

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

Accounting Basis:

Cash  
 Accrual

SCHOOL DISTRICT BUDGET FORM \*  
July 1, 2014 - June 30, 2015

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:

(MM/DD/YY)

District Name:

Gardner South Wilmington High School

District RCDT No:

240320-730-1700-01

Budget of Gardner South Wilmington High School, County of Grundy,  
State of Illinois, for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015

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 17 day of September, 2014, 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, 2014 and ending June 30, 2015

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

ADOPTION OF BUDGET

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

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
<i>[Signature]</i>	
<i>[Signature]</i>	
<i>[Signature]</i>	
<i>[Signature]</i>	
<i>[Signature]</i>	
<i>[Signature]</i>	

\* 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 31, whichever comes first. Budgets are submitted to: [www.isbe.net/sfms/budget/2014/budget.htm](http://www.isbe.net/sfms/budget/2014/budget.htm). 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	
ESTIMATED BEGINNING FUND BALANCE July 1, 2014											
RECEIPTS/REVENUES											
LOCAL SOURCES	1000	974,775	552,590	317,515	66,688	63,480	0	27,745	151,155	27,745	
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
STATE SOURCES	3000	719,080	0	0	227,911	0	0	0	0	0	
FEDERAL SOURCES	4000	135,131	0	0	0	0	0	0	0	0	
Total Direct Receipts/Revenues		1,828,986	552,590	317,515	294,599	63,480	0	27,745	151,155	27,745	
Receipts/Revenues for "On Behalf" Payments	3998	1,828,986	552,590	317,515	294,599	63,480	0	27,745	151,155	27,745	
Total Receipts/Revenues		1,828,986	552,590	317,515	294,599	63,480	0	27,745	151,155	27,745	
DISBURSEMENTS/EXPENDITURES											
INSTRUCTION	1000	1,438,702				13,008					
SUPPORT SERVICES	2000	683,967	1,443,262		437,882	55,942	250,499		180,114	92,000	
COMMUNITY SERVICES	3000	200	0		0	0	0			0	
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	71,485	0	0	0	0	0		0	0	
DEBT SERVICES	6000	0	0	317,515	0	0	0		0	0	
PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
Total Direct Disbursements/Expenditures		2,194,374	1,443,262	317,515	437,882	68,950	250,499		180,114	92,000	
Disbursements/Expenditures for "On Behalf" Payments	4180	0	0	0	0	0	0		0	0	
Total Disbursements/Expenditures		2,194,374	1,443,262	317,515	437,882	68,950	250,499		180,114	92,000	
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(365,378)	(890,672)	0	(143,283)	(5,470)	(250,499)	27,745	(28,959)	(64,255)	
OTHER SOURCES/USES OF FUNDS											
OTHER SOURCES OF FUNDS (7000)											
PERMANENT TRANSFER FROM VARIOUS FUNDS											
Abolishment the Working Cash Fund	7110										
Abolishment of the Working Cash Fund	7110				350,000						
Transfer of Working Cash Fund Interest	7120										
Transfer Among Funds	7130										
Transfer of Interest	7140										
Transfer from Capital Projects Fund to O&M Fund	7150										
Transfer of Excess Fire Prev & Safety Tax & Interest	7160										
Transfer of Excess Accumulation Fire Prev & Safety Bond and Int	7170										
Proceeds to Debt Service Fund											
SALE OF BONDS (7200)											
Principal on Bonds Sold	7210										
Premium on Bonds Sold	7220										
Accrued Interest on Bonds Sold	7230										
Sale or Compensation for Fixed Assets	7300										
Transfer to Debt Service to Pay Principal on Capital Leases	7400										
Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500										
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600										
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700										
Transfer to Capital Projects Fund	7800										
ISBE Loan Proceeds	7900										
Other Sources Not Classified Elsewhere	7990										
Total Other Sources of Funds		0	0	0	350,000	0	0	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 for EstRev 5-10 and EstExp 11-17 tabs											
2	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (6100)											
50	Abolishment or Abatement of the Working Cash Fund 16	8110							350,000			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond	8170										
57	Taxes Pledged to Debt Service Fund	8410										
58	Taxes Pledged to Pay Principal on Capital Leases	8420										
59	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8430										
60	Other Revenues Pledged to Pay Principal on Capital Leases	8440										
61	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8510										
62	Taxes Pledged to Pay Interest on Capital Leases	8520										
63	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8530										
64	Other Revenues Pledged to Pay Interest on Capital Leases	8540										
65	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8610										
66	Taxes Pledged to Pay Principal on Revenue Bonds	8620										
67	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8630										
68	Other Revenues Pledged to Pay Principal on Revenue Bonds	8640										
69	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8710										
70	Taxes Pledged to Pay Interest on Revenue Bonds	8720										
71	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8730										
72	Other Revenues Pledged to Pay Interest on Revenue Bonds	8740										
73	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8810										
74	Taxes Transferred to Pay for Capital Projects	8820										
75	Grants/Reimbursements Pledged to Pay for Capital Projects	8830										
76	Other Revenues Pledged to Pay for Capital Projects	8840										
77	Fund Balance Transfers Pledged to Pay for Capital Projects	8910										
78	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8960										
79	Other Uses Not Classified Elsewhere		0	0	0	0	0	0	350,000	0	0	0
80	Total Other Sources/Uses of Fund		0	0	0	0	0	0	(350,000)	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2015		1,126,896	6,065	10,504	206,717	96,671	58	448,395	10,210	2,416	

