

[See page 29 for references]		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
ESTIMATED BEGINNING FUND BALANCE July 1, 2009 ¹		909,989	536,865	82,487	29,134	179,132	553,539	582,619	(15,486)	327,876
RECEIPTS/REVENUES										
LOCAL SOURCES	1000	2,911,389	873,955	784,271	191,395	166,840	2,580	81,569	111,014	80,019
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	750,191	0	0	219,411	0	0	0	0	0
FEDERAL SOURCES	4000	582,011	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		4,243,591	873,955	784,271	410,806	166,840	2,580	81,569	111,014	80,019
Receipts/Revenues for "On Behalf" Payments ²	3998									
Total Receipts/Revenues		4,243,591	873,955	784,271	410,806	166,840	2,580	81,569	111,014	80,019
DISBURSEMENTS/EXPENDITURES										
INSTRUCTION	1000	3,145,416				56,260				
SUPPORT SERVICES	2000	1,311,617	605,022		390,253	87,965	915,000		141,100	50,000
COMMUNITY SERVICES	3000	40,000	0		0	0				
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	212,000	0	0	0	0	0			0
DEBT SERVICES	5000	0	0	786,488	0	0			0	0
PROVISION FOR CONTINGENCIES	6000	5,000	5,000	0	5,000	0	0		0	0
Total Direct Disbursements/Expenditures		4,714,033	610,022	786,488	395,253	144,225	915,000		141,100	50,000
Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0
Total Disbursements/Expenditures		4,714,033	610,022	786,488	395,253	144,225	915,000		141,100	50,000
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(470,442)	263,933	(2,217)	15,553	22,615	(912,420)	81,569	(30,086)	30,019
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment or Abatement of the Working Cash Fund	7110									
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Projects Fund to O&M Fund	7150									
Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160									
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ³ Proceeds to Debt Service Fund	7170									
SALE OF BONDS (7200)										
Principal on Bonds Sold ⁴	7210						3,000,000			
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets ⁵	7300									
Transfer to Debt Service to Pay Principal on Capital Leases	7400									
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	0	0	3,000,000	0	0	0
OTHER USES OF FUNDS (8000)										
TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund	8110							0		
Transfer of Working Cash Fund Interest	8120							0		
Transfer Among Funds	8130									
Transfer of Interest ⁶	8140									
Transfer from Capital Projects Fund to O&M Fund	8150						0			
Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160									0
Transfer of Excess Accumulated Fire Prev & Safety Bond ³ and Int Proceeds to Debt Service Fund	8170									0
Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400									
Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500									
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600									
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700									
Transfer to Capital Projects Fund	8800									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990									
Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
Total Other Sources/Uses of Fund		0	0	0	0	0	3,000,000	0	0	0
ESTIMATED ENDING FUND BALANCE June 30, 2010		439,547	800,798	80,270	44,687	201,747	2,641,119	664,188	(45,572)	357,895

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
Object Name											
Salaries	100	2,938,500	260,000		10,804		0		0	0	3,209,304
Employee Benefits	200	684,358	38,115		2,449	144,225	0		0	0	869,147
Purchased Services	300	379,025	76,407	0	376,000		25,000		139,100	0	995,532
Supplies & Materials	400	264,750	204,500		1,000		0		0	0	470,250
Capital Outlay	500	9,000	13,000		0		890,000		2,000	50,000	964,000
Other Objects	600	199,100	5,000	786,488	5,000	0	0		0	0	995,588
Non-Capitalized Equipment	700	239,300	13,000		0		0		0	0	252,300
Termination Benefits	800	0	0		0		0		0	0	0
Total Expenditures		4,714,033	610,022	786,488	395,253	144,225	915,000		141,100	50,000	7,756,121

