

Grundy County

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2015 - June 30, 2016

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: 05/18/16
(MM/DD/YY)
District Name: Gardner South Wilmington High School
District RCDT No: 240320-730-1700-01

If your FY15 AFR states that you need to do a deficit reduction plan and your FY16 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Gardner South Wilmington High School, County of Grundy
State of Illinois, for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016

WHEREAS the Board of Education of Gardner South Wilmington High School
County of Grundy 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 18th day of May, 20 16, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

beginning July 1, 2015 and ending June 30, 2016

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 18th day of May, 20 16 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
<u>Cindy Gerber</u>	
<u>Kate Wappeler</u>	
<u>How Speed</u>	
<u>Allison Palmer</u>	
<u>Hal [unclear]</u>	

2016 MAY 23 PM 2:23
CLERK'S SIGNATURE

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity 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 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
	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	
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.											
2	ESTIMATED BEGINNING FUND BALANCE JULY 1, 2015 ¹		1,047,300	834,880	7,985	5,881	100,775	200	456,476	40,172	88,403	
3	RECEIPTS/REVENUES											
4	LOCAL SOURCES	1000	1,489,353	178,430	321,817	65,244	62,090	0	27,185	175,126	27,185	
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
6	STATE SOURCES	3000	783,057	0	0	195,121	0	0	0	0	0	
7	FEDERAL SOURCES	4000	99,626	0	0	0	0	0	0	0	0	
8	Total Direct Receipts/Revenues ⁹		2,332,036	178,430	321,817	260,365	62,090	0	27,185	175,126	27,185	
9	Receipts/Revenues for "On Behalf" Payments ²	3998										
10	Total Receipts/Revenues		2,332,036	178,430	321,817	260,365	62,090	0	27,185	175,126	27,185	
11	DISBURSEMENTS/EXPENDITURES											
12	INSTRUCTION	1000	1,648,738				14,284					
13	SUPPORT SERVICES	2000	689,494	1,101,098		390,697	62,076	0		181,931	92,000	
14	COMMUNITY SERVICES	3000	0	0	0	0	0	0		0	0	
15	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	73,573	24,000	0	0	0	0		0	0	
16	DEBT SERVICES	5000	0	0	321,788	0	0	0		0	0	
17	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
18	Total Direct Disbursements/Expenditures ⁹		2,411,805	1,125,098	321,788	390,697	76,360	0		181,931	92,000	
19	Disbursements/Expenditures for "On Behalf" Payments ²	4180		0	0	0	0	0		0	0	
20	Total Disbursements/Expenditures		2,411,805	1,125,098	321,788	390,697	76,360	0		181,931	92,000	
21	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(79,769)	(946,668)	29	(130,332)	(14,270)	0	27,185	(6,805)	(64,815)	
22	OTHER SOURCES/USES OF FUNDS											
23	OTHER SOURCES OF FUNDS (7000)											
24	PERMANENT TRANSFER FROM VARIOUS FUNDS											
25	Abolishment the Working Cash Fund ¹⁶	7110				150,000						
26	Abatement of the Working Cash Fund ¹⁵	7110	206,161	120,000								
27	Transfer of Working Cash Fund Interest	7120										
28	Transfer Among Funds	7130										
29	Transfer of Interest	7140										
30	Transfer from Capital Projects Fund to O&M Fund	7150		0								
31	Transfer of Excess Fire Prev & Safety Tax & Interest ³	7160		0								
32	Proceeds to O&M Fund											
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a}	7170			0							
34	Proceeds to Debt Service Fund											
35	SALE OF BONDS (7200)								490,000			
36	Principal on Bonds Sold ⁴	7210										
37	Premium on Bonds Sold	7220										
38	Accrued Interest on Bonds Sold	7230										
39	Sale or Compensation for Fixed Assets ⁵	7300										
40	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
41	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
42	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
43	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
44	Transfer to Capital Projects Fund	7800			0			0				
45	ISBE Loan Proceeds	7900										
46	Other Sources Not Classified Elsewhere											
47	Total Other Sources of Funds ⁸		206,161	120,000	0	150,000	0	0	490,000	0	0	0