SUMMARY OF EXPENDITURES (by Major Object)												
	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	Total By Object
85	Object Name											
86	Salaries	100	1,208,709	154,868		15,000		0		0	0	1,378,375
87	Employee Benefits	200	246,083	10,583		1,500	68,950	0		0	0	327,116
88	Purchased Services	300	443,190	55,513		421,362		250,499		180,114	92,000	1,442,698
89	Supplies & Materials	400	214,807	92,900		0		0		0	0	297,307
90	Capital Outlay	500	400	1,140,000		0	0	0		0	0	1,140,400
91	Other Objects	600	81,185	0	317,515	0	0	0		0	0	398,700
92	Non-Capitalized Equipment	700	0	0	0	0	0	0		0	0	0
93	Termination Benefits	800	0	0	0	0	0	0		0	0	0
94	Total Expenditures		2,194,374	1,443,262	317,515	437,882	68,950	250,499		180,114	92,000	4,984,566

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
2	BEGINNING CASH BALANCE ON HAND July 1, 2014		1,492,274	896,737	10,604	0	102,141	250,577	771,650	39,169	66,671
3	Total Direct Receipts & Other Sources		1,828,996	552,590	317,515	644,599	63,480	0	27,745	151,155	27,745
4	OTHER RECEIPTS										
5	Interfund Loans Payable (Loans from Other Funds)	411									
6	Interfund Loans Receivable (Repayment of Loans)	141									
7	Notes and Warrants Payable	433									
8	Other Current Assets	199									
9	Total Other Receipts		0	0	0	0	0	0	0	0	0
10	Total Direct Receipts, Other Sources, & Other Receipts		1,828,996	552,590	317,515	644,599	63,480	0	27,745	151,155	27,745
11	Total Amount Available		3,321,270	1,449,327	328,119	644,599	163,621	250,577	799,395	300,324	94,416
12	Total Direct Disbursements & Other Uses		2,194,374	1,443,262	317,515	437,882	63,950	250,499	350,000	180,114	92,000
13	OTHER DISBURSEMENTS										
14	Interfund Loans Receivable (Loans to Other Funds)	141									
15	Interfund Loans Payable (Repayment of Loans)	411									
16	Notes and Warrants Payable	433									
17	Other Current Liabilities	499									
18	Total Other Disbursements		0	0	0	0	0	0	0	0	0
19	Total Direct Disbursements, Other Uses, & Other Disbursements		2,194,374	1,443,262	317,515	437,882	63,950	250,499	350,000	180,114	92,000
20	ENDING CASH BALANCE ON HAND June 30, 2015		1,126,896	6,065	10,604	206,717	96,671	78	449,395	10,210	2,416