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
BEGINNING CASH BALANCE ON HAND July 1, 2009 ⁷		910,036	536,865	82,487	29,134	179,132	553,539	532,619	34,514	327,876
Total Direct Receipts & Other Sources ⁸		4,243,591	873,955	784,271	410,806	166,840	3,002,580	81,569	111,014	80,019
OTHER RECEIPTS										
Interfund Loans Payable (Loans from Other Funds)	411								50,000	
Interfund Loans Receivable (Repayment of Loans)	141							50,000		
Notes and Warrants Payable	433									
Other Current Assets	199									
Total Other Receipts		0	0	0	0	0	0	50,000	50,000	0
Total Direct Receipts, Other Sources, & Other Receipts		4,243,591	873,955	784,271	410,806	166,840	3,002,580	131,569	161,014	80,019
Total Amount Available		5,153,627	1,410,820	866,758	439,940	345,972	3,556,119	664,188	195,528	407,895
Total Direct Disbursements & Other Uses ⁹		4,714,033	610,022	786,488	395,253	144,225	915,000	0	141,100	50,000
OTHER DISBURSEMENTS										
Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141							50,000		
Interfund Loans Payable (Repayment of Loans)	411								50,000	
Notes and Warrants Payable	433									
Other Current Liabilities	499									
Total Other Disbursements		0	0	0	0	0	0	50,000	50,000	0
Total Direct Disbursements, Other Uses, & Other Disbursements		4,714,033	610,022	786,488	395,253	144,225	915,000	50,000	191,100	50,000
ENDING CASH BALANCE ON HAND June 30, 2010 ⁷		439,594	800,798	80,270	44,687	201,747	2,641,119	614,188	4,428	357,895

