

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2019 - June 30, 2020

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

Date of Amended Budget: _____
(MM/DD/YY)

District Name: _____ Pawnee CUSD #11

District RCDT No: _____ 51-084-0110-26

If your FY19 AFR states that you need to do a deficit reduction plan and your FY20 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of _____ Pawnee CUSD #11, County of _____ Sang, Mont, Christian, State of Illinois, for the Fiscal Year beginning _____ July 1, 2019 and ending _____ June 30, 2020.

WHEREAS the Board of Education of _____ Pawnee CUSD #11, County of _____ Sang, Mont, Christian,

of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon; _____ 24th day of _____ September, 20 _____ 19,

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, 2019 and ending _____ June 30, 2020.

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 _____ 24th _____ September, 20 _____ 19 by a roll call vote of _____ 4 _____ Yeas, and _____ 0 _____ Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Scott Howard	
Steve Kern	
Stan McTaggart	
Kris Shelton	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted to **School Finance Report (SFR)**: <https://sec1.isbe.net/attachmgr/default.aspx>
The electronic version does not require member signatures, we do not accept PDF copies.

<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>											
Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
ESTIMATED BEGINNING FUND BALANCE July 1, 2019 ¹		2,943,300	719,052	44,061	503,079	118,629	12,348	928,157	(73,733)	460,208	
RECEIPTS/REVENUES											
LOCAL SOURCES	1000	3,786,369	505,792	186,155	165,708	260,050	420,000	48,542	615,118	37,287	
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	74,150	0		0	0					
STATE SOURCES	3000	722,107	0	0	42,825	0	0	0	0	0	
FEDERAL SOURCES	4000	251,193	0	0	0	0	0	0	0	0	
Total Direct Receipts/Revenues ⁸		4,833,819	505,792	186,155	208,533	260,050	420,000	48,542	615,118	37,287	
Receipts/Revenues for "On Behalf" Payments ²	3998	2,148,234									
Total Receipts/Revenues		6,982,053	505,792	186,155	208,533	260,050	420,000	48,542	615,118	37,287	
DISBURSEMENTS/EXPENDITURES											
INSTRUCTION	1000	3,463,128				136,520					
SUPPORT SERVICES	2000	951,441	528,624		270,447	133,710	335,000		626,572	111,700	
COMMUNITY SERVICES	3000	0	0		0	1,356					
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	835,266	0	0	0	0	0		0	0	
DEBT SERVICES	5000	0	0	186,134	0	0			0	0	
PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
Total Direct Disbursements/Expenditures ⁹		5,249,835	528,624	186,134	270,447	271,586	335,000		626,572	111,700	
Disbursements/Expenditures for "On Behalf" Payments ²	4180	2,148,234	0	0	0	0	0		0	0	
Total Disbursements/Expenditures		7,398,069	528,624	186,134	270,447	271,586	335,000		626,572	111,700	
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(416,016)	(22,832)	21	(61,914)	(11,536)	85,000	48,542	(11,454)	(74,413)	
OTHER SOURCES/USES OF FUNDS											
OTHER SOURCES OF FUNDS (7000)											
PERMANENT TRANSFER FROM VARIOUS FUNDS											
Abolishment the Working Cash Fund ¹⁶	7110										
Abatement of the Working Cash Fund ¹⁶	7110										
Transfer of Working Cash Fund Interest	7120										
Transfer Among Funds	7130										
Transfer of Interest	7140	8,029						(8,029)			
Transfer from Capital Projects Fund to O&M Fund	7150		0								
Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
SALE OF BONDS (7200)											
Principal on Bonds Sold ⁴	7210										
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			0							
Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
Transfer to Capital Projects Fund	7800						0				
ISBE Loan Proceeds	7900										
Other Sources Not Classified Elsewhere	7990										
Total Other Sources of Funds ⁸		8,029	0	0	0	0	0	(8,029)	0	0	

<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>											
Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
OTHER USES OF FUNDS (8000)											
TRANSFER TO VARIOUS OTHER FUNDS (8100)											
Abolishment or Abatement of the Working Cash Fund ¹⁶	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										
Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
Taxes Pledged to Pay Principal on Capital Leases	8410										
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
Other Revenues Pledged to Pay Principal on Capital Leases	8430										
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
Taxes Pledged to Pay Interest on Capital Leases	8510										
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
Other Revenues Pledged to Pay Interest on Capital Leases	8530										
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
Taxes Pledged to Pay Principal on Revenue Bonds	8610										
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
Taxes Pledged to Pay Interest on Revenue Bonds	8710										
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
Taxes Transferred to Pay for Capital Projects	8810										
Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
Other Revenues Pledged to Pay for Capital Projects	8830										
Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
Other Uses Not Classified Elsewhere	8990										
Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	
Total Other Sources/Uses of Fund		8,029	0	0	0	0	0	(8,029)	0	0	
ESTIMATED ENDING FUND BALANCE June 30, 2020		2,535,313	696,220	44,082	441,165	107,093	97,348	968,670	(85,187)	385,795	

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	3,454,263	236,159		85,385		0		331,312	0	4,107,119
Employee Benefits	200	393,482	28,795		6,162	271,586	0		0	0	700,025
Purchased Services	300	196,499	71,600	0	10,750		9,500		276,260	111,100	675,709
Supplies & Materials	400	304,215	173,570		28,150		8,000		14,000	600	528,535
Capital Outlay	500	50,805	18,500		140,000		317,500		0	0	526,805
Other Objects	600	850,571	0	186,134	0	0	0		5,000	0	1,041,705
Non-Capitalized Equipment	700	0	0		0		0		0	0	0
Termination Benefits	800	0	0		0						0
Total Expenditures		5,249,835	528,624	186,134	270,447	271,586	335,000		626,572	111,700	7,579,898