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
2	RECEIPTS/REVENUES FROM LOCAL SOURCES										
3	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
4	Designated Purposes Levy 11		676,982	138,725	317,515	66,588	63,480	0	27,745	151,155	27,745
5	Leasing Purposes Levy 12	1130		27,745							
6	Special Education Purposes Levy 13	1140	11,098								
7	FICA and Medicare Only Levies 14	1150									
8	Area Vocational Construction Purposes Levy 15	1160									
9	Summer School Purposes Levy 16	1170									
10	Other Tax Levies (Descriptive & Itemize) 17	1180	688,080	166,470	317,515	66,588	63,480	0	27,745	151,155	27,745
11	Total Ad Valorem Taxes Levied by District										
12	PAYMENTS IN LIEU OF TAXES										
13	Mobile-home Privilege Tax 18	1210									
14	Payments from Local Housing Authority 19	1220									
15	Corporate Personal Property Replacement Taxes 20	1230	66,228								
16	Other Payments in Lieu of Taxes (Descriptive & Itemize) 21	1290	66,228	0	0	0	0	0	0	0	0
17	Total Payments in Lieu of Taxes										
18	TUITION										
19	Regular Tuition from Pupils or Parents (In State) 22	1311									
20	Regular Tuition from Other Districts (In State) 23	1312									
21	Regular Tuition from Other Sources (In State) 24	1313									
22	Regular Tuition from Other Sources (Out of State) 25	1314									
23	Regular Tuition from Other Sources (Out of State) 26	1321									
24	Summer School Tuition from Other Districts (In State) 27	1322									
25	Summer School Tuition from Other Districts (In State) 28	1323									
26	Summer School Tuition from Other Sources (In State) 29	1324									
27	Summer School Tuition from Other Sources (Out of State) 30	1331									
28	CTE Tuition from Pupils or Parents (In State) 31	1332									
29	CTE Tuition from Other Districts (In State) 32	1333									
30	CTE Tuition from Other Sources (In State) 33	1334									
31	CTE Tuition from Other Sources (Out of State) 34	1341									
32	Special Education Tuition from Pupils or Parents (In State) 35	1342	9,000								
33	Special Education Tuition from Other Districts (In State) 36	1343									
34	Special Education Tuition from Other Sources (In State) 37	1344									
35	Special Education Tuition from Other Sources (Out of State) 38	1351									
36	Adult Tuition from Pupils or Parents (In State) 39	1352									
37	Adult Tuition from Other Districts (In State) 40	1353									
38	Adult Tuition from Other Sources (In State) 41	1384									
39	Adult Tuition from Other Sources (Out of State) 42										
40	Total Tuition		9,000								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State) 43	1411				100					
43	Regular Transportation Fees from Other Districts (In State) 44	1412									
44	Regular Transportation Fees from Other Sources (In State) 45	1413									
45	Regular Transportation Fees from Other Sources (Out of State) 46	1415									
46	Regular Transportation Fees from Other Sources (Out of State) 47	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State) 48	1421									
48	Summer School Transportation Fees from Other Districts (In State) 49	1422									
49	Summer School Transportation Fees from Other Sources (In State) 50	1423									
50	Summer School Transportation Fees from Other Sources (Out of State) 51	1424									
51	CTE Transportation Fees from Pupils or Parents (In State) 52	1431									
52	CTE Transportation Fees from Other Districts (In State) 53	1432									
53	CTE Transportation Fees from Other Sources (In State) 54	1433									
54	CTE Transportation Fees from Other Sources (Out of State) 55	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

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)
2	Special Education Transportation Fees from Other Districts (In State)	1442									
56	Special Education Transportation Fees from Other Districts (In State)	1443									
57	Special Education Transportation Fees from Other Sources (In State)	1444									
58	Special Education Transportation Fees from Other Sources (Out of State)										
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				100					
63	Total Transportation Fees					100					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	5,500								
66	Gain or Loss on Sale of Investments	1520	5,500								
67	Total Earnings on Investments		11,000								
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	7,000								
70	Sales to Pupils - Breakfast	1612	550								
71	Sales to Pupils - A la Carte	1613	35,000								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	250								
74	Other Food Service (Describe & Itemize)	1690	4,000								
75	Total Food Service		46,800								
76	<b>DISTRICT SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	15,000								
78	Admissions - Other	1719									
79	Fees	1720	19,800								
80	Book Store Sales	1730	0								
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0								
82	Total District/School Activity Income		34,800								
83	<b>TEXTBOOK INCOME</b>										
84	Rentals - Regular Textbooks	1811	9,500								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819	5,000								
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	14,500								
93	Total Textbooks		24,000								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>			306,120							
95	Rentals	1910		306,120							
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940	86,367								
99	Refund of Prior Years' Expenditures	1950	12,000								
100	Payments of Surplus Monies from TIF Districts	1960									
101	Drivers' Education Fees	1970	4,500								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupancy Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	7,000								
108	Total Other Revenue from Local Sources		109,867	386,120	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	974,775	552,590	317,515	66,686	63,460	0	27,745	151,155	27,745