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
	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	
1	Begin entering data on EstRev 8-10 and EstExp 11-17 tabs.											
2												
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (9100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							476,161			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of interest ⁶	8140										
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 ^{3a} 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	Total Other Uses of Funds ⁸		0	0	0	0	0	0	476,161	0	0	0
80	Total Other Sources/Uses of Fund		206,161	120,000	0	150,000	0	0	13,839	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2016		1,173,692	8,212	8,014	25,549	86,505	200	497,500	33,367	23,688	
82												
83												
84												
85												
86	Object Name											
87	Salaries	100	1,322,162	185,611		15,000				77,713	0	1,580,486
88	Employee Benefits	200	276,535	12,487		1,504	76,360			20,678	0	387,565
89	Purchased Services	300	612,587	64,000	0	374,193				83,559	92,000	1,226,319
90	Supplies & Materials	400	189,721	50,500		0				0	0	240,221
91	Capital Outlay	500	0	832,500		0				0	0	832,500
92	Other Objects	600	10,800	0	321,788	0	0			0	0	332,588
93	Non-Capitalized Equipment	700	0	0	0	0				0	0	0
94	Termination Benefits	800	0	0	0	0				0	0	0
95	Total Expenditures		2,411,805	1,125,098	321,788	390,697	76,360	0		181,931	92,000	4,589,678

SUMMARY OF EXPENDITURES (by Major Object)

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
1											
2											
3	BEGINNING CASH BALANCE ON HAND July 1, 2016 ⁷		1,047,300	834,880	7,985	5,881	100,775	200	456,476	40,172	88,403
4	Total Direct Receipts & Other Sources ⁸		2,538,197	298,430	321,817	410,365	62,090	0	517,185	175,126	27,185
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		2,538,197	298,430	321,817	410,365	62,090	0	517,185	175,126	27,185
12	Total Amount Available		3,585,497	1,133,310	329,802	416,246	162,885	200	973,661	215,298	115,588
13	Total Direct Disbursements & Other Uses ⁹		2,411,805	1,125,098	321,788	390,697	76,360	0	476,161	181,931	92,000
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		2,411,805	1,125,098	321,788	390,697	76,360	0	476,161	181,931	92,000
21	ENDING CASH BALANCE ON HAND June 30, 2016 ⁷		1,173,692	8,212	8,014	25,549	86,505	200	497,500	33,367	23,588

ESTIMATED RECEIPTS/REVENUES

	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
1											
2	RECEIPTS/REVENUES FROM LOCAL SOURCES										
3	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
4	Designated Purposes Levies ¹¹	-									
5	Leasing Purposes Levy ¹²		663,316	135,926	321,817	65,244	21,258		27,185	175,126	27,185
6	Special Education Purposes Levy	1190		27,185							
7	FICA and Medicare Only Levies	1140	10,874				40,832				
8	Area Vocational Construction Purposes Levy	1150									
9	Summer School Purposes Levy	1160									
10	Other Tax Levies (Describe & Itemize)	1170									
11	Total Ad Valorem Taxes Levied by District	1190	674,190	163,111	321,817	65,244	62,090	0	27,185	175,126	27,185
12	PAYMENTS IN LIEU OF TAXES										
13	Mobile Home Privilege Tax	1210									
14	Payments from Local Housing Authority	1220									
15	Corporate Personal Property Replacement Taxes ¹³	1230	68,217								
16	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
17	Total Payments in Lieu of Taxes		68,217	0	0	0	0	0	0	0	0
18	TUITION										
19	Regular Tuition from Pupils or Parents (In State)	1311									
20	Regular Tuition from Other Districts (In State)	1312									
21	Regular Tuition from Other Sources (In State)	1313									
22	Regular Tuition from Other Sources (Out of State)	1314									
23	Summer School Tuition from Pupils or Parents (In State)	1321									
24	Summer School Tuition from Other Districts (In State)	1322									
25	Summer School Tuition from Other Sources (In State)	1323									
26	Summer School Tuition from Other Sources (Out of State)	1324									
27	CTE Tuition from Pupils or Parents (In State)	1331									
28	CTE Tuition from Other Districts (In State)	1332									
29	CTE Tuition from Other Sources (In State)	1333									
30	CTE Tuition from Other Sources (Out of State)	1334									
31	Special Education Tuition from Pupils or Parents (In State)	1341									
32	Special Education Tuition from Other Districts (In State)	1342	27,000								
33	Special Education Tuition from Other Sources (In State)	1343									
34	Special Education Tuition from Other Sources (Out of State)	1344									
35	Adult Tuition from Pupils or Parents (In State)	1351									
36	Adult Tuition from Other Districts (In State)	1352									
37	Adult Tuition from Other Sources (In State)	1353									
38	Adult Tuition from Other Sources (Out of State)	1354									
39	Total Tuition		27,000								
40	TRANSPORTATION FEES										
41	Regular Transportation Fees from Pupils or Parents (In State)	1411									
42	Regular Transportation Fees from Other Districts (In State)	1412									
43	Regular Transportation Fees from Other Sources (In State)	1413									
44	Regular Transportation Fees from Other Sources (Out of State)	1414									
45	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
46	Summer School Transportation Fees from Other Districts (In State)	1422									
47	Summer School Transportation Fees from Other Sources (In State)	1423									
48	Summer School Transportation Fees from Other Sources (Out of State)	1424									
49	CTE Transportation Fees from Pupils or Parents (In State)	1431									
50	CTE Transportation Fees from Other Districts (In State)	1432									
51	CTE Transportation Fees from Other Sources (In State)	1433									
52	CTE Transportation Fees from Other Sources (Out of State)	1434									
53	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