SUMMARY OF CASH TRANSACTIONS

Description: Enter Whole Numbers Only	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
BEGINNING CASH BALANCE ON HAND July 1, 2019 ⁷		2,943,300	719,052	44,061	503,079	118,629	12,348	818,157	36,267	460,208
Total Direct Receipts & Other Sources ⁸		4,841,848	505,792	186,155	208,533	260,050	420,000	40,513	615,118	37,287
OTHER RECEIPTS										
Interfund Loans Payable (Loans from Other Funds)	411								86,000	
Interfund Loans Receivable (Repayment of Loans)	141							110,000		
Notes and Warrants Payable	433									
Other Current Assets	199									
Total Other Receipts		0	0	0	0	0	0	110,000	86,000	0
Total Direct Receipts, Other Sources, & Other Receipts		4,841,848	505,792	186,155	208,533	260,050	420,000	150,513	701,118	37,287
Total Amount Available		7,785,148	1,224,844	230,216	711,612	378,679	432,348	968,670	737,385	497,495
Total Direct Disbursements & Other Uses ⁹		5,249,835	528,624	186,134	270,447	271,586	335,000	0	626,572	111,700
OTHER DISBURSEMENTS										
Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141							86,000		
Interfund Loans Payable (Repayment of Loans)	411								110,000	
Notes and Warrants Payable	433									
Other Current Liabilities	499									
Total Other Disbursements		0	0	0	0	0	0	86,000	110,000	0
Total Direct Disbursements, Other Uses, & Other Disbursements		5,249,835	528,624	186,134	270,447	271,586	335,000	86,000	736,572	111,700
ENDING CASH BALANCE ON HAND June 30, 2020 ⁷		2,535,313	696,220	44,082	441,165	107,093	97,348	882,670	813	385,795

ESTIMATED RECEIPTS/REVENUES

Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
Designated Purposes Levies ^{11 (1110-1120)}	-	1,471,566	399,642	186,105	159,952	200,000	0	32,630	615,018	32,630
Leasing Purposes Levy ¹²	1130	8,157	0							
Special Education Purposes Levy	1140	31,990	0		0	0	0			
FICA and Medicare Only Levies	1150					0				
Area Vocational Construction Purposes Levy	1160		0	0			0			
Summer School Purposes Levy	1170	0								
Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
Total Ad Valorem Taxes Levied by District		1,511,713	399,642	186,105	159,952	200,000	0	32,630	615,018	32,630
PAYMENTS IN LIEU OF TAXES										
Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
Payments from Local Housing Authority	1220	0	0	0	0	0	0	0	0	0
Corporate Personal Property Replacement Taxes ¹³	1230	2,087,206	105,000	0	0	60,000	0	0	0	0
Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
Total Payments in Lieu of Taxes		2,087,206	105,000	0	0	60,000	0	0	0	0
TUITION										
Regular Tuition from Pupils or Parents (In State)	1311	0								
Regular Tuition from Other Districts (In State)	1312	0								
Regular Tuition from Other Sources (In State)	1313	0								
Regular Tuition from Other Sources (Out of State)	1314	0								
Summer School Tuition from Pupils or Parents (In State)	1321	1,300								
Summer School Tuition from Other Districts (In State)	1322	0								
Summer School Tuition from Other Sources (In State)	1323	0								
Summer School Tuition from Other Sources (Out of State)	1324	0								
CTE Tuition from Pupils or Parents (In State)	1331	0								
CTE Tuition from Other Districts (In State)	1332	0								
CTE Tuition from Other Sources (In State)	1333	0								
CTE Tuition from Other Sources (Out of State)	1334	0								
Special Education Tuition from Pupils or Parents (In State)	1341	0								
Special Education Tuition from Other Districts (In State)	1342	0								
Special Education Tuition from Other Sources (In State)	1343	0								
Special Education Tuition from Other Sources (Out of State)	1344	0								
Adult Tuition from Pupils or Parents (In State)	1351	0								
Adult Tuition from Other Districts (In State)	1352	0								
Adult Tuition from Other Sources (In State)	1353	0								
Adult Tuition from Other Sources (Out of State)	1354	0								
Total Tuition		1,300								
TRANSPORTATION FEES										
Regular Transportation Fees from Pupils or Parents (In State)	1411				0					
Regular Transportation Fees from Other Districts (In State)	1412				0					
Regular Transportation Fees from Other Sources (In State)	1413				0					
Regular Transportation Fees from Co-curricular Activities (In State)	1415				500					
Regular Transportation Fees from Other Sources (Out of State)	1416				0					
Summer School Transportation Fees from Pupils or Parents (In State)	1421				0					
Summer School Transportation Fees from Other Districts (In State)	1422				0					
Summer School Transportation Fees from Other Sources (In State)	1423				0					
Summer School Transportation Fees from Other Sources (Out of State)	1424				0					
CTE Transportation Fees from Pupils or Parents (In State)	1431				0					
CTE Transportation Fees from Other Districts (In State)	1432				0					
CTE Transportation Fees from Other Sources (In State)	1433				0					
CTE Transportation Fees from Other Sources (Out of State)	1434				0					
Special Education Transportation Fees from Pupils or Parents (In State)	1441				0					