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											
	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>										
110	Flow-Through Revenue from State Sources	2100									
111	Flow-Through Revenue from Federal Sources	2200									
112	Flow-Through Revenue from Other Sources	2300									
113	Other Flow-Through Revenue (Describe & Itemize)										
	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0	0	0	0	0	0	0	0
114	One District to Another District										
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID</b>										
117	General State Aid (Section 18-8.05)	3001	510,000								
118	General State Aid Hold Harmless/Supplemental	3002	0								
119	Reorganization Incentives (Accounts 3005-3021)	3005	0								
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099	510,000	0	0	0	0	0	0	0	0
121	Total Unrestricted Grants-In-Aid		510,000	0	0	0	0	0	0	0	0
122	<b>RESTRICTED GRANTS-IN-AID</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	111,498								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	25,132								
126	Special Education - Personnel	3110	52,377								
127	Special Education - Orphanage - Individual	3120	0								
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145	3,000								
130	Special Education - Other (Describe & Itemize)	3199	193,007	0	0	0	0	0	0	0	0
131	Total Special Education		193,007	0	0	0	0	0	0	0	0
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200	5,935								
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organization	3270									
139	CTE - Other (Describe & Itemize)	3299	5,935	0	0	0	0	0	0	0	0
140	Total Career and Technical Education		5,935	0	0	0	0	0	0	0	0
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Education - Downstate - YPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		0								
145	State Free Lunch & Breakfast	3360	350								
146	School Breakfast Initiatives	3365									
147	Driver Education	3370	9,798								
148	Adult Education (from C.C.S)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular and Vocational	3500				66,472					
152	Transportation - Special Education	3510				161,439					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0	0	227,911	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Talent Alternative/Operational 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									

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	Chicago General Education Block Grant	3786									
163	Chicago Educational Services Block Grant	3787									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3815									
166	State Charter Schools	3825									
167	Extended Learning Opportunities - Summer Bridges	3920									
168	Infrastructure Improvements - Planning/Construction	3925									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	209,090	0	0	227,911	0	0	0	0	0
171	Total Restricted Grants-In-Aid	3000	719,090	0	0	227,911	0	0	0	0	0
172	Total Receipts/Revenues from State Sources										
173	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
174	Federal Impact Aid	4001									
175	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009		0	0	0	0	0	0	0	0
176	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt			0	0	0	0	0	0	0	0
177	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
178	Head Start	4045									
179	Construction (Impact Aid)	4050									
180	MAGNET	4060									
181	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090	58,711								0
182	Total Restricted Grants-In-Aid Received Directly from Federal Govt		58,711	0	0	0	0	0	0	0	0
183	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
184	TITLE VI										
185	Title VI - Innovation and Flexibility Formula	4100									
186	Title VI - SEA Projects	4105									
187	Title VI - Rural Education Initiative (REI)	4107									
188	Title VI - Other (Describe & Itemize)	4199									
189	Total Title VI		0								
190	FOOD SERVICE										
191	Breakfast Start-Up Expansion	4200									
192	National School Lunch Program	4210	18,142								
193	Special Milk Program	4215	4,000								
194	School Breakfast Program	4220									
195	Summer Food Service - Afterschool Program	4225									
196	Child and Adult Care Food Program	4226									
197	Fresh Fruit and Vegetables	4240									
198	Food Service - Other (Describe & Itemize)	4299	22,142								
199	Total Food Service		44,284								
200	TITLE I										
201	Title I - Low Income	4300	45,566								
202	Title I - Low Income - Negligible, Private	4305									
203	Title I - Comprehensive School Reform	4332									
204	Title I - Reading First	4334									
205	Title I - Even Start	4335									
206	Title I - Reading First SEA Funds	4337									
207	Title I - Migrant Education	4340									
208	Title I - Other (Describe & Itemize)	4399	45,566								
209	Total Title I		91,132								
210											
211											



	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)
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				0					
216	Total Title IV		0	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	4620									
221	Federal Special Education - IDEA Room & Board	4625									
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & itemize)	4699				0					
224	Total Federal Special Education		0	0	0	0					
225	CTE - PERKINS										
226	CTE - Perkins Title III Tech Prep	4770									
227	CTE - Other (Describe & itemize)	4799				0					
228	Total CTE - Perkins			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 10003g)	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 - VI	4876									
255	Other ARRA Funds - VII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - En Job Fund Program	4880				0					
259	Total Stimulus Programs		0	0	0	0					
260	Race to the Top Program	4901									
261	Advanced Placement Fee/International Baccalaureate	4904									
262	Title III - Immigrant Education Program (IEP)	4905									
263	Title III - Language Inst Program - Limited English (LIFE/LEP)	4909									
264	Learn & Serve America	4910									
265	McKinney Education for Homeless Children	4920									
266	Title II - Eisenhower - Professional Development Formula	4930									
267	Title II - Teacher Quality	4932		7,712							

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	Federal Charter Schools	4950									
268	Medicaid Matching Funds - Administrative Outreach	4991									
269	Medicaid Matching Funds - Fee-For-Service Program	4992									
270	Other Restricted Grants Received from Federal Government through State	4998									
271	(Describe & Itemize)										
272	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		78,420	0	0	0	0	0	0	0	0
273	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	135,131	0	0	0	0	0	0	151,155	27,745
274	TOTAL DIRECT RECEIPTS/REVENUES		1,828,996	552,690	317,515	294,599	63,480	0	27,745	151,155	27,745