	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
1											
2											
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									
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		0								
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	6,000								
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		6,000	0	0	0	0	0	0	0	0
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	7,500								
70	Sales to Pupils - Breakfast	1612	800								
71	Sales to Pupils - A la Carte	1613	32,000								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	1,000								
74	Other Food Service (Describe & Itemize)	1690	2,500								
75	Total Food Service		43,800								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	10,500								
78	Admissions - Other	1719									
79	Fees	1720	21,100								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		31,600	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	9,000								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819	3,500								
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									
93	Total Textbooks		12,500								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		11,825							
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940	122,085								
99	Refund of Prior Years' Expenditures	1950	30,496								
100	Payments of Surplus Moneys from TIF Districts	1960	365,247	3,394							
101	Drivers' Education Fees	1970	3,500								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1992									
105	Sale of Vocational Projects	1993									
106	Other Local Fees (Describe & Itemize)	1999	84,718	100							
107	Other Local Revenues (Describe & Itemize)		606,046	15,319							
108	Total Other Revenue from Local Sources		1,469,353	178,430	321,817	65,244	52,090	0	27,185	175,126	27,185
109	Total Receipts/Revenues from Local Sources	1000									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
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	0	0	0	0	0
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	515,226								
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		515,226	0	0	0	0	0	0	0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	132,318								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	24,878								
126	Special Education - Personnel	3110	31,457								
127	Special Education - Orphanage - Individual	3120	42,170								
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145	2,000								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		232,823	0	0	0	0	0	0	0	0
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	5,658								
134	CTE - Secondary Program Improvement (CTE1)	3220									
135	CTE - WCEEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3298									
140	Total Career and Technical Education		5,658	0	0	0	0	0	0	0	0
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		0	0	0	0	0	0	0	0	0
145	State Free Lunch & Breakfast	3360	350								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	9,000								
148	Adult Education (from ICB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				42,082					
152	Transportation - Special Education	3510				153,039					
153	Transportation - Other (Describe & Itemize)	3598									
154	Total Transportation		0	0	0	195,121	0	0	0	0	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									

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
172	Total Restricted Grants-in-Aid		247,831	0	0	195,121	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	763,057	0	0	195,121	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0	0	0	0	0	0	0	0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
186	TITLE VI										
187	Title VI - Innovation and Flexibility Formula	4100									
188	Title VI - SEA Projects	4105									
189	Title VI - Rural Education Initiative (REI)	4107									
190	Title VI - Other (Describe & Itemize)	4199									
191	Total Title VI		0	0	0	0	0	0	0	0	0
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	19,500								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	3,500								
197	Summer Food Service Admin/Program	4225									
198	Child and Adult Care Food Program	4226									
199	Fresh Fruit and Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299	23,000								
201	Total Food Service		49,972								
202	TITLE I										
203	Title I - Low Income	4300									
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I		49,972	0							

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0			0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600									
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through		19,000								
221	Federal Special Education - IDEA Room & Board	4625									
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		19,000	0			0				
225	CTE - PERKINS										
226	CTE - Perkins-Title IIIE Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	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 II - Technology - Formula	4860									
239	ARRA - Title II - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - 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 - Ed Job Fund Program	4880									
259	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fall/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited English (LI/LEP)	4909									
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower - Professional Development Formula	4930									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
268	Title II - Teacher Quality	4932	7,654								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991									
271	Medicaid Matching Funds - Fee-For-Service Program	4992									
272	Other Restricted Grants Received from Federal Government through State (Describe & itemize)	4999									
273	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		99,626	0	0	0	0	0	0	0	0
274	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	99,626	0	0	0	0	0	0	0	0
275	TOTAL DIRECT RECEIPTS/REVENUES		2,332,036	178,430	321,817	260,365	62,090	0	27,185	175,126	27,185