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
RECEIPTS/REVENUES FROM LOCAL SOURCES										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
Designated Purposes Levies 11		2,661,132	782,686	781,121	187,845	90,792		78,269	109,889	78,269
Leasing Purposes Levy 12	1130		78,269							
Special Education Purposes Levy	1140	31,307								
FICA and Medicare On Levies	1150					66,998				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
Total Ad Valorem Taxes Levied by District		2,692,439	860,955	781,121	187,845	157,790	0	78,269	109,889	78,269
PAYMENTS IN LIEU OF TAXES										
Mobile Home Privilege Tax	1210	11,500								
Payments from Local Housing Authority	1220									
Corporate Personal Property Replacement Taxes 13	1230	27,500				7,900				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
Total Payments in Lieu of Taxes		39,000	0	0	0	7,900	0	0	0	0
TUITION 14										
Regular Tuition from Pupils or Parents (In State)	1311									
Regular Tuition from Other Districts (In State)	1312									
Regular Tuition from Other Sources (In State)	1313									
Regular Tuition from Other Sources (Out of State)	1314									
Summer School Tuition from Pupils or Parents (In State)	1321	400								
Summer School Tuition from Other Districts (In State)	1322									
Summer School Tuition from Other Sources (In State)	1323									
Summer School Tuition from Other Sources (Out of State)	1324									
CTE Tuition from Pupils or Parents (In State)	1331									
CTE Tuition from Other Districts (In State)	1332									
CTE Tuition from Other Sources (In State)	1333									
CTE Tuition from Other Sources (Out of State)	1334									
Special Education Tuition from Pupils or Parents (In State)	1341									
Special Education Tuition from Other Districts (In State)	1342									
Special Education Tuition from Other Sources (In State)	1343									
Special Education Tuition from Other Sources (Out of State)	1344									
Adult Tuition from Pupils or Parents (In State)	1351									
Adult Tuition from Other Districts (In State)	1352									
Adult Tuition from Other Sources (In State)	1353									
Adult Tuition from Other Sources (Out of State)	1354									
Total Tuition		400								
TRANSPORTATION FEES										
Regular Transportation Fees from Pupils or Parents (In State)	1411				2,500					
Regular Transportation Fees from Other Districts (In State)	1412									
Regular Transportation Fees from Other Sources (In State)	1413									
Regular Transportation Fees from Co-curricular Activities (In State)	1415									
Regular Transportation Fees from Other Sources (Out of State)	1416									
Summer School Transportation Fees from Pupils or Parents (In State)	1421									
Summer School Transportation Fees from Other Districts (In State)	1422									
Summer School Transportation Fees from Other Sources (In State)	1423									
Summer School Transportation Fees from Other Sources (Out of State)	1424									
CTE Transportation Fees from Pupils or Parents (In State)	1431									
CTE Transportation Fees from Other Districts (In State)	1432									
CTE Transportation Fees from Other Sources (In State)	1433									
CTE Transportation Fees from Other Sources (Out of State)	1434									
Special Education Transportation Fees from Pupils or Parents (In State)	1441									
Special Education Transportation Fees from Other Districts (In State)	1442									
Special Education Transportation Fees from Other Sources (In State)	1443									
Special Education Transportation Fees from Other Sources (Out of State)	1444									
Adult Transportation Fees from Pupils or Parents (In State)	1451									
Adult Transportation Fees from Other Districts (In State)	1452									
Adult Transportation Fees from Other Sources (In State)	1453									
Adult Transportation Fees from Other Sources (Out of State)	1454									
Total Transportation Fees					2,500					
EARNINGS ON INVESTMENTS										
Interest on Investments	1510	18,500	13,000	3,150	1,050	1,150	2,580	3,300	0	1,750
Gain or Loss on Sale of Investments	1520									
Total Earnings on Investments		18,500	13,000	3,150	1,050	1,150	2,580	3,300	0	1,750
FOOD SERVICE										
Sales to Pupils - Lunch	1611	55,700								
Sales to Pupils - Breakfast	1612	8,650								
Sales to Pupils - A la Carte	1613	9,200								
Sales to Pupils - Other (Describe & Itemize)	1614									
Sales to Adults	1620	5,300								
Other Food Service (Describe & Itemize)	1690									
Total Food Service		78,850								
DISTRICT/SCHOOL ACTIVITY INCOME										
Admissions - Athletic	1711	900								
Admissions - Other	1719									
Fees	1720									
Book Store Sales	1730									
Other District/School Activity Revenue (Describe & Itemize)	1790	300								
Total District/School Activity Income		1,200	0							
TEXTBOOK INCOME										
Rentals - Regular Textbooks	1811									
Rentals - Summer School Textbooks	1812									
Rentals - Adult/Continuing Education Textbooks	1813									
Rentals - Other (Describe)	1819									
Sales - Regular Textbooks	1821									
Sales - Summer School Textbooks	1822									
Sales - Adult/Continuing Education Textbooks	1823									
Sales - Other (Describe & Itemize)	1829									
Other (Describe & Itemize)	1890									
Total Textbooks		0								
OTHER REVENUE FROM LOCAL SOURCES										
Rentals	1910									
Contributions and Donations from Private Sources	1920									
Impact Fees from Municipal or County Governments	1930									
Services Provided Other Districts	1940									
Refund of Prior Years' Expenditures	1950	3,500							1,125	
Payments of Surplus Moneys from TIF Districts	1960									
Drivers' Education Fees	1970									
Proceeds from Vendors' Contracts	1980	3,500								
School Facility Occupation Tax Proceeds	1983									
Payment from Other Districts	1991									
Sale of Vocational Projects	1992									
Other Local Fees	1993	65,000								
Other Local Revenues (Describe & Itemize)	1999	9,000								
Total Other Revenue from Local Sources		81,000	0	0	0	0	0	0	1,125	0
Total Receipts/Revenues from Local Sources	1000	2,911,389	873,955	784,271	191,395	166,840	2,580	81,569	111,014	80,019
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
Flow-Through Revenue from State Sources	2100									
Flow-Through Revenue from Federal Sources	2200									
Other Flow-Through Revenue (Describe & Itemize)	2300									
Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES										
UNRESTRICTED GRANTS-IN-AID										
General State Aid (Section 18-8.05)	3001	228,956								
General State Aid Hold Harmless/Supplemental	3002	189,743								
Reorganization Incentives (Accounts 3005-3021)	3005									
Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
Total Unrestricted Grants-In-Aid		418,699	0	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100	25,324								
Special Education - Extraordinary	3105	70,267								
Special Education - Personnel	3110	97,700								
Special Education - Orphanage - Individual	3120	39,926								
Special Education - Orphanage - Summer	3130									
Special Education - Summer School	3145									
Special Education - Other (Describe & Itemize)	3199									
Total Special Education		233,217	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220									
CTE - WECEP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
Total Career and Technical Education		0	0			0				
BILINGUAL EDUCATION										
Bilingual Education - Downstate - TPI and TBE	3305									
Bilingual Ed Downstate - Transitional Bilingual Education	3310									
Total Bilingual Education		0				0				
State Free Lunch & Breakfast	3360	6,000								
School Breakfast Initiative	3365	300								
Driver Education	3370									
Adult Education (from ICCB)	3410									
Adult Education - Other (Describe & Itemize)	3499									
TRANSPORTATION										
Transportation - Regular/Vocational	3500				114,300					
Transportation - Special Education	3510				74,250					
Transportation - Other (Describe & Itemize)	3599									
Total Transportation		0	0		188,550	0				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705	70,000			30,861					
Reading Improvement Block Grant	3715	21,975								
Reading Improvement Block Grant - Reading Recovery	3720									
Continued Reading Improvement Block Grant	3725									
Continued Reading Improvement Block Grant (2% Set Aside)	3726									