ESTIMATED RECEIPTS/REVENUES

Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Special Education Transportation Fees from Other Districts (In State)	1442				0					
Special Education Transportation Fees from Other Sources (In State)	1443				0					
Special Education Transportation Fees from Other Sources (Out of State)	1444				0					
Adult Transportation Fees from Pupils or Parents (In State)	1451				0					
Adult Transportation Fees from Other Districts (In State)	1452				0					
Adult Transportation Fees from Other Sources (In State)	1453				0					
Adult Transportation Fees from Other Sources (Out of State)	1454				0					
Total Transportation Fees					500					
EARNINGS ON INVESTMENTS	1500									
Interest on Investments	1510	40,000	50	50	4,800	50	0	15,912	100	4,657
Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
Total Earnings on Investments		40,000	50	50	4,800	50	0	15,912	100	4,657
FOOD SERVICE	1600									
Sales to Pupils - Lunch	1611	56,000								
Sales to Pupils - Breakfast	1612	0								
Sales to Pupils - A la Carte	1613	0								
Sales to Pupils - Other (Describe & Itemize)	1614	3,000								
Sales to Adults	1620	1,900								
Other Food Service (Describe & Itemize)	1690	0								
Total Food Service		60,900								
DISTRICT/SCHOOL ACTIVITY INCOME	1700									
Admissions - Athletic	1711	14,650	0							
Admissions - Other	1719	0	0							
Fees	1720	16,000	0							
Book Store Sales	1730	0	0							
Other District/School Activity Revenue (Describe & Itemize)	1790	1,500	0							
Total District/School Activity Income		32,150	0							
TEXTBOOK INCOME	1800									
Rentals - Regular Textbooks	1811	52,000								
Rentals - Summer School Textbooks	1812	0								
Rentals - Adult/Continuing Education Textbooks	1813	0								
Rentals - Other (Describe)	1819	0								
Sales - Regular Textbooks	1821	0								
Sales - Summer School Textbooks	1822	0								
Sales - Adult/Continuing Education Textbooks	1823	0								
Sales - Other (Describe & Itemize)	1829	0								
Other (Describe & Itemize)	1890	0								
Total Textbooks		52,000								
OTHER REVENUE FROM LOCAL SOURCES	1900									
Rentals	1910	0	1,100							
Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
Services Provided Other Districts	1940	0	0		0					
Refund of Prior Years' Expenditures	1950	0	0	0	456	0	0		0	0
Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
Drivers' Education Fees	1970	0								
Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
School Facility Occupation Tax Proceeds	1983			0			0			
Payment from Other Districts	1991	0	0	0	0	0	0			
Sale of Vocational Projects	1992	0								

ESTIMATED RECEIPTS/REVENUES

Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Other Local Fees (Describe & Itemize)	1993	1,100	0	0	0	0	420,000		0	0
Other Local Revenues (Describe & Itemize)	1999	0	0	0	0	0	0	0	0	0
Total Other Revenue from Local Sources		1,100	1,100	0	456	0	420,000	0	0	0
Total Receipts/Revenues from Local Sources	1000	3,786,369	505,792	186,155	165,708	260,050	420,000	48,542	615,118	37,287
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
Flow-Through Revenue from State Sources	2100	12,150	0		0	0				
Flow-Through Revenue from Federal Sources	2200	62,000	0		0	0				
Other Flow-Through Revenue (Describe & Itemize)	2300	0	0		0	0				
Total Flow-Through Receipts/Revenues From District to Another District	One 2000	74,150	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
UNRESTRICTED GRANTS-IN-AID (3001-3099)										
Evidence Based Funding Formula (Section 18-8.15)	3001	505,693	0	0	0	0	0		0	0
Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
Fast Growth District Grants	3030	0	0	0	0	0	0		0	0
Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
Total Unrestricted Grants-In-Aid		505,693	0	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID (3100-3900)										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100	0			0					
Special Education - Funding for Children Requiring Sp Ed Services	3105	59,000			0					
Special Education - Personnel	3110	22,000	0		0					
Special Education - Orphanage - Individual	3120	16,000			0					
Special Education - Orphanage - Summer Individual	3130	0			0					
Special Education - Summer School	3145	0			0					
Special Education - Other (Describe & Itemize)	3199	0	0		0					
Total Special Education		97,000	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200	0	0			0				
CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
CTE - WECEP	3225	0	0			0				
CTE - Agriculture Education	3235	4,235	0			0				
CTE - Instructor Practicum	3240	0	0			0				
CTE - Student Organizations	3270	0	0			0				
CTE - Other (Describe & Itemize)	3299	0	0			0				
Total Career and Technical Education		4,235	0			0				
BILINGUAL EDUCATION										
Bilingual Education - Downstate - TPI and TBE	3305	0				0				
Bilingual Education - Downstate - Transitional Bilingual Education	3310	0				0				
Total Bilingual Education		0				0				
State Free Lunch & Breakfast	3360	1,750								
School Breakfast Initiative	3365	0	0			0				
Driver Education	3370	8,500	0							
Adult Education (from ICCB)	3410	0	0	0	0	0	0	0	0	0
Adult Education - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
TRANSPORTATION										
Transportation - Regular and Vocational	3500	0	0		13,618	0				
Transportation - Special Education	3510	0	0		29,207	0				
Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
Total Transportation		0	0		42,825	0				
Learning Improvement - Change Grants	3610	0								
Scientific Literacy	3660	0	0		0	0				

Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Truant Alternative/Optional Education	3695	0			0	0				
Early Childhood - Block Grant	3705	99,404	0		0	0				
Chicago General Education Block Grant	3766	0	0		0	0				
Chicago Educational Services Block Grant	3767	0	0		0	0				
School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
Technology - Technology for Success	3780	725	0	0	0	0	0			0
State Charter Schools	3815	0			0					
Extended Learning Opportunities - Summer Bridges	3825	0			0					
Infrastructure Improvements - Planning/Construction	3920		0				0			
School Infrastructure - Maintenance Projects	3925		0				0			0
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	4,800	0	0	0	0	0	0	0	0
Total Restricted Grants-In-Aid		216,414	0	0	42,825	0	0	0	0	0
Total Receipts/Revenues from State Sources	3000	722,107	0	0	42,825	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
Head Start	4045	0								
Construction (Impact Aid)	4050	0	0				0			
MAGNET	4060	0	0		0	0	0			
Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090	0	0		0	0	0			0
Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
TITLE V										
Title V - Flexibility and Accountability	4100	0	0		0	0				
Title V - SEA Projects	4105	0	0		0	0				
Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
Title V - Other (Describe & Itemize)	4199	0	0		0	0				
Total Title V		0	0		0	0				
FOOD SERVICE										
Breakfast Start-Up Expansion	4200	0				0				
National School Lunch Program	4210	65,000				0				
Special Milk Program	4215	0				0				
School Breakfast Program	4220	19,000				0				
Summer Food Service Admin/Program	4225	0				0				
Child and Adult Care Food Program	4226	2,600				0				
Fresh Fruit and Vegetables	4240	0								
Food Service - Other (Describe & Itemize)	4299	0				0				
Total Food Service		86,600				0				
TITLE I										
Title I - Low Income	4300	132,731	0		0	0				
Title I - Low Income - Neglected, Private	4305	0	0		0	0				

ESTIMATED RECEIPTS/REVENUES

Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Title I - Migrant Education	4340	0	0		0	0				
Title I - Other (Describe & Itemize)	4399	0	0		0	0				
Total Title I		132,731	0		0	0				
TITLE IV										
Title IV - Student Support & Academic Enrichment Grant	4400	597	0		0	0				
Title IV - 21st Century	4421	0	0		0	0				
Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
Total Title IV		597	0		0	0				
FEDERAL - SPECIAL EDUCATION										
Federal Special Education - Preschool Flow-Through	4600	0	0		0	0				
Federal Special Education - Preschool Discretionary	4605	0	0		0	0				
Federal Special Education - IDEA Flow Through	4620	0	0		0	0				
Federal Special Education - IDEA Room & Board	4625	0	0		0	0				
Federal Special Education - IDEA Discretionary	4630	0	0		0	0				
Federal Special Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
Total Federal Special Education		0	0		0	0				
CTE - PERKINS										
CTE - Perkins-Title IIIIE Tech Prep	4770	0	0			0				
CTE - Other (Describe & Itemize)	4799	0	0			0				
Total CTE - Perkins		0	0			0				
Federal - Adult Education	4810	0	0			0				
ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
ARRA - Title I - Low Income	4851	0	0	0	0	0	0		0	0
ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
ARRA - Title IID - Technology - Formula	4860	0	0	0	0	0	0		0	0
ARRA - Title IID - Technology - Competitive	4861	0	0	0	0	0	0		0	0
ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
ARRA - Child Nutrition Equipment Assistance	4863	0	0							
Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
ARRA - General State Aid - Other Government Services Stabilization	4870	0	0	0	0	0	0		0	0
Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
Other ARRA Funds - VII	4876	0	0	0	0	0	0		0	0
Other ARRA Funds - VIII	4877	0	0	0	0	0	0		0	0
Other ARRA Funds - IX	4878	0	0	0	0	0	0		0	0
Other ARRA Funds - X	4879	0	0	0	0	0	0		0	0
Other ARRA Funds - Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
Total Stimulus Programs		0	0	0	0	0	0		0	0

ESTIMATED RECEIPTS/REVENUES

Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Race to the Top Program	4901	0								
Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
Title III - Instruction for English Learners & Immigrant Students	4905	0			0	0				
Title III - English Language Acquisition	4909	0			0	0				
McKinney Education for Homeless Children	4920	0	0		0	0				
Title II - Eisenhower - Professional Development Formula	4930	0	0		0	0				
Title II - Teacher Quality	4932	8,765	0		0	0				
Federal Charter Schools	4960	0	0		0	0				
State Assessment Grants	4981	0	0		0	0				
Grant for State Assessments and Related Activities	4982	0	0		0	0				
Medicaid Matching Funds - Administrative Outreach	4991	22,500	0		0	0				
Medicaid Matching Funds - Fee-For-Service Program	4992	0	0		0	0				
Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	0	0		0	0	0			0
Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		251,193	0	0	0	0	0		0	0
TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	251,193	0	0	0	0	0	0	0	0
TOTAL DIRECT RECEIPTS/REVENUES		4,833,819	505,792	186,155	208,533	260,050	420,000	48,542	615,118	37,287

Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
10 - EDUCATIONAL FUND (ED)										
INSTRUCTION (ED)	1000									
Regular Programs	1100	2,066,118	222,120	9,050	56,750	13,000	160	0	0	2,367,198
Tuition Payment to Charter Schools	1115			0						0
Pre-K Programs	1125	129,307	14,420	4,783	0	0	0	0	0	148,510
Special Education Programs (Functions 1200 - 1220)	1200	239,310	28,965	0	0	0	0	0	0	268,275
Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0
Remedial and Supplemental Programs K-12	1250	37,061	4,204	55,704	72,435	500	0	0	0	169,904
Remedial and Supplemental Programs Pre-K	1275	0	0	0	1,000	0	0	0	0	1,000
Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
CTE Programs	1400	208,122	31,080	9,100	25,349	35,305	0	0	0	308,956
Interscholastic Programs	1500	128,696	1,147	26,545	27,456	0	2,995	0	0	186,839
Summer School Programs	1600	9,701	2,745	0	0	0	0	0	0	12,446
Gifted Programs	1650	0	0	0	0	0	0	0	0	0
Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0
Bilingual Programs	1800	0	0	0	0	0	0	0	0	0
Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
Pre-K Programs - Private Tuition	1910						0			0
Regular K-12 Programs Private Tuition	1911						0			0
Special Education Programs K-12 Private Tuition	1912						0			0
Special Education Programs Pre-K Tuition	1913						0			0
Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0
Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0
Adult/Continuing Education Programs Private Tuition	1916						0			0
CTE Programs Private Tuition	1917						0			0
Interscholastic Programs Private Tuition	1918						0			0
Summer School Programs Private Tuition	1919						0			0
Gifted Programs Private Tuition	1920						0			0
Bilingual Programs Private Tuition	1921						0			0
Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0
Total Instruction¹⁴	1000	2,818,315	304,681	105,182	182,990	48,805	3,155	0	0	3,463,128
SUPPORT SERVICES (ED)	2000									
Support Services - Pupil	2100									
Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0
Guidance Services	2120	85,283	15,881	0	125	0	0	0	0	101,289
Health Services	2130	8,978	1,189	0	400	0	0	0	0	10,567
Psychological Services	2140	0	0	0	0	0	0	0	0	0
Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0
Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
Total Support Services - Pupil	2100	94,261	17,070	0	525	0	0	0	0	111,856
Support Services - Instructional Staff	2200									
Improvement of Instruction Services	2210	0	9,000	34,065	750	0	0	0	0	43,815
Educational Media Services	2220	44,645	11,236	300	5,150	0	0	0	0	61,331
Assessment & Testing	2230	0	0	8,902	0	0	0	0	0	8,902
Total Support Services - Instructional Staff	2200	44,645	20,236	43,267	5,900	0	0	0	0	114,048
Support Services - General Administration	2300									
Board of Education Services	2310	0	0	23,850	2,000	0	9,850	0	0	35,700
Executive Administration Services	2320	138,469	12,001	350	500	0	1,300	0	0	152,620
Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0
Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0
Total Support Services - General Administration	2300	138,469	12,001	24,200	2,500	0	11,150	0	0	188,320
Support Services - School Administration	2400									
Office of the Principal Services	2410	248,766	37,012	250	4,000	1,000	1,000	0	0	292,028
Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0
Total Support Services - School Administration	2400	248,766	37,012	250	4,000	1,000	1,000	0	0	292,028

Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
Support Services - Business	2500									
Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
Fiscal Services	2520	24,499	22	0	450	0	0	0	0	24,971
Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
Food Services	2560	85,308	2,460	5,700	93,300	1,000	0	0	0	187,768
Internal Services	2570	0	0	14,400	14,550	0	0	0	0	28,950
Total Support Services - Business	2500	109,807	2,482	20,100	108,300	1,000	0	0	0	241,689
Support Services - Central	2600									
Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
Information Services	2630	0	0	3,500	0	0	0	0	0	3,500
Staff Services	2640	0	0	0	0	0	0	0	0	0
Data Processing Services	2660	0	0	0	0	0	0	0	0	0
Total Support Services - Central	2600	0	0	3,500	0	0	0	0	0	3,500
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
Total Support Services	2000	635,948	88,801	91,317	121,225	2,000	12,150	0	0	951,441
COMMUNITY SERVICES (ED)	3000	0	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110			0			0			0
Payments for Special Education Programs	4120			0			0			0
Payments for Adult/Continuing Education Programs	4130			0			0			0
Payments for CTE Programs	4140			0			0			0
Payments for Community College Programs	4170			0			0			0
Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
Payments for Regular Programs - Tuition	4210						0			0
Payments for Special Education Programs - Tuition	4220						835,266			835,266
Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
Payments for CTE Programs - Tuition	4240						0			0
Payments for Community College Programs - Tuition	4270						0			0
Payments for Other Programs - Tuition	4280						0			0
Other Payments to In-State Govt Units (Describe & Itemize)	4290						0			0
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						835,266			835,266
Payments for Regular Programs - Transfers	4310						0			0
Payments for Special Education Programs - Transfers	4320						0			0
Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0
Payments for CTE Programs - Transfers	4340						0			0
Payments for Community College Program - Transfers	4370						0			0
Payments for Other Programs - Transfers	4380						0			0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0
Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
Payments to Other Dist & Govt Units (Out of State)	4400						0			0
Total Payments to Other Dist & Govt Units	4000			0			835,266			835,266
DEBT SERVICE (ED)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110						0			0
Tax Anticipation Notes	5120						0			0
Corporate Personal Property Repl Tax Anticipated Notes	5130						0			0
State Aid Anticipation Certificates	5140						0			0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									
Debt Service - Interest on Long-Term Debt	5200						0			0
Total Debt Service	5000						0			0

Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
PROVISION FOR CONTINGENCIES (ED)	6000						0			0
Total Direct Disbursements/Expenditures		3,454,263	393,482	196,499	304,215	50,805	850,571	0	0	5,249,835
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(416,016)
20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
SUPPORT SERVICES (O&M)	2000									
Support Services - Pupil	2100									
Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
Support Services - Business	2500									
Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
Operation & Maintenance of Plant Services	2540	236,159	28,795	71,600	173,570	18,500	0	0	0	528,624
Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
Food Services	2560					0		0		0
Total Support Services - Business	2500	236,159	28,795	71,600	173,570	18,500	0	0	0	528,624
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
Total Support Services	2000	236,159	28,795	71,600	173,570	18,500	0	0	0	528,624
COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110			0			0			0
Payments for Special Education Programs	4120			0			0			0
Payments for CTE Program	4140			0			0			0
Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400						0			0
Total Payments to Other Dist & Govt Unit	4000			0			0			0
DEBT SERVICE (O&M)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110						0			0
Tax Anticipation Notes	5120						0			0
Corporate Personal Prop Repl Tax Anticipated Notes	5130						0			0
State Aid Anticipation Certificates	5140						0			0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200						0			0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (O&M)	6000						0			0
Total Direct Disbursements/Expenditures		236,159	28,795	71,600	173,570	18,500	0	0	0	528,624
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(22,832)
30 - DEBT SERVICE FUND (DS)										
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110						0			0
Payments for Special Education Programs	4120						0			0
Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0
Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
DEBT SERVICE (DS)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110						0			0
Tax Anticipation Notes	5120						0			0

Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
State Aid Anticipation Certificates	5140						0			0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
Total Debt Service - Interest On Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200						19,134			19,134
Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						167,000			167,000
Debt Service Other (Describe & Itemize)	5400			0			0			0
Total Debt Service	5000			0			186,134			186,134
PROVISION FOR CONTINGENCIES (DS)	6000						0			0
Total Direct Disbursements/Expenditures				0			186,134			186,134
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										21
40 - TRANSPORTATION FUND (TR)										
SUPPORT SERVICES (TR)	2000									
Support Services - Pupils	2100									
Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
Support Services - Business										
Pupil Transportation Services	2550	85,385	6,162	10,750	28,150	140,000	0	0	0	270,447
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
Total Support Services	2000	85,385	6,162	10,750	28,150	140,000	0	0	0	270,447
COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Program	4110			0			0			0
Payments for Special Education Programs	4120			0			0			0
Payments for Adult/Continuing Education Programs	4130			0			0			0
Payments for CTE Programs	4140			0			0			0
Payments for Community College Programs	4170			0			0			0
Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400						0			0
Total Payments to Other Dist & Govt Units	4000			0			0			0
DEBT SERVICE (TR)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110						0			0
Tax Anticipation Notes	5120						0			0
Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
State Aid Anticipation Certificates	5140						0			0
Other Interest on Short-Term Debt (Describe and Itemize)	5150						0			0
Total Debt Service - Interest On Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200						0			0
Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0
Debt Service - Other (Describe and Itemize)	5400						0			0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (TR)	6000						0			0
Total Direct Disbursements/Expenditures		85,385	6,162	10,750	28,150	140,000	0	0	0	270,447
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(61,914)

Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
INSTRUCTION (MR/SS)	1000									
Regular Program	1100		37,270							37,270
Pre-K Programs	1125		6,959							6,959
Special Education Programs (Functions 1200-1220)	1200		67,798							67,798
Special Education Programs Pre-K	1225		0							0
Remedial and Supplemental Programs K-12	1250		374							374
Remedial and Supplemental Programs Pre-K	1275		0							0
Adult/Continuing Education Programs	1300		0							0
CTE Programs	1400		15,472							15,472
Interscholastic Programs	1500		7,596							7,596
Summer School Programs	1600		1,051							1,051
Gifted Programs	1650		0							0
Driver's Education Programs	1700		0							0
Bilingual Programs	1800		0							0
Truant Alternative & Optional Programs	1900		0							0
Total Instruction	1000		136,520							136,520
SUPPORT SERVICES (MR/SS)	2000									
Support Services - Pupil	2100									
Attendance & Social Work Services	2110		0							0
Guidance Services	2120		1,390							1,390
Health Services	2130		7,436							7,436
Psychological Services	2140		0							0
Speech Pathology & Audiology Services	2150		0							0
Other Support Services - Pupils (Describe & Itemize)	2190		0							0
Total Support Services - Pupil	2100		8,826							8,826
Support Services - Instructional Staff	2200									
Improvement of Instruction Services	2210		0							0
Educational Media Services	2220		4,084							4,084
Assessment & Testing	2230		0							0
Total Support Services - Instructional Staff	2200		4,084							4,084
Support Services - General Administration	2300									
Board of Education Services	2310		0							0
Executive Administration Services	2320		8,644							8,644
Special Area Administrative Services	2330		0							0
Claims Paid from Self Insurance Fund	2361		0							0
Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0
Unemployment Insurance Payments	2363		0							0
Insurance Payments (regular or self-insurance)	2364		0							0
Risk Management and Claims Services Payments	2365		0							0
Judgment and Settlements	2366		0							0
Educatl, Inspectl, Supervisory Serv. Related to Loss Prevention or Reduction	2367		311							311
Reciprocal Insurance Payments	2368		0							0
Legal Service	2369		0							0
Total Support Services - General Administration	2300		8,955							8,955
Support Services - School Administration	2400									
Office of the Principal Services	2410		25,939							25,939
Other Support Services - School Administration (Describe & Itemize)	2490		0							0
Total Support Services - School Administration	2400		25,939							25,939
Support Services - Business	2500									
Direction of Business Support Services	2510		0							0
Fiscal Services	2520		2,205							2,205
Facilities Acquisition & Construction Services	2530		0							0
Operation & Maintenance of Plant Service	2540		48,705							48,705
Pupil Transportation Services	2550		17,488							17,488
Food Services	2560		17,508							17,508
Internal Services	2570		0							0
Total Support Services - Business	2500		85,906							85,906
Support Services - Central	2600									

Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
Direction of Central Support Services	2610		0							0
Planning, Research, Development & Evaluation Services	2620		0							0
Information Services	2630		0							0
Staff Services	2640		0							0
Data Processing Services	2660		0							0
Total Support Services - Central	2600		0							0
Other Support Services (Describe & Itemize)	2900		0							0
Total Support Services	2000		133,710							133,710
COMMUNITY SERVICES (MR/SS)	3000		1,356							1,356
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
Payments for Regular Programs	4110		0							0
Payments for Special Education Programs	4120		0							0
Payments for CTE Programs	4140		0							0
Total Payments to Other Dist & Govt Units	4000		0							0
DEBT SERVICE (MR/SS)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110						0			0
Tax Anticipation Notes	5120						0			0
Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
State Aid Anticipation Certificates	5140						0			0
Other (Describe & Itemize)	5150						0			0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (MR/SS)	6000									
Total Direct Disbursements/Expenditures			271,586				0			271,586
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(11,536)
60 - CAPITAL PROJECTS (CP)										
SUPPORT SERVICES (CP)	2000									
Support Services - Business										
Facilities Acquisition & Construction Services	2530	0	0	9,500	8,000	317,500	0	0		335,000
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0		0
Total Support Services	2000	0	0	9,500	8,000	317,500	0	0		335,000
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments to Regular Programs	4110			0			0			0
Payment for Special Education Programs	4120			0			0			0
Payment for CTE Programs	4140			0			0			0
Payments to Other Govt Units (In-State) (Describe & Itemize)	4190			0			0			0
Total Payments to Other Districts & Govt Units	4000			0			0			0
PROVISION FOR CONTINGENCIES (CP)	6000									
Total Direct Disbursements/Expenditures		0	0	9,500	8,000	317,500	0	0		335,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										85,000
70 WORKING CASH FUND (WC)										
80 - TORT FUND (TF)										
SUPPORT SERVICES - GENERAL ADMINISTRATION	2000									
Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0		0
Workers' Compensation or Workers' Occupational Disease Act Payments	2362	0	0	1,000	0	0	0	0		1,000
Unemployment Insurance Payments	2363	0	0	4,000	0	0	0	0		4,000
Insurance Payments (regular or self-insurance)	2364	0	0	0	0	0	0	0		0
Risk Management and Claims Services Payments	2365	0	0	180,000	14,000	0	0	0		194,000
Judgment and Settlements	2366	0	0	0	0	0	5,000	0		5,000

Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
Educatl, Inspectl, Supervisory Serv Related to Loss Prevention or Reduction	2367	331,312	0	0	0	0	0	0		331,312
Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0		0
Legal Service	2369	0	0	13,260	0	0	0	0		13,260
Property Insurance (Building & Grounds)	2371	0	0	78,000	0	0	0	0		78,000
Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0		0
Total Support Services - General Administration	2000	331,312	0	276,260	14,000	0	5,000	0		626,572
PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
Payments for Regular Programs	4110						0			0
Payments for Special Education Programs	4120						0			0
Total Payments to Other Dist & Govt Units	4000						0			0
DEBT SERVICE (TF)	5000									
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110						0			0
Corporate Personal Property Replacement Tax Anticipation Notes	5130						0			0
Other Interest or Short-Term Debt <i>(Describe & Itemize)</i>	5150						0			0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (TF)	6000									
Total Direct Disbursements/Expenditures		331,312	0	276,260	14,000	0	5,000	0		626,572
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(11,454)
90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
SUPPORT SERVICES (FP&S)	2000									
Support Services - Business	2500									
Facilities Acquisition & Construction Services	2530	0	0	111,100	600	0	0	0		111,700
Operation & Maintenance of Plant Service	2540	0	0	0	0	0	0	0		0
Total Support Services - Business	2500	0	0	111,100	600	0	0	0		111,700
Other Support Services <i>(Describe & Itemize)</i>	2900	0	0	0	0	0	0	0		0
Total Support Services	2000	0	0	111,100	600	0	0	0		111,700
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
Payments to Regular Programs	4110						0			0
Payments to Special Education Programs	4120						0			0
Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190						0			0
Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
DEBT SERVICE (FP&S)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110						0			0
Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150						0			0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									
Debt Service - Payments of Principal on Long-Term Debt ¹⁵ <i>(Lease/Purchase Principal Retired)</i>	5300						0			0
Total Debt Service	5000						0			0
PROVISIONS FOR CONTINGENCIES (FP&S)	6000									
Total Direct Disbursements/Expenditures		0	0	111,100	600	0	0	0		111,700
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(74,413)

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

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

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	4,833,819	505,792	208,533	48,542	5,596,686
Direct Expenditures	5,249,835	528,624	270,447		6,048,906
Difference	(416,016)	(22,832)	(61,914)	48,542	(452,220)
Estimated Fund Balance - June 30, 2020	2,535,313	696,220	441,165	968,670	4,641,368
Unbalanced budget, however, a deficit reduction plan is not required at this time.					
<p><i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2019-20 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).</i></p>					
<p>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.</p>					
<p><i>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2018-2019 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.</i></p>					
<p><i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i></p>					