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	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
1											
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	618,501	145,693	9,022	74,700					847,916
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	84,402	15,050	434,758	975					535,185
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	6,137	2,351	38,410	3,074					49,972
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	33,688	8,935	3,170	2,648					48,441
14	Interscholastic Programs	1500	55,000	6,875	12,500	15,000		6,500			96,875
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	57,519	11,780	0	2,050					71,349
18	Bilingual Programs	1800									0
19	Tuant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs - Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Tuants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Total Instruction ¹⁴	1000	855,247	190,684	497,960	98,447	0	6,500	0	0	1,648,738
34	SUPPORT SERVICES (ED)										
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110	52,224	10,978	0	150					63,352
37	Guidance Services	2120	85,829	16,589	600	3,000					106,028
38	Health Services	2130									0
39	Psychological Services	2140									0
40	Speech Pathology & Audiology Services	2150									0
41	Other Support Services - Pupils (Describe & Itemize)	2190	22,655	2,769	600	3,150	0	0			25,424
42	Total Support Services - Pupil	2100	160,708	30,346	600	3,150	0	0	0	0	194,804
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210			7,654	27,124					34,778
45	Educational Media Services	2220	21,500	1,850	0	3,300					26,650
46	Assessment & Testing	2230									0
47	Total Support Services - Instructional Staff	2200	21,500	1,850	7,654	30,424	0	0	0	0	61,428
48	Support Services - General Administration										
49	Board of Education Services	2310	1,800	0	12,700	1,500		1,700			17,700
50	Executive Administration Services	2320	97,331	34,590	1,400			1,600			134,921
51	Special Area Administration Services	2330									0
52	Tort Immunity Services	2360 - 2370									0
53	Total Support Services - General Administration	2300	99,131	34,590	14,100	1,500	0	3,300	0	0	152,621
54	Support Services - School Administration										
55	Office of the Principal Services	2410	110,887	9,895	1,500	500		1,000			123,782
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	110,887	9,895	1,500	500	0	1,000	0	0	123,782

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	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
1											
2											
111	Debt Service - Interest on Long-Term Debt	5200									0
112	Total Debt Service	5000									0
113	PROVISION FOR CONTINGENCIES (ED)	8000									0
114	Total Direct Disbursements/Expenditures		1,322,162	276,535	612,587	189,721	0	10,800	0	0	2,411,805
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(79,769)
116											
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)										
119	Support Services - Pupil										0
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	Support Services - Business										0
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530									0
124	Operation & Maintenance of Plant Services	2540	165,611	12,487	40,000	50,500	832,500				1,101,098
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2900	165,611	12,487	40,000	50,500	832,500	0	0	0	1,101,098
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	165,611	12,487	40,000	50,500	832,500	0	0	0	1,101,098
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
132	Payments to Other Govt Units (In-State)										0
133	Payments for Special Education Programs	4120			24,000						24,000
134	Payments for C.T.E. Program	4140									0
135	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
136	Total Payments to Other Govt Units (In-State)	4100			24,000						24,000
137	Payments to Other Govt Units (Out of State)	4400									0
138	Total Payments to Other District and Govt Unit	4000			24,000						24,000
139	DEBT SERVICE (O&M)										
140	Debt Service - Interest on Short-Term Debt										0
141	Tax Anticipation Warrants	5110									0
142	Tax Anticipation Notes	5120									0
143	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
144	State Aid Anticipation Certificates	5140									0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
146	Total Debt Service - Interest on Short-Term Debt	5100									0
147	Debt Service - Interest on Long-Term Debt	5200									0
148	Total Debt Service	5000									0
149	PROVISION FOR CONTINGENCIES (O&M)	8000									0
150	Total Direct Disbursements/Expenditures		165,611	12,487	64,000	50,500	832,500	0	0	0	1,125,098
151	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(948,665)
152											
153	30 - DEBT SERVICE FUND (DS)										
154	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
155	DEBT SERVICE (DS)										
156	Debt Service - Interest on Short-Term Debt										0
157	Tax Anticipation Warrants	5110									0
158	Tax Anticipation Notes	5120									0
159	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
160	State Aid Anticipation Certificates	5140									0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
162	Total Debt Service - Interest On Short-Term Debt	5100									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
163	Debt Service - Interest on Long-Term Debt	5200						21,788			21,788
164	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired) ¹⁵	5300						300,000			300,000
165	Debt Service Other (Describe & Itemize)	5400						321,788			321,788
166	Total Debt Service	5000			0						0
167	PROVISION FOR CONTINGENCIES (DS)	6000									
168	Total Direct Disbursements/Expenditures				0			321,788			321,788
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										29
171	40 - TRANSPORTATION FUND (TR)										
172	SUPPORT SERVICES (TR)										
173	Support Services - Pupils										
174	Other Support Services - Pupils (Describe & Itemize)	2190									0
175	Support Services - Business										
176	Pupil Transportation Services	2550	15,000	1,504	374,193						390,697
177	Other Support Services (Describe & Itemize)	2900									0
178	Total Support Services	2000	15,000	1,504	374,193						390,697
179	COMMUNITY SERVICES (TR)	3000									0
180	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
181	Payments to Other Govt Units (In-State)										
182	Payments for Regular Program	4110									0
183	Payments for Special Education Programs	4120									0
184	Payments for Adult/Continuing Education Programs	4130									0
185	Payments for CTE Programs	4140									0
186	Payments for Community College Programs	4170									0
187	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
188	Total Payments to Other Govt Units (Out-of-State)	4100			0						0
189	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
190	Total Payments to Other Districts & Govt Units	4000			0						0
191	DEBT SERVICE (TR)										
192	Debt Service - Interest on Short-Term Debt										
193	Tax Anticipation Warrants	5110									0
194	Tax Anticipation Notes	5120									0
195	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
196	State Aid Anticipation Certificates	5140									0
197	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
198	Total Debt Service - Interest On Short-Term Debt	5100									0
199	Debt Service - Interest on Long-Term Debt	5200									0
200	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired) ¹⁶	5300									0
201	Debt Service - Other (Describe and Itemize)	5400									0
202	Total Debt Service	5000									0
203	PROVISION FOR CONTINGENCIES (TR)										
204	Total Direct Disbursements/Expenditures		15,000	1,504	374,193						390,697
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(130,332)
206											
207	60 - MUNICIPAL RETIREMENT/SOC SEG FUND (MR/SS)										
208	INSTRUCTION (MR/SS)										
209	Regular Program	1100		9,531							9,531
210	Pre-K Programs	1125									0
211	Special Education Programs (Functions 1200-1220)	1200		1,276							1,276
212	Special Education Programs Pre-K	1225									0
213	Remedial and Supplemental Programs K-12	1250		150							150
214	Remedial and Supplemental Programs Pre-K	1275									0
215	Adult/Continuing Education Programs	1300									0