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
10 - EDUCATIONAL FUND (ED)										
INSTRUCTION (ED)										
Regular Programs	1100	1,338,356	357,883	22,100	149,000		5,100	203,000		2,075,439
Pre-K Programs	1125									0
Special Education Programs (Functions 1200 - 1220)	1200	517,215	96,481	6,475	16,000		25,150	32,000		693,321
Special Education Programs Pre-K	1225	53,800	11,201	1,200	2,500					68,701
Remedial and Supplemental Programs K-12	1275	152,918	49,537	30,100	19,600			2,300		254,855
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400									0
Interscholastic Programs	1500	24,275	3,075	4,000	9,500					40,850
Summer School Programs	1600	11,600	150		500					12,250
Gifted Programs	1650									0
Driver's Education Programs	1700									0
Bilingual Programs	1800									0
Tuuant Alternative & Optional Programs	1900									0
Pre-K Programs - Private Tuition	1910									0
Regular K-12 Programs Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912									0
Special Education Programs Pre-K Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interscholastic Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Tuants Alternative/Ed Programs Private Tuition	1922									0
Total Instruction	1000	2,098,164	518,727	63,875	197,100	0	30,250	237,300	0	3,145,416
SUPPORT SERVICES (ED)										
Support Services - Pupil										
Attendance & Social Work Services	2110	45,300	11,925		1,000					58,225
Guidance Services	2120	40,200	11,067		500					51,767
Health Services	2130	39,700	6,000		1,500					48,000
Psychological Services	2140									0
Speech Pathology & Audiology Services	2150	48,900	12,379	800	350					61,929
Other Support Services - Pupils (Describe & Itemize)	2190									0
Total Support Services - Pupil	2100	174,100	41,371	1,150	3,350	0	0	0	0	219,971
Support Services - Instructional Staff										
Improvement of Instruction Services	2210	44,000	660		4,000					48,660
Educational Media Services	2220	175,500	28,543	20,400	36,100	5,000		2,000		267,543
Assessment & Testing	2230			8,000						8,000
Total Support Services - Instructional Staff	2200	219,500	29,203	28,400	40,100	5,000	0	2,000	0	324,203
Support Services - General Administration										
Board of Education Services	2310	1,989		21,800	2,800		2,800			29,389
Executive Administration Services	2320	108,042	24,424	1,150	1,000		2,000			136,616
Special Area Administration Services	2330									0
Tort Immunity Services	2360 - 2370									0
Total Support Services - General Administration	2300	110,031	24,424	22,950	3,800	0	4,800	0	0	166,005
Support Services - School Administration										
Office of the Principal Services	2410	246,055	53,118	13,450	11,500	4,000	800			328,923
Other Support Services - School Administration (Describe & Itemize)	2490									0
Total Support Services - School Administration	2400	246,055	53,118	13,450	11,500	4,000	800	0	0	328,923
Support Services - Business										
Direction of Business Support Services	2510									0
Fiscal Services	2520	46,150	13,000	4,700	500		250			64,600
Operation & Maintenance of Plant Services	2540									0
Pupil Transportation Services	2550									0
Food Services	2560	13,500	15	190,500	3,900					207,915
Internal Services	2570									0
Total Support Services - Business	2500	59,650	13,015	195,200	4,400	0	250	0	0	272,515
Support Services - Central										
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630									0
Staff Services	2640									0
Data Processing Services	2650									0
Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
Other Support Services (Describe & Itemize)	2900									
Total Support Services	2000	809,336	161,131	261,150	63,150	9,000	5,850	2,000	0	1,311,617
COMMUNITY SERVICES (ED)	3000	31,000	4,500	4,500						40,000
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
Payments to Other Govt Units (In-State)										
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120			54,000						54,000
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
Total Payments to Other Govt Units (In-State)	4100			54,000						54,000
Payments to Other Govt Units (Out-of-State)										
Payments for Regular Programs - Tuition	4210									0
Payments for Special Education Programs - Tuition	4220						158,000			158,000
Payments for Adult/Continuing Education Programs - Tuition	4230									0
Payments for CTE Programs - Tuition	4240									0
Payments for Community College Programs - Tuition	4270									0
Payments for Other Programs - Tuition	4280									0
Other Payments to In-State Govt Units	4290									0
Total Payments to Other Dist & Govt Units - Tuition (In-State)	4200						158,000			158,000
Payments for Regular Programs - Transfers										
Payments for Special Education Programs - Transfers	4310									0
Payments for Adult/Continuing Ed Programs - Transfers	4320									0
Payments for CTE Programs - Transfers	4330									0
Payments for Community College Program - Transfers	4340									0
Payments for Other Programs - Transfers	4380									0
Other Payments to In-State Govt Units - Transfers	4390									0
Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
Payments to Other District & Govt Units (Out of State)										
Payments to Other District & Govt Units (Out of State)	4400									0
Total Payments to Other District & Govt Units	4000			54,000			158,000			212,000
DEBT SERVICE (ED)										
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Corporate Personal Property Repl Tax Ant Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (ED)	6000						5,000			5,000
Total Direct Disbursements/Expenditures		2,938,500	684,358	379,025	264,750	9,000	199,100	239,300	0	4,714,033
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(470,442)
20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
SUPPORT SERVICES (O&M)										
Support Services - Pupil										
Other Support Services - Pupils (Describe & Itemize)	2190									0
Support Services - Business										
Direction of Business Support Services	2510									0
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Services	2540	260,000	38,115	76,407	204,500	13,000		13,000		605,022
Pupil Transportation Services	2550									0
Food Services	2560									0
Total Support Services - Business	2500	260,000	38,115	76,407	204,500	13,000	0	13,000	0	605,022
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	2000	260,000	38,115	76,407	204,500	13,000	0	13,000	0	605,022
COMMUNITY SERVICES (O&M)	3000									0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
Payments to Other Govt Units (In-State)										
Payments for Special Education Programs	4120									0
Payments for CTE Programs	4130									0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
Total Payments to Other Govt Units (In-State)	4100			0			0			0
Payments to Other Govt Units (Out of State)										
Payments to Other District and Govt Unit	4000			0						0
Total Payments to Other District and Govt Unit	4000			0			0			0
DEBT SERVICE (O&M)										
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									