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

		DEFICIT REDUCTION PLAN				
		ESTIMATED BUDGET				
		FY2019-2020				
51-084-0110-26						
<i>District Number</i>						
Pawnee CUSD #11						
<i>District Name</i>						
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		2,943,300	719,052	503,079	928,157	5,093,588
RECEIPTS/REVENUES	Acct #					
LOCAL SOURCES	1000	3,786,369	505,792	165,708	48,542	4,506,411
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	74,150	0	0		74,150
STATE SOURCES	3000	722,107	0	42,825	0	764,932
FEDERAL SOURCES	4000	251,193	0	0	0	251,193
Total Receipts/Revenues		4,833,819	505,792	208,533	48,542	5,596,686
DISBURSEMENTS/EXPENDITURES	Funct #					
INSTRUCTION	1000	3,463,128				3,463,128
SUPPORT SERVICES	2000	951,441	528,624	270,447		1,750,512
COMMUNITY SERVICES	3000	0	0	0		0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	835,266	0	0		835,266
DEBT SERVICES	5000	0	0	0		0
PROVISION FOR CONTINGENCIES	6000	0	0	0		0
Total Disbursements/Expenditures		5,249,835	528,624	270,447		6,048,906
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(416,016)	(22,832)	(61,914)	48,542	(452,220)
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)		8,029	0	0	(8,029)	0
OTHER USES OF FUNDS (8000)		0	0	0	0	0
TOTAL OTHER SOURCES/USES OF FUNDS		8,029	0	0	(8,029)	0
ESTIMATED ENDING FUND BALANCE		2,535,313	696,220	441,165	968,670	4,641,368

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

		ESTIMATED BUDGET FY2020-2021				
51-084-0110-26						
<i>District Number</i>						
Pawnee CUSD #11						
<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		2,535,313	696,220	441,165	968,670	4,641,368
RECEIPTS/REVENUES	Acct #					
LOCAL SOURCES	1000					0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
STATE SOURCES	3000					0
FEDERAL SOURCES	4000					0
Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct #					
INSTRUCTION	1000					0
SUPPORT SERVICES	2000					0
COMMUNITY SERVICES	3000					0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
DEBT SERVICES	5000					0
PROVISION FOR CONTINGENCIES	6000					0
Total Disbursements/Expenditures		0	0	0		0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)						0
OTHER USES OF FUNDS (8000)						0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
ESTIMATED ENDING FUND BALANCE		2,535,313	696,220	441,165	968,670	4,641,368

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

		ESTIMATED BUDGET FY2021-2022				
51-084-0110-26						
<i>District Number</i>						
Pawnee CUSD #11						
<i>District Name</i>						
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		2,535,313	696,220	441,165	968,670	4,641,368
RECEIPTS/REVENUES	Acct #					
LOCAL SOURCES	1000					0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
STATE SOURCES	3000					0
FEDERAL SOURCES	4000					0
Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct #					
INSTRUCTION	1000					0
SUPPORT SERVICES	2000					0
COMMUNITY SERVICES	3000					0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
DEBT SERVICES	5000					0
PROVISION FOR CONTINGENCIES	6000					0
Total Disbursements/Expenditures		0	0	0		0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)						0
OTHER USES OF FUNDS (8000)						0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
ESTIMATED ENDING FUND BALANCE		2,535,313	696,220	441,165	968,670	4,641,368

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

		ESTIMATED BUDGET FY2022-2023				
51-084-0110-26						
<i>District Number</i>						
Pawnee CUSD #11						
<i>District Name</i>						
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		2,535,313	696,220	441,165	968,670	4,641,368
RECEIPTS/REVENUES	Acct #					
LOCAL SOURCES	1000					0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
STATE SOURCES	3000					0
FEDERAL SOURCES	4000					0
Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct #					
INSTRUCTION	1000					0
SUPPORT SERVICES	2000					0
COMMUNITY SERVICES	3000					0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
DEBT SERVICES	5000					0
PROVISION FOR CONTINGENCIES	6000					0
Total Disbursements/Expenditures		0	0	0		0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)						0
OTHER USES OF FUNDS (8000)						0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
ESTIMATED ENDING FUND BALANCE		2,535,313	696,220	441,165	968,670	4,641,368

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

		SUMMARY			
		BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
		ESTIMATED BUDGET			
<i>District Number</i>		<i>Date of Adoption:</i> _____			
<i>District Name</i>		<i>(Enter as MM/DD/YY)</i>			
		FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023
ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		5,093,588	4,641,368	4,641,368	4,641,368
RECEIPTS/REVENUES	Acct #				
LOCAL SOURCES	1000	4,506,411	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	74,150	0	0	0
STATE SOURCES	3000	764,932	0	0	0
FEDERAL SOURCES	4000	251,193	0	0	0
Total Receipts/Revenues		5,596,686	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct #				
INSTRUCTION	1000	3,463,128	0	0	0
SUPPORT SERVICES	2000	1,750,512	0	0	0
COMMUNITY SERVICES	3000	0	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	835,266	0	0	0
DEBT SERVICES	5000	0	0	0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0
Total Disbursements/Expenditures		6,048,906	0	0	0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(452,220)	0	0	0
OTHER SOURCES/USES OF FUNDS					
OTHER SOURCES OF FUNDS (7000)		0	0	0	0
OTHER USES OF FUNDS (8000)		0	0	0	0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
ESTIMATED ENDING FUND BALANCE		4,641,368	4,641,368	4,641,368	4,641,368

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2019-2020 through Fiscal Year 2022-2023

Pawnee CUSD #1151-084-0110-26

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.

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- **EBF and Estimated New Tier Funding:**

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

- **Employee Salaries and Benefits:**

- **Short and Long Term Borrowing:**

- **Educational Impact:**

- Other Assumptions:

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2020 budgeted expenditures over FY2019 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		School District Name: Pawnee CUSD #11					
(Section 17-1.5 of the School Code)		RCDT Number: 51-084-0110-26					
		Estimated Actual Expenditures, Fiscal Year 2019			Budgeted Expenditures, Fiscal Year 2020		
Description (Enter Whole Numbers Only)	Funct #	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	140,387		140,387	152,620		152,620
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	28,723		28,723	28,950		28,950
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		169,110	0	169,110	181,570	0	181,570
9. Estimated Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)							7%

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 3^a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5

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