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
1											
2											
216	CTE Programs	1400		547							547
217	Interscholastic Programs	1500		1,900							1,900
218	Summer School Programs	1600									0
219	Gifted Programs	1650									0
220	Driver's Education Programs	1700		880							880
221	Bilingual Programs	1800									0
222	Traut Alternative & Optional Programs	1900									0
223	Total Instruction	1000		14,284							14,284
224	SUPPORT SERVICES (MR/SS)										
225	Support Services - Pupil										
226	Attendance & Social Work Services	2110		797							797
227	Guidance Services	2120		4,370							4,370
228	Health Services	2130									0
229	Psychological Services	2140									0
230	Speech Pathology & Audiology Services	2150									0
231	Other Support Services - Pupils (Describe & Itemize)	2190		750							750
232	Total Support Services - Pupil	2100		5,917							5,917
233	Support Services - Instructional Staff										
234	Improvement of Instruction Services	2210		60							60
235	Educational Media Services	2220		4,087							4,087
236	Assessment & Testing	2230									0
237	Total Support Services - Instructional Staff	2200		4,147							4,147
238	Support Services - General Administration										
239	Board of Education Services	2310		282							282
240	Executive Administration Services	2320		1,767							1,767
241	Special Area Administrative Services	2330									0
242	Claims Paid from Self Insurance Fund	2361									0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
244	Unemployment Insurance Payments	2363									0
245	Insurance Payments (regular or self-insurance)	2364									0
246	Risk Management and Claims Services Payments	2365									0
247	Judgment and Settlements	2366									0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		1,872							1,872
249	Reciprocal Insurance Payments	2368									0
250	Legal Service	2369									0
251	Total Support Services - General Administration	2300		3,921							3,921
252	Support Services - School Administration										
253	Office of the Principal Services	2410		7,170							7,170
254	Other Support Services - School Administration (Describe & Itemize)	2490									0
255	Total Support Services - School Administration	2400		7,170							7,170
256	Support Services - Business										
257	Direction of Business Support Services	2510									0
258	Fiscal Services	2520		7,016							7,016
259	Facilities Acquisition & Construction Services	2530									0
260	Operation & Maintenance of Plant Service	2540		27,251							27,251
261	Pupil Transportation Services	2550		780							780
262	Food Services	2560		5,874							5,874
263	Internal Services	2570									0
264	Total Support Services - Business	2500		40,921							40,921