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

1 Line 81 Other Activity Revenue - Donations and Recycle Receipts

2 Line 107 Other Local Revenue - Flow Thru from ROE for Mentors & Professional Development & Misc. Revenue

3

4

Central School District #104

50-082-1040-02

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only

	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
Direct Revenues	4,243,591	873,955	410,806	81,569	5,609,921
Direct Expenditures	4,714,033	610,022	395,253		5,719,308
Difference	(470,442)	263,933	15,553	81,569	(109,387)
Estimated Fund Balance - June 30, 2010	439,547	800,798	44,687	664,188	1,949,220

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

A deficit reduction plan is required if the local board of education adopts (or amends) the 2009-10 school district budget in which the "operating funds" listed above result in direct revenues (line 5) being less than direct expenditures (line 6) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 8).

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.*

The deficit reduction plan, if required, is developed using ISBE guidelines and format.

Central School District #104 District Number		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2009-10					ESTIMATED BUDGET FY2010-11					ESTIMATED BUDGET FY2011-12					ESTIMATED BUDGET FY2012-13					SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: _____ (Enter as MM/DD/YY)			
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	FY2009-10	FY2010-11	FY2011-12	FY2012-13
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		909,989	536,865	29,134	582,619	2,058,607	439,547	800,798	44,687	664,188	1,949,220	439,547	800,798	44,687	664,188	1,949,220	439,547	800,798	44,687	664,188	1,949,220	2,058,607	1,949,220	1,949,220	1,949,220
RECEIPTS/REVENUES																									
LOCAL SOURCES	1000	2,911,389	873,955	191,395	81,569	4,058,308					0				0						0	4,058,308	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0					0				0						0	0	0	0	0
STATE SOURCES	3000	750,191	0	219,411	0	969,602					0				0						0	969,602	0	0	0
FEDERAL SOURCES	4000	582,011	0	0	0	582,011					0				0						0	582,011	0	0	0
Total Receipts/Revenues		4,243,591	873,955	410,806	81,569	5,609,921	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,609,921	0	0	0
DISBURSEMENTS/EXPENDITURES																									
INSTRUCTION	1000	3,145,416				3,145,416					0				0						0	3,145,416	0	0	0
SUPPORT SERVICES	2000	1,311,617	605,022	390,253		2,306,892					0				0						0	2,306,892	0	0	0
COMMUNITY SERVICES	3000	40,000	0	0		40,000					0				0						0	40,000	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	212,000	0	0		212,000					0				0						0	212,000	0	0	0
DEBT SERVICES	5000	0	0	0		0					0				0						0	0	0	0	0
PROVISION FOR CONTINGENCIES	6000	5,000	5,000	5,000		15,000					0				0						0	15,000	0	0	0
Total Disbursements/Expenditures		4,714,033	610,022	395,253		5,719,308	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,719,308	0	0	0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(470,442)	263,933	15,553	81,569	(109,387)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(109,387)	0	0	0
OTHER SOURCES/USES OF FUNDS																									
OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0					0				0						0	0	0	0	0
OTHER USES OF FUNDS (8000)		0	0	0	0	0					0				0						0	0	0	0	0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ESTIMATED ENDING FUND BALANCE		439,547	800,798	44,687	664,188	1,949,220	439,547	800,798	44,687	664,188	1,949,220	439,547	800,798	44,687	664,188	1,949,220	439,547	800,798	44,687	664,188	1,949,220	1,949,220	1,949,220	1,949,220	1,949,220