ESTIMATED DISBURSEMENT EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
1											
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	541,442	121,042	4,800	36,500					703,784
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	81,643	14,163	380,003	1,200					477,009
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	8,908	1,454	7,400	31,803					49,565
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	32,642	7,996	3,118	3,793	400				47,909
14	Interscholastic Programs	1500	52,000	6,487	12,500	15,000		7,500			93,487
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	54,118	10,780	0	2,050					66,948
18	Bilingual Programs	1800									0
19	Tuent 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	Tuent Alternative/Optional Programs Private Tuition	1922									0
33	Total Instruction	1000	770,753	161,882	407,821	90,346	400	7,500			1,438,702
34	SUPPORT SERVICES (ED)										
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110	50,096	10,178	0	150					60,424
37	Guidance Services	2120	87,654	15,554	600	3,500					107,308
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	18,753	2,278	600	3,650	0				21,031
42	Total Support Services - Pupil	2100	156,503	28,010	600	3,650					188,763
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210	500	43	7,269	58,811					66,523
45	Educational Media Services	2220	18,036	1,775	100	3,300					23,211
46	Assessment & Testing	2230									0
47	Total Support Services - Instructional Staff	2200	18,536	1,818	7,369	62,111					89,834
48	Support Services - General Administration										
49	Board of Education Services	2310	1,800		13,800	2,000					17,600
50	Executive Administration Services	2320	97,260	33,195	1,300			1,200			132,955
51	Special Area Administration Services	2330									0
52	Tort Immunity Services	2360									0
53	Total Support Services - General Administration	2300	99,060	33,195	15,100	2,000		1,200			150,555
54	Support Services - School Administration										
55	Office of the Principal Services	2410	97,359	13,772	1,500	500			1,000		114,131
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	97,359	13,772	1,500	500		1,000			114,131

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
1											
2											
58	Support Services - Business										0
59	Direction of Business Support Services	2510									0
60	Fiscal Services	2520	30,700	3,928	8,300	1,000					43,928
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550									0
63	Food Services	2560	35,798	3,478	2,500	55,000					96,776
64	Internal Services	2570									0
65	Total Support Services - Business	2500	66,498	7,406	10,800	56,000	0	0	0	0	140,704
56	Support Services - Central										0
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630									0
70	Staff Services	2640									0
71	Data Processing Services	2650									0
72	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
73	Other Support Services (Describe & Itemize)	2600									0
74	Total Support Services	2000	437,956	84,201	35,369	124,261	0	2,200	0	0	683,887
75	COMMUNITY SERVICES (ED)	3000									200
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
77	Payments to Other Govt Units (In-State)										0
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120									0
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									71,485
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
84	Total Payments to Districts and Other Govt Units (In-State)	4100			0			71,485			71,485
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220									0
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
100	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
101	Payments to Other District & Govt Units (Out of State)	4400									0
102	Total Payments to Other District & Govt Units	4000						71,485			71,485
103	DEBT SERVICE (ED)										
104	Debt Service - Interest on Short-Term Debt										0
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
110	Total Debt Service - Interest on Short-Term Debt	5100						0			0

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										
111	5200									0
112	5000									0
113	6000									0
114		1,208,709	246,083	443,190	214,807	400	81,185	0	0	2,194,374
115										(365,378)
116										
117										
118										
119	2190									0
120										
121										
122	2510									0
123	2530									0
124	2540	154,666	10,583	55,513	82,500	1,140,000				1,443,262
125	2550									0
126	2560									0
127	2500	154,666	10,583	55,513	82,500	1,140,000				1,443,262
128	2900									0
129	2000	154,666	10,583	55,513	82,500	1,140,000				1,443,262
130	3000									0
131										
132										
133	5120									0
134	4140									0
135	4190									0
136	4100									0
137	4400									0
138	4000									0
139										
140										
141	5110									0
142	5120									0
143	5130									0
144	5140									0
145	5150									0
146	5100									0
147	5200									0
148	5000									0
149	6000									0
150		154,666	10,583	55,513	82,500	1,140,000				1,443,262
151										(890,672)
152										
153	4000									0
154										
155										
156	5110									0
157	5120									0
158	5130									0
159	5140									0
160	5150									0
161	5100									0
162	5100									0



ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
1											
2											
216	CTE Programs	1400		519							519
217	Interscholastic Programs	1500		1,500							1,500
218	Summer School Programs	1600									0
219	Gifted Programs	1650		831							831
220	Driver's Education Programs	1800									0
221	Bilingual Programs	1900									0
222	Traffic Alternative & Optional Programs	1000		13,008							13,008
223	Total Instruction										
224	<b>SUPPORT SERVICES (MR/SS)</b>										
225	Support Services - Pupil			755							755
226	Attendance & Social Work Services	2110		3,998							3,998
227	Guidance Services	2120									0
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		5,503							5,503
233	Support Services - Instructional Staff			60							60
234	Improvement of Instruction Services	2210		3,746							3,746
235	Educational Media Services	2220									0
236	Assessment & Testing	2230		3,806							3,806
237	Total Support Services - Instructional Staff										
238	Support Services - General Administration			311							311
239	Board of Education Services	2310		1,367							1,367
240	Executive Administration Services	2320									0
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		1,612							1,612
249	Reciprocal Insurance Payments	2368									0
250	Legal Service	2369		3,290							3,290
251	Total Support Services - General Administration	2300									
252	Support Services - School Administration			5,043							5,043
253	Office of the Principal Services	2410									0
254	Other Support Services - School Administration (Describe & Itemize)	2490		5,043							5,043
255	Total Support Services - School Administration	2400									
256	Support Services - Business			5,669							5,669
257	Direction of Business Support Services	2510									0
258	Fiscal Services	2520									0
259	Facilities Acquisition & Construction Services	2530		25,431							25,431
260	Operation & Maintenance of Plant Service	2540		906							906
261	Pupil Transportation Services	2550		6,294							6,294
262	Food Services	2560									0
263	Internal Services	2570									0
264	Total Support Services - Business	2500		36,300							36,300

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									0
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	2650								0
271	Total Support Services - Central	2600	0							0
272	Other Support Services (Describe & Itemize)	2900	55,942							55,942
273	Total Support Services	2000								0
274	COMMUNITY SERVICES (MR/SS)	3000								
275	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)									
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 (MR/SS)									
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 (MR/SS)	6000								0
288	Total Direct Disbursements/Expenditures		66,950							66,950
289	Excess (Deficiency) of Receipts/Revenues Over									(5,470)
290	Disbursements/Expenditures									
291	60 - CAPITAL PROJECTS (CP)									
292	SUPPORT SERVICES (CP)									
293	Support Services - Business			250,499						250,499
294	Facilities Acquisition & Construction Services	2530								0
295	Other Support Services (Describe & Itemize)	2900		250,499						250,499
296	Total Support Services	2000	0	250,499	0					250,499
297	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)									
298	Payments to Other Govt Units (In-State)									0
299	Payments to Other Govt Units (In-State)	4100								0
300	Payment for Special Education Programs	4120								0
301	Payment for CTE Programs	4140								0
302	Other Payments to In-State Governmental Units	4190								0
303	Total Payments to Other Districts & Govt Units	4000								0
304	PROVISION FOR CONTINGENCIES (CP)	6000								0
305	Total Direct Disbursements/Expenditures		0	250,499	0					250,499
306	Excess (Deficiency) of Receipts/Revenues Over									(250,499)
307	Disbursements/Expenditures									
308	70 WORKING CASH FUND (WC)									
309										
310	80 - TORT FUND (TF)									
311	SUPPORT SERVICES - GENERAL ADMINISTRATION									0
312	Claims Paid from Self Insurance Fund	2361								0
313	Workers' Compensation or Workers' Occupational Disease Act	2362		11,237						11,237
314	Payments	2363								0
315	Unemployment Insurance Payments	2364		17,597						17,597
316	Insurance Payments (regular or self-insurance)	2365		6,100						6,100
317	Risk Management and Claims Services Payments	2366								0
317	Judgment and Settlements	2366								0



ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
1											
2											
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367			82,180						82,180
319	Reciprocal Insurance Payments	2368			63,000						63,000
320	Legal Service	2369									0
321	Property Insurance (Building & Grounds)	2371									0
322	Vehicle Insurance (Transportation)	2372									0
323	Total Support Services - General Administration	2000	0	0	180,114	0	0	0	0	0	180,114
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	6000									0
330	PROVISIONS FOR CONTINGENCIES (TF)	6000									0
331	Total Direct Disbursements/Expenditures		0	0	180,114	0	0	0	0	0	180,114
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(28,959)
333											
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
335	SUPPORT SERVICES (FP&S)										
336	Support Services - Business										92,000
337	Facilities Acquisition & Construction Services	2530			92,000						0
338	Operation & Maintenance of Plant Service	2540									0
339	Total Support Services - Business	2500	0	0	92,000	0	0	0	0	0	92,000
340	Other Support Services (Describe & Itemize)	2900									0
341	Total Support Services	2000	0	0	92,000	0	0	0	0	0	92,000
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 (FP&S)	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	5300									0
351	(Lease/Purchase Principal Retired)										0
352	Total Debt Service	5000									0
353	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
354	Total Direct Disbursements/Expenditures		0	0	92,000	0	0	0	0	0	92,000
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(64,255)

