610,116	1,085,356	1,204,342	11,636,009	23,535,823

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

	A	B	H	I	J	K	L
1	Warren Township High School District #121		ESTIMATED BUDGET				
2			FY2012-13				
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		9,610,116	1,085,356	1,204,342	11,636,009	23,535,823
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
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 No.					
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
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		9,610,116	1,085,356	1,204,342	11,636,009	23,535,823

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

	A	B	M	N	O	P	Q
1	Warren Township High School District #121		ESTIMATED BUDGET				
2			FY2013-14				
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		9,610,116	1,085,356	1,204,342	11,636,009	23,535,823
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
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 No.					
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
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		9,610,116	1,085,356	1,204,342	11,636,009	23,535,823

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

	A	B	R	S	T	U	V
1	Warren Township High School District #121	<i>District Number</i>	ESTIMATED BUDGET FY2014-15				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		9,610,116	1,085,356	1,204,342	11,636,009	23,535,823
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
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 No.					
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
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		9,610,116	1,085,356	1,204,342	11,636,009	23,535,823

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

	A	B	W	X	Y	Z
1	Warren Township High School District #121 District Number		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: _____ (Enter as MM/DD/YY)			
2						
3						
4						
5						
6			FY2011-12	FY2012-13	FY2013-14	FY2014-15
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		25,874,660	23,535,823	23,535,823	23,535,823
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	39,910,388	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	5,941,650	0	0	0
12	FEDERAL SOURCES	4000	777,480	0	0	0
13	Total Receipts/Revenues		46,629,518	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	27,391,475	0	0	0
16	SUPPORT SERVICES	2000	17,350,087	0	0	0
17	COMMUNITY SERVICES	3000	7,809	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	2,083,522	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		46,832,893	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(203,375)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		1,857,016	0	0	0
25	OTHER USES OF FUNDS (8000)		3,992,478	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(2,135,462)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		23,535,823	23,535,823	23,535,823	23,535,823

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2012 through Fiscal Year 2015

Warren Township High School District #121

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:

www.isbe.net/sfms/budget/2012/budget.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 (Ex: Media Coop, Transportation, Insurance) If yes please explain:**

REPORTING OF PUBLIC VENDOR CONTRACTS OF \$1,000 OR MORE

Warren Township High School District #121

In accordance with the School Code, Section 10-20.21, all school districts are required to file a report listing 'vendor contracts' as an attachment to their budget. In this context, the term "vendor contracts" refers to "all contracts and agreements that pertain to goods and services that were intended to generate additional revenue and other remunerations for the school district in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services. **The report is to list information regarding such contracts for the fiscal year immediately preceding the fiscal year of the budget.** All such contracts executed on or after July 1, 2007 must be approved by the school board.

See: School Code, Section 10-20.21 - Contracts

(Sheet is unprotected and can be re-formatted as needed, but must be used for submission)

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of
					Non-Monetary Remunerations Distributed
VIP Photography	Photography	3,000		General Funds	General Funds
Pepsi	Vending	36,750		General Funds	General Funds
Royal Publishing	Program Printing	1,250		General Funds	General Funds
Jostens	Rings, Graduation Supplies		Gowns, calendars	General Funds	General Funds

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.
- 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 45).
- 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 63).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-6 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	
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.	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Deficit reduction plan is not required.
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.	ACCRUAL
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 2011 for all Funds (Cells C3 - K3)(Line must have a number or zero)	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, 2011, (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, 2012, (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)	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
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