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2010 through Fiscal Year 2013

Central School District #104

50-082-1040-02

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/2010/budget.htm

1 Background and Narrative of Budget Reductions:

2 Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only. It is intended for use during the budgeting process to estimate the district's percent increase of FY2010 budgeted expenditures over FY2009 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: Central School District #104

RCDT Number: 50-082-1040-02

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2009			Budgeted Expenditures, Fiscal Year 2010		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1 Executive Administration Services	2320	132,528		132,528	136,616		136,616
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	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 Included Above				0			0
8 Totals		132,528	0	132,528	136,616	0	136,616
9 Estimated Percent Increase (Decrease) for FY2010 (Budgeted) over FY2009 (Actual)							3%

Reference Description

- ¹ Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- ² Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- ³ Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- ⁴ Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- ⁵ The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- ⁶ The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- ⁷ Cash plus investments must be greater than or equal to zero.
- ⁸ For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 45).
- ⁹ For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 63).
- ¹⁰ Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-6 of the School Code).
- ¹¹ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- ¹² The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- ¹³ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁴ Only tuition payments made to private facilities. See Function 4100 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)

CHECK FOR ERRORS

This worksheet checks various cells to assure that selected items are in balance.

Out-of-balance conditions are accompanied by an error message.

Errors must be corrected before the budget is finalized and submitted to ISBE.

Budget Item References	Message
Is Deficit Reduction Plan Required?	Deficit reduction plan is not required.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1 Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2 Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Line 28), must equal (Funds 10, 20 & 40 - Acct 8130 - Line 51).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Line 29), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Line 52).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Funds 30 - Acct 7400 - Line 38) must equal (Funds 10, 20 & 60 - Acct 8400 Line 56).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Line 39) must equal (Funds 10, 20 & 60 - Acct 8500 - Line 57).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Line 40) must equal (Funds 10 & 20 - Acct 8600 - Line 58).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Line 41) must equal (Funds 10 & 20 - Acct 8700 - Line 59).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Line 42) must equal (Fund 10 & 20, Acct 8800 - Line 60).	OK
3 Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2009, (CashSum 4, All Funds - line 3), cannot be negative.	
Educational Fund (10)	OK
Operations & Maintenance Fund (20)	OK
Debt Service Fund (30)	OK
Transportation Fund (40)	OK
Municipal Retirement/Social Security Fund (50)	OK
Capital Projects Fund (60)	OK
Working Cash Fund (70)	OK
Tort (80)	OK
Fire Prevention & Safety Fund (90)	OK
4 Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2010, (Page CashSum 4 - All Funds - Line 21), cannot be negative.	
Educational Fund (10)	OK
Operations & Maintenance Fund Balance (20)	OK
Debt Service Fund (30)	OK
Transportation Fund (40)	OK
Municipal Retirement/Social Security Fund (50)	OK
Capital Projects Fund (60)	OK
Working Cash Fund (70)	OK
Tort (80)	OK
Fire Prevention & Safety Fund (90)	OK
5 Summary of Cash Transactions: Other Receipts, (Page CashSum 4 - Line 10), must equal Other Disbursements, (Page CashSum 4, Line19).	
Interfund Loans Payble (Funds 10 thru 60, 80, 90 - Acct 411 - Line 6) must equal Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Line 15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Line 7) must equal Interfund Loans Payable (Funds 10 thru 60, 80 & 90 - Acct 411 - Line 16).	OK

End of Balancing