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

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

	A	B	C	D	E	F
1						
2	Gardner South Wilmington High School 240320730170001					
3	<b>DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only</b>					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5		1,828,996	552,590	294,599	27,745	2,703,930
6		2,194,374	1,443,262	437,882		4,075,518
7		(365,378)	(890,672)	(143,283)	27,745	(1,371,588)
8		1,126,896	6,065	206,717	449,395	1,789,073
9	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)					
10						
11						
12	A deficit reduction plan is required if the local board of education adopts (or amends) the 2014-15 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 2013-2014 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 FY2014-15				
1	2	3	4	5	6	7	8
		District Number					
	Gardner South Wilmington High School	240320730170001					
6	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,492,274	896,737	0	771,650	3,160,661
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	974,775	552,590	66,688	27,745	1,621,798
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0
11	STATE SOURCES	3000	719,090	0	227,911	0	947,001
12	FEDERAL SOURCES	4000	135,131	0	0	0	135,131
13	Total Receipts/Revenues		1,828,996	552,590	294,599	27,745	2,703,930
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	1,438,702				1,438,702
16	SUPPORT SERVICES	2000	683,987	1,443,262	437,882		2,565,131
17	COMMUNITY SERVICES	3000	200	0	0	0	200
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	71,485	0	0	0	71,485
19	DEBT SERVICES	5000	0	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0
21	Total Disbursements/Expenditures		2,194,374	1,443,262	437,882		4,075,518
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(365,378)	(890,672)	(143,283)	27,745	(1,371,588)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	350,000	0	350,000
25	OTHER USES OF FUNDS (8000)		0	0	0	350,000	350,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	350,000	(350,000)	0
27	ESTIMATED ENDING FUND BALANCE		1,126,996	6,065	206,717	449,395	1,789,073

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

A		B	H	I	J	K	L
			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
<b>ESTIMATED BUDGET FY2015-16</b>							
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)		1,126,896	6,065	206,717	449,395	1,789,073
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	974,775	552,590	66,688	27,745	1,621,798
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0
11	STATE SOURCES	3000	719,090	0	227,911	0	947,001
12	FEDERAL SOURCES	4000	135,131	0	0	0	135,131
13	Total Receipts/Revenues		1,828,996	552,590	294,599	27,745	2,703,930
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	1,388,702				1,388,702
16	SUPPORT SERVICES	2000	683,987	443,262	437,882		1,565,131
17	COMMUNITY SERVICES	3000	200	0	0		200
18	PAYMENTS TO OTHER DISTRICTS & GOV'T. UNITS	4000	71,485	0	0		71,485
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		2,144,374	443,262	437,882		3,025,518
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(315,378)	109,328	(143,283)	27,745	(321,588)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		100,000	0	0	(100,000)	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		100,000	0	0	(100,000)	0
27	ESTIMATED ENDING FUND BALANCE		911,518	115,393	63,434	377,140	1,467,485

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1							
2							
3		Gardner South Wilmington High School					
4		District Number					
5							
6							
7		ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	911,518	115,393	63,434	377,140	1,467,485
8		RECEIPTS/REVENUES					
9		LOCAL SOURCES	974,775	552,590	66,688	27,745	1,621,798
10		FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	0	0	0	0	0
11		STATE SOURCES	719,090	0	227,911	0	947,001
12		FEDERAL SOURCES	135,131	0	0	0	135,131
13		Total Receipts/Revenues	1,828,996	552,590	294,599	27,745	2,703,930
14		DISBURSEMENTS/EXPENDITURES					
15		INSTRUCTION	1,388,702				1,388,702
16		SUPPORT SERVICES	683,987	443,262	437,882		1,565,131
17		COMMUNITY SERVICES	200	0	0		200
18		PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	71,485	0	0		71,485
19		DEBT SERVICES	0	0	0		0
20		PROVISION FOR CONTINGENCIES	0	0	0		0
21		Total Disbursements/Expenditures	2,144,374	443,262	437,882		3,025,518
22		Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures	(315,378)	109,328	(143,283)	27,745	(321,588)
23		OTHER SOURCES/USES OF FUNDS					
24		OTHER SOURCES OF FUNDS (7000)	100,000	0	80,000	(180,000)	0
25		OTHER USES OF FUNDS (8000)	0	0	0	0	0
26		TOTAL OTHER SOURCES/USES OF FUNDS	100,000	0	80,000	(180,000)	0
27		ESTIMATED ENDING FUND BALANCE	696,140	224,721	151	224,885	1,145,897

