

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2012 - June 30, 2013

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

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

District Name: Arlington Heights School District 25

District RCDT No: 15-016-0250-02

Budget of Arlington Heights School District 25, County of Cook,
State of Illinois, for the Fiscal Year beginning July 1, 2012 and ending June 30, 2013.

WHEREAS the Board of Education of Arlington Heights School District 25,
County of Cook, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary
of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon:

AND WHEREAS a public hearing was held as to such budget on the 6th day of September, 2012,
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:

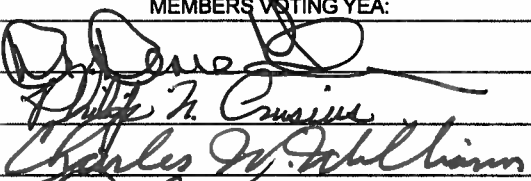
NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:
Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be

beginning July 1, 2012 and ending June 30, 2013.

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 20th
day of September, 2012 by a roll call vote of 5 Yeas, and 0 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50)
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 31, whichever comes first. Budgets are submitted to www.isbe.net/sfms/budget/2013/budget.htm. The electronic version does not require member signatures.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>											
2												
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2012 ¹											
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	43,218,155	8,325,357	2,209,257	1,602,923	1,727,659	37,897	7,721,966	61,517	68,040	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	47,440,819	6,515,562	5,345,978	1,207,981	1,719,443	0	38,610	200,371	190,683	
7	STATE SOURCES	3000	4,028,195	0	0	748,465	0	0	0	0	0	
8	FEDERAL SOURCES	4000	1,585,503	0	0	12,000	0	0	0	0	0	
9	Total Direct Receipts/Revenues *		53,055,517	6,515,562	5,345,978	1,968,446	1,719,443	0	38,610	200,371	190,683	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	9,742,000									
11	Total Receipts/Revenues		62,797,517	6,515,562	5,345,978	1,968,446	1,719,443	0	38,610	200,371	190,683	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	34,645,250				946,500					
14	SUPPORT SERVICES	2000	17,477,245	7,960,442		1,872,320	1,105,950	0		210,000	200,000	
15	COMMUNITY SERVICES	3000	523,060	0		0	39,800					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,535,454	0	0	0	0	0	0	0	0	
17	DEBT SERVICES	6000	0	0	5,419,275	0	0	0	0	0	0	
18	PROVISION FOR CONTINGENCIES	6000	100,000	0	3,600	0	0	0	0	0	0	
19	Total Direct Disbursements/Expenditures *		54,281,009	7,960,442	5,422,875	1,872,320	2,092,250	0		210,000	200,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	9,742,000	0	0	0	0	0	0	0	0	
21	Total Disbursements/Expenditures		64,023,009	7,960,442	5,422,875	1,872,320	2,092,250	0		210,000	200,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(1,225,492)	(1,444,880)	(76,897)	96,126	(372,807)	0	38,610	(9,625)	(9,317)	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁸	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³	7160		0								
33	Proceeds in O&M Fund											
34	Debt Service Fund	7170			0							
35	SALE OF BONDS (7200)											
36	Principal on Bonds Sold ⁴	7210										
37	Premium on Bonds Sold	7220										
38	Accrued Interest on Bonds Sold	7230										
39	Sale or Commensation for Fixed Assets ⁵	7300										
40	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
41	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
42	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
43	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
44	Transfer to Capital Projects Fund	7800						0				
45	ISBE Loan Proceeds	7900										
46	Other Sources Not Classified Elsewhere	7990										
	Total Other Sources of Funds ⁶		0	0	0	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)	
1	Begin entering data on Exp Rev 5-10 and Exp 11-17 tabs.											
2												
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ In O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds in Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds *		0	0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2013		41,992,663	6,880,477	2,132,360	1,699,049	1,354,852	37,897	7,760,576	51,888	58,723	

SUMMARY OF EXPENDITURES (by Major Object)

	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)	Total By Object
85	Object Name											
86	Salaries	100	40,895,656	2,406,080		40,970		0		0	0	43,342,706
87	Employee Benefits	200	5,457,890	321,150		11,300	2,092,250	0		0	0	7,882,590
88	Purchased Services	300	2,266,633	1,868,280	46,600	1,727,550		0		210,000	10,000	6,128,063
90	Supplies & Materials	400	2,171,647	1,226,604		92,500		0		0	0	4,036,751
91	Capital Outlay	500	764,214	2,086,328		0		0		0	0	3,042,542
92	Other Objects	600	2,133,969	50,000	5,376,275	0	0	0		0	0	7,560,244
93	Non-Capitalized Equipment	700	0	0	0	0	0	0		0	0	0
94	Termination Benefits	800	45,000	0	0	0						45,000
95	Total Expenditures		54,281,009	7,960,442	5,422,875	1,872,320	2,092,250	0		210,000	200,000	72,038,896