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	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
1											
2											
265	Support Services - Central										
266	Direction of Central Support Services	2610									0
267	Planning, Research, Development & Evaluation Services	2620									0
268	Information Services	2630									0
269	Staff Services	2640									0
270	Data Processing Services	2660									0
271	Total Support Services - Central	2600		0							0
272	Other Support Services (Describe & Itemize)	2900		62,076							62,076
273	Total Support Services	2000									0
274	COMMUNITY SERVICES (MRSS)	3000									0
275	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MRSS)										0
276	Payments for Special Education Programs	4120									0
277	Payments for CTE Programs	4140									0
278	Total Payments to Other Districts & Govt Units	4000		0							0
279	DEBT SERVICE (MRSS)										0
280	Debt Service - Interest on Short-Term Debt										0
281	Tax Anticipation Warrants	5110									0
282	Tax Anticipation Notes	5120									0
283	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
284	State Aid Anticipation Certificates	5140									0
285	Other (Describe & Itemize)	5150									0
286	Total Debt Service	5000									0
287	PROVISION FOR CONTINGENCIES (MRSS)	6000									0
288	Total Direct Disbursements/Expenditures			76,360							76,360
289	Excess (Deficiency) of Receipts/Revenues Over										(14,270)
290	Disbursements/Expenditures										
291	60 - CAPITAL PROJECTS (CP)										
292	SUPPORT SERVICES (CP)										0
293	Support Services - Business	2530									0
294	Facilities Acquisition & Construction Services	2900									0
295	Other Support Services (Describe & Itemize)	2000									0
296	Total Support Services										0
297	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										0
298	Payments to Other Govt Units (In-State)	4100									0
299	Payments to Other Govt Units (In-State)	4120									0
300	Payment for Special Education Programs	4140									0
301	Payment for CTE Programs	4190									0
302	Other Payments to In-State Governmental Units (Describe & Itemize)										0
303	Total Payments to Other Districts & Govt Units	4000									0
304	PROVISION FOR CONTINGENCIES (CP)	6000									0
305	Total Direct Disbursements/Expenditures			0							0
306	Excess (Deficiency) of Receipts/Revenues Over										0
307	Disbursements/Expenditures										0
308	70 WORKING CASH FUND (WC)										0
309											0
310	80 - TORT FUND (TF)										0
311	SUPPORT SERVICES - GENERAL ADMINISTRATION										0
312	Claims Paid from Self Insurance Fund	2361									0
313	Workers' Compensation or Workers' Occupational Disease Act Payments	2362		12,332							12,332
314	Unemployment Insurance Payments	2363									0
315	Insurance Payments (regular or self-insurance)	2364		17,439							17,439
316	Risk Management and Claims Services Payments	2365		6,100							6,100
317	Judgment and Settlements	2366									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	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
1											
2											
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	77,713	8,347							86,060
319	Reciprocal Insurance Payments	2368									0
320	Legal Service	2369			60,000						60,000
321	Property Insurance (Building & Grounds)	2371									0
322	Vehicle Insurance (Transportation)	2372									0
323	Total Support Services - General Administration	2000	77,713	20,679	83,639	0	0	0	0		181,931
324	DEBT SERVICE (TF)										
325	Debt Service - Interest on Short-Term Debt										0
326	Tax Anticipation Warrants	5110									0
327	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
328	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
329	Total Debt Service	5000									0
330	PROVISIONS FOR CONTINGENCIES (TF)	6000									0
331	Total Direct Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over		77,713	20,679	83,639	0	0	0	0		181,931
332	Disbursements/Expenditures										(6,805)
333											
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
335	SUPPORT SERVICES (FP&S)										
336	Support Services - Business	2530			92,000						92,000
337	Facilities Acquisition & Construction Services	2540									0
338	Operation & Maintenance of Plant Service	2500	0	0	92,000	0	0	0	0		92,000
339	Total Support Services - Business	2900	0	0	92,000	0	0	0	0		92,000
340	Other Support Services (Describe & Itemize)	2000	0	0	92,000	0	0	0	0		92,000
341	Total Support Services										
342	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
343	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
344	Total Payments to Other Districts & Govt Units (FPS)	4000									0
345	DEBT SERVICE (FP&S)										
346	Debt Service - Interest on Short-Term Debt										0
347	Tax Anticipation Warrants	5110									0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
349	Total Debt Service - Interest on Short-Term Debt	5100									0
350	Debt Service - Interest on Long-Term Debt	5200									0
	Debt Service - Payments of Principal on Long-Term Debt, 15 (Lease/Purchase Principal Retired)	5300									0
351	Total Debt Service	5000									0
352	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
353	Total Direct Disbursements/Expenditures		0	0	92,000	0	0	0	0		92,000
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(64,815)
355											