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

A		B	R	S	T	U	V
			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
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)		696,140	224,721	151	224,885	1,145,897
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	974,775	552,590	66,688	27,745	1,621,798
10	FLOW THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0
11	STATE SOURCES	3000	719,090	0	227,911	0	947,001
12	FEDERAL SOURCES	4000	135,131	0	0	0	135,131
13	Total Receipts/Revenues		1,828,996	552,590	294,599	27,745	2,703,930
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	1,388,702				1,388,702
16	SUPPORT SERVICES	2000	633,987	443,262	437,882		1,515,131
17	COMMUNITY SERVICES	3000	200	0	0		200
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	71,485	0	0		71,485
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		2,094,374	443,262	437,882		2,975,518
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(265,378)	109,328	(143,283)	27,745	(271,588)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		100,000	0	145,000	(245,000)	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		100,000	0	145,000	(245,000)	0
27	ESTIMATED ENDING FUND BALANCE		530,762	334,049	1,868	7,630	874,309

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1						
2						
3	Gardner South Wilmington High School	240320730170001				
4	District Number					
5					09/17/14	
					(Enter as MM/DD/YY)	
6			FY2014-15	FY2015-16	FY2016-17	FY2017-18
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,160,661	1,789,073	1,467,485	1,145,897
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	1,621,798	1,621,798	1,621,798	1,621,798
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	947,001	947,001	947,001	947,001
12	FEDERAL SOURCES	4000	135,131	135,131	135,131	135,131
13	Total Receipts/Revenues		2,703,930	2,703,930	2,703,930	2,703,930
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	1,438,702	1,388,702	1,388,702	1,388,702
16	SUPPORT SERVICES	2000	2,565,131	1,565,131	1,565,131	1,515,131
17	COMMUNITY SERVICES	3000	200	200	200	200
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	71,485	71,485	71,485	71,485
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		4,075,518	3,025,518	3,025,518	2,975,518
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,371,588)	(321,588)	(321,588)	(271,588)
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		350,000	0	0	0
25	OTHER USES OF FUNDS (8000)		350,000	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		1,789,073	1,467,485	1,145,897	874,309



**Deficit Reduction Plan-Background/Assumptions**  
**Fiscal Year 2015 through Fiscal Year 2018**

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**Gardner South Wilmington High School**

**240320730170001**

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

[www.isbe.net/sfms/budget/2014/budget.htm](http://www.isbe.net/sfms/budget/2014/budget.htm)

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

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

Ed Fund: We should be graduating several high cost special ed students. Transport fund: We should be graduating several high cost s

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

Assumed that GSA will not be fully funded and somewhat level

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

For the purpose of this plan it is assumed that the EAV will stay level

**- Employee Salaries and Benefits:**

Somewhat level. As salaries increase services and materials may have to be cut.

**- Short and Long Term Borrowing:**

Use of current working cash bonds to maintain fund balances. Potential to get a working cash bond in the later years of this plan.

**- Educational Impact:**

As the cost of items / salaries increase services and educational materials will have to be cut. Already reduced art position and math pc

**- Other Assumptions:**

The state will continue to underfund GSA and Transportation.

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

1

## 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 FY2015 budgeted expenditures over FY2014 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

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

Limitation of Administrative Costs

### ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

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

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2014		Budgeted Expenditures, Fiscal Year 2015		Total
		(10) Educational	(20) Operations & Maintenance	(10) Educational	(20) Operations & Maintenance	
1. Executive Administration Services	2320	126,934		132,955		132,955
2. Special Area Administration Services	2330			0		0
3. Other Support Services - School Administration	2490			0		0
4. Direction of Business Support Services	2510			0	0	0
5. Internal Services	2570			0	0	0
6. Direction of Central Support Services	2610			0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0		0
8. Totals		126,934	0	132,955	0	132,955
9. Estimated Percent Increase (Decrease) for FY2015 (Budgeted) over FY2014 (Actual)						5%



## Reference Description

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

**CHECK FOR ERRORS**

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
<b>Is Deficit Reduction Plan Required?</b>	Deficit reduction plan is required.
<b>If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?</b>	
<b>1. Cover Page - CASH or ACCRUAL</b>	
Check one type of Accounting Basis used on the Cover sheet.	CASH
<b>2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).</b>	
Estimated Beginning Fund Balance July 1 2014 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
<b>3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2014, (CashSum 4; All Funds), cannot be negative.</b>	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
<b>4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2015, (Page CashSum 4 - All Funds), cannot be negative.</b>	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
<b>5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).</b>	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

*End of Balancing*