SUMMARY OF CASH TRANSACTIONS

1	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2	3 BEGINNING CASH BALANCE ON HAND July 1, 2012 7										
3	Total Direct Receipts & Other Sources 8		43,797,646	8,872,214	2,204,096	1,677,487	1,567,930	0	7,644,922	59,943	66,068
4	OTHER RECEIPTS		53,055,517	6,515,562	5,345,978	1,968,446	1,719,443	0	38,610	200,371	190,683
5	Interfund Loans Payable (Loans from Other Funds)	411									
6	Interfund Loans Receivable (Repayment of Loans)	141									
7	Notes and Warrants Payable	433									
8	Other Current Assets	199									
9	Total Other Receipts		0	0	0	0	0	0	0	0	0
10	Total Direct Receipts, Other Sources, & Other Receipts		53,055,517	6,515,562	5,345,978	1,968,446	1,719,443	0	38,610	200,371	190,683
11	Total Amount Available		96,853,163	15,387,776	7,560,074	3,645,933	3,287,373	0	7,683,532	260,314	256,751
12	Total Direct Disbursements & Other Uses 9		54,281,009	7,960,442	5,422,875	1,872,320	2,092,250	0	0	210,000	200,000
13	OTHER DISBURSEMENTS										
14	Interfund Loans Receivable (Loans to Other Funds) 10	141									
15	Interfund Loans Payable (Repayment of Loans)	411									
16	Notes and Warrants Payable	433									
17	Other Current Liabilities	499									
18	Total Other Disbursements		0	0	0	0	0	0	0	0	0
19	Total Direct Disbursements, Other Uses, & Other Disbursements		54,281,009	7,960,442	5,422,875	1,872,320	2,092,250	0	0	210,000	200,000
20	ENDING CASH BALANCE ON HAND June 30, 2013 7		42,572,154	7,427,334	2,127,199	1,773,613	1,195,123	0	7,683,532	50,314	56,751

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-									
6	Leasing Purposes Levy ¹²	1130	44,720,046	4,624,039	5,335,174	1,132,049	849,005			200,029	190,317
7	Special Education Purposes Levy	1140	253,277								
8	FICA and Medicare Only Levies	1150					843,331				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		44,973,323	4,624,039	5,335,174	1,132,049	1,692,336	0	0	200,029	190,317
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210		6,000							
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230		733,462			20,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		0	739,462	0	0	20,000	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311	9,500								
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321	100,000								
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341	121,754								
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		231,254								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				30,000					
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				40,000					
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					70,000					
64	EARNINGS ON INVESTMENTS										

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
65	Interest on Investments	1510	211,850	29,128	10,804	5,932	7,107		38,610	342	366
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		211,850	29,128	10,804	5,932	7,107	0	38,610	342	366
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	705,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	250,000								
73	Sales to Adults	1620	10,000								
74	Other Food Service (Describe & Itemize)	1690	563,500								
75	Total Food Service		1,528,500								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720	98,000								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income			0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	288,600								
85	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbooks		288,600								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		901,000							
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993									
107	Other Local Revenues (Describe & Itemize)	1999	109,292	221,933	0	0	0	0	0	0	0
108	Total Other Revenue from Local Sources		109,292	1,122,933	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	47,440,819	6,515,562	5,345,978	1,207,981	1,719,443	0	38,610	200,371	190,683

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0			0				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	1,972,521								
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		1,972,521	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	152,847								
125	Special Education - Extraordinary	3105	477,248								
126	Special Education - Personnel	3110	1,250,358								
127	Special Education - Orphanage - Individual	3120	45,530								
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145	5,000								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		1,930,983	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		0	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	115,391								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		115,391				0				
145	State Free Lunch & Breakfast	3380	5,500								
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500									
152	Transportation - Special Education	3510									
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		19,759	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K	
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1												
2												
163	Chicago General Education Block Grant	3766										
164	Chicago Educational Services Block Grant	3767										
165	School Safety & Educational Improvement Block Grant	3775										
166	Technology - Learning Technology Centers	3780										
167	State Charter Schools	3815										
168	Extended Learning Opportunities - Summer Bridges	3825										
169	Infrastructure Improvements - Planning/Construction	3920										
170	School Infrastructure - Maintenance Projects	3925										
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3998	3,800									
172	Total Restricted Grants-In-Aid		2,055,874	0	0	748,465	0	0	0	0	0	
173	Total Receipts/Revenues from State Sources	3000	4,028,195	0	0	748,465	0	0	0	0	0	
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES											
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.											
176	Federal Impact Aid	4001										
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009										
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0	
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT											
180	Head Start	4045										
181	Construction (Impact Aid)	4050										
182	MAGNET	4060										
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & Itemize)	4090										
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0	0	0	0	0	0	0	0	
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE											
186	TITLE V											
187	Title V - Innovation and Flexibility Formula	4100										
188	Title V - SEA Projects	4105										
189	Title V - Rural and Low Income Schools (REI)	4107										
190	Title V - Other (Describe & Itemize)	4199										
191	Total Title V		0	0	0	0	0	0	0	0	0	
192	FOOD SERVICE											
193	Breakfast Start-Up	4200										
194	National School Lunch Program	4210	205,000									
195	Special Milk Program	4215										
196	School Breakfast Program	4220	3,000									
197	Summer Food Service Admin/Program	4225										
198	Child Care Commodity/SFS 13-Adult Day Care	4226										
199	Fresh Fruit and Vegetables	4240										
200	Food Service - Other (Describe & Itemize)	4299										
201	Total Food Service		208,000									
202	TITLE I											
203	Title I - Low Income	4300										
204	Title I - Low Income - Neglected, Private	4305										
205	Title I - Comprehensive School Reform	4332										
206	Title I - Reading First	4334										
207	Title I - Even Start	4335										
208	Title I - Reading First SEA Funds	4337										
209	Title I - Migrant Education	4340										
210	Title I - Other (Describe & Itemize)	4399										
211	Total Title I		0	0	0	0	0	0	0	0	0	