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

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

	A	B	C	D	E	F
1						
2	Gardner South Wilmington High School 240320730170001					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	2,332,036	178,430	260,365	27,185	2,798,016
6	Direct Expenditures	2,411,805	1,125,098	390,697		3,927,600
7	Difference	(79,769)	(946,668)	(130,332)	27,185	(1,129,584)
8	Estimated Fund Balance - June 30, 2016	1,173,692	8,212	25,549	497,500	1,704,953
9	Unbalanced budget, a deficit reduction plan must be adopted and submitted concurrently with this budget. This deficit reduction plan as adopted by the local board of education. (Tab: Deficit BudgetSum Calc 20)					
10						
11						
12	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).					
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 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
DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2015-16							
1	2	3	4	5	6	7	8
Gardner South Wilmington High School		240320730170001					
District Number							
6	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,047,300	834,880	5,881	456,476	2,344,537
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	1,469,353	178,430	65,244	27,185	1,740,212
10	FLOW THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0
11	STATE SOURCES	3000	763,057	0	195,121	0	958,178
12	FEDERAL SOURCES	4000	99,626	0	0	0	99,626
13	Total Receipts/Revenues		2,332,036	178,430	260,365	27,185	2,798,016
14	DISBURSEMENTS/EXPENDITURES	Func No.					
15	INSTRUCTION	1000	1,648,738				1,648,738
16	SUPPORT SERVICES	2000	689,494	1,101,098	390,697		2,181,289
17	COMMUNITY SERVICES	3000	0	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	73,573	24,000	0	0	97,573
19	DEBT SERVICES	5000	0	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0
21	Total Disbursements/Expenditures		2,411,805	1,125,098	390,697		3,927,600
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(79,769)	(946,668)	(130,332)	27,185	(1,129,584)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		206,161	120,000	150,000	490,000	966,161
25	OTHER USES OF FUNDS (8000)		0	0	0	476,161	476,161
26	TOTAL OTHER SOURCES/USES OF FUNDS		206,161	120,000	150,000	13,839	490,000
27	ESTIMATED ENDING FUND BALANCE		1,173,682	8,212	25,549	497,500	1,704,953

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B		H	I	J	K	L
		Gardner South Wilmington High School 240320730170001		ESTIMATED BUDGET FY2016-17				
		District Number						
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
6				1,173,692	8,212	25,549	497,500	1,704,953
7				1,469,353	178,430	65,244	27,185	1,740,212
8				0	0	0	0	0
9				763,057	0	195,121	0	958,178
10				63,993	0	0	0	63,993
11				2,296,403	178,430	260,365	27,185	2,762,383
12				1,500,000				1,500,000
13				690,647	165,098	375,000		1,230,745
14				0	0	0		0
15				73,573	11,654	0		85,227
16				0	0	0		0
17				0	0	0		0
18				2,264,220	176,752	375,000		2,815,972
19				32,183	1,678	(114,635)	27,185	(53,589)
20				0	0	0		0
21				0	0	0		0
22				0	0	100,000	490,000	590,000
23				0	0	0	100,000	100,000
24				0	0	100,000	390,000	490,000
25				1,205,875	9,890	10,914	914,685	2,141,364
26								
27								

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A	B	M	N	O	P	Q
ESTIMATED BUDGET FY2017-18						
1						
2						
3	Gardner South Wilmington High School 240320730170001					
4	District Number					
5						
6						
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	1,205,875	9,890	10,914	914,685	2,141,364
8	RECEIPTS/REVENUES					
9	LOCAL SOURCES	1,469,353	178,430	65,244	27,500	1,740,527
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	0	0	0	0	0
11	STATE SOURCES	763,057	0	195,121		958,178
12	FEDERAL SOURCES	63,993	0	0		63,993
13	Total Receipts/Revenues	2,296,403	178,430	260,365	27,500	2,762,698
14	DISBURSEMENTS/EXPENDITURES					
15	INSTRUCTION	1,500,000				1,500,000
16	SUPPORT SERVICES	690,647	165,098	360,000		1,215,745
17	COMMUNITY SERVICES	0	0	0		0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	73,573	11,654	0		85,227
19	DEBT SERVICES	0	0	0		0
20	PROVISION FOR CONTINGENCIES	0	0	0		0
21	Total Disbursements/Expenditures	2,264,220	176,752	360,000		2,800,972
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures	32,183	1,678	(99,635)	27,500	(38,274)
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)	0	0	105,000	0	105,000
25	OTHER USES OF FUNDS (8000)	0	0	0	105,000	105,000
26	TOTAL OTHER SOURCES/USES OF FUNDS	0	0	105,000	(105,000)	0
27	ESTIMATED ENDING FUND BALANCE	1,238,058	11,568	16,279	837,185	2,103,090

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	R	S	T	U	V
		ESTIMATED BUDGET FY2018-19					
1	Gardner South Wilmington High School						
2	District Number						
3	240320730170001						
4							
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,238,058	11,568	16,279	837,185	2,103,090
8	RECEIPTS/REVENUES						
9	LOCAL SOURCES		1,469,353	178,430	65,244	27,500	1,740,527
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		0	0	0	0	0
11	STATE SOURCES		763,057	0	195,121	0	958,178
12	FEDERAL SOURCES		63,993	0	0	0	63,993
13	Total Receipts/Revenues		2,296,403	178,430	260,365	27,500	2,762,698
14	DISBURSEMENTS/EXPENDITURES						
15	INSTRUCTION		1,500,000				1,500,000
16	SUPPORT SERVICES		690,647	165,098	320,000		1,175,745
17	COMMUNITY SERVICES		0	0	0		0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		73,573	11,654	0		85,227
19	DEBT SERVICES		0	0	0		0
20	PROVISION FOR CONTINGENCIES		0	0	0		0
21	Total Disbursements/Expenditures		2,264,220	176,752	320,000		2,760,972
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		32,183	1,678	(59,635)	27,500	1,726
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	90,000	60,000	0	150,000
25	OTHER USES OF FUNDS (8000)		0	0	0	60,000	60,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	90,000	60,000	(60,000)	90,000
27	ESTIMATED ENDING FUND BALANCE		1,270,241	103,246	16,644	804,685	2,194,816

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	W	X	Y	Z
			FY2015-16	FY2016-17	FY2017-18	FY2018-19
1	Gardner South Wilmington High School 240320730170007					
2	District Number					
3	Date of Adoption: 09/16/15					
4	(Enter as MM/DD/YY)					
5						
6	ESTIMATED BEGINNING FUND BALANCE		2,344,537	1,704,953	2,141,364	2,103,090
7	(must equal prior Ending Fund Balance)		1,740,212	1,740,212	1,740,527	1,740,527
8	RECEIPTS/REVENUES					
9	LOCAL SOURCES					
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		0	0	0	0
11	STATE SOURCES		958,178	958,178	958,178	958,178
12	FEDERAL SOURCES		99,626	63,993	63,993	63,993
13	Total Receipts/Revenues		2,798,016	2,762,383	2,762,698	2,762,698
14	DISBURSEMENTS/EXPENDITURES					
15	INSTRUCTION		1,648,738	1,500,000	1,500,000	1,500,000
16	SUPPORT SERVICES		2,181,289	1,230,745	1,215,745	1,175,745
17	COMMUNITY SERVICES		0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		97,573	85,227	85,227	85,227
19	DEBT SERVICES		0	0	0	0
20	PROVISION FOR CONTINGENCIES		0	0	0	0
21	Total Disbursements/Expenditures		3,927,600	2,815,972	2,800,972	2,760,972
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,129,584)	(53,589)	(38,274)	1,726
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		966,161	590,000	105,000	150,000
25	OTHER USES OF FUNDS (8000)		476,161	100,000	105,000	60,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		490,000	490,000	0	90,000
27	ESTIMATED ENDING FUND BALANCE		1,704,953	2,141,364	2,103,090	2,194,816

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

Gardner South Wilmington High School **240320730170001**

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

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

1. Background and Narrative of Budget Reductions:

We will have to work at reducing staff costs and student programming in fund 10. We will not be expending as much in upcoming budget years in fund 20 due to the completion of projects in fy16. Transportation revenues / reimbursements are not as expected from the state and transportation costs are not going down.

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

Assumed: the state will not be increasing or forwarding the formula calculated GSA revenues. Our small student population varies +/- several students a year.

- Equal Assessed Valuation and Tax Rates:

EAV in Grundy county has gone down / leveled over the past several years. We are experiencing no new property development /growth with in our district.

- Employee Salaries and Benefits:

Salary and Benefits are rising. We are entering into collective bargaining this year and it is anticipated that the union will not settle for <2% like last contract. District pays part of health insurance. Health insurance went up 60% this year.

- Short and Long Term Borrowing:

As in years past the district will have to pursue working cash bonds to keep the district budget stable.

- Educational Impact:

RIF teachers. Reduce electives. Reduce athletic contests / extra-curricular activities. Reduce supply allowances. = reduced opportunities in an already limited opportunity environment.

- Other Assumptions:

We cannot not send high cost special ed students to programs outside of the district. High cost sped transportation and tuition. We already have limited programs and staff. Little to cut.

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

The district already shares Superintendent, Social worker, band teacher, tech director, coop sports, and transportation routes with local school districts.

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 FY2016 budgeted expenditures over FY2015 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)

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2015			Budgeted Expenditures, Fiscal Year 2016		
		(10)	(20)	Total	Educational	(20)	Total
		Educational	Operations & Maintenance			Operations & Maintenance	
1. Executive Administration Services	2320	144,692		144,692	134,921		134,921
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	0		0
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		144,692	0	144,692	134,921	0	134,921
9. Estimated Percent Increase (Decrease) for FY2016 (Budgeted) over FY2015 (Actual)							-7%

School District Name: **Gardner South Wilmington High School**
 RCDT Number: **240320-730-1700-01**

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

CHECK FOR ERRORS	
<p>This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Deficit reduction plan is required.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	Budget Plan Completed
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July, 1 2015 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, 2015. (CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2016. (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	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