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0			0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600	43,020								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620	1,075,387								
221	Federal Special Education - IDEA Room & Board	4625									
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		1,118,407	0			0				
225	CTE - PERKINS										
226	CTE - Perkins-Title III/E Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799		0							
228	Total CTE - Perkins			0							
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - XI	4880									
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Advanced Placement Fee/International Baccalaureate	4904									
262	Emergency Immigrant Assistance	4905									
263	Title III - English Language Acquisition	4909	86,966								
264	Learn & Serve America	4910									
265	McKinney Education for Homeless Children	4920									
266	Title II - Eisenhower - Professional Development Formula	4930									
267	Title II - Teacher Quality	4932	103,130								
268	Federal Charter Schools	4960									
269	Medicaid Matching Funds - Administrative Outreach	4991	70,000								
270	Medicaid Matching Funds - Fee-For-Service Program	4992									
271	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998									
272	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,586,503	0	0	0	0	0		0	0
273	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,586,503	0	0	0	0	0	0	0	0

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2			53,055,517	6,515,562	5,345,978	1,968,446	1,719,443	0	38,610	200,371	190,683
274	TOTAL DIRECT RECEIPTS/REVENUES		53,055,517	6,515,562	5,345,978	1,968,446	1,719,443	0	38,610	200,371	190,683

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	19,500,590	2,431,900	395,951	801,378	62,160	30,960		45,000	23,267,939
6	Pre-K Programs	1125				2,550					2,550
7	Special Education Programs (Functions 1200 - 1220)	1200	6,203,250	1,107,800	74,360	108,320	22,500				7,516,230
8	Special Education Programs Pre-K	1225	856,400	110,100	6,000	8,200					980,700
9	Remedial and Supplemental Programs K-12	1250									0
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400									0
13	Interscholastic Programs	1500	133,030	1,900	12,390	5,500		4,500			157,320
14	Summer School Programs	1600	242,150	2,400	5,000	12,000					261,550
15	Gifted Programs	1650	546,120	51,300	13,200	4,150					614,770
16	Driver's Education Programs	1700									0
17	Bilingual Programs	1800	1,186,997	153,900	52,940	17,900	4,454				1,416,191
18	Traunt Alternative & Optional Programs	1900									0
19	Pre-K Programs - Private Tuition	1910									0
20	Regular K-12 Programs - Private Tuition	1911									0
21	Special Education Programs K-12 Private Tuition	1912						428,000			428,000
22	Special Education Programs Pre-K Tuition	1913									0
23	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
25	Adult/Continuing Education Programs Private Tuition	1916									0
26	CTE Programs Private Tuition	1917									0
27	Interscholastic Programs Private Tuition	1918									0
28	Summer School Programs Private Tuition	1919									0
29	Gifted Programs Private Tuition	1920									0
30	Bilingual Programs Private Tuition	1921									0
31	Traunts Alternative/Opt Ed Programs Private Tuition	1922									0
32	Total Instruction *	1000	28,668,537	3,859,300	559,841	959,998	89,114	463,460	0	45,000	34,645,250
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil	2110	1,018,470	106,800	2,500	6,600					1,134,370
35	Attendance & Social Work Services	2120									0
36	Guidance Services	2130	523,640	34,400	3,380	9,050					570,470
37	Health Services	2140	484,110	56,200	36,850	4,200					585,360
38	Psychological Services	2150	1,422,250	175,990	40,600	11,800	5,100				1,655,740
39	Speech Pathology & Audiology Services	2190	319,760	2,700	15,295	33,264					371,019
40	Other Support Services - Pupils (Describe & Itemize)	2100	3,768,230	378,090	100,625	64,914	5,100	0	0	0	4,316,959
41	Total Support Services - Pupil										
42	Support Services - Instructional Staff	2210	1,702,389	142,000	269,094	184,075	1,500	2,500			2,301,558
43	Improvement of Instruction Services	2220	1,502,010	271,600	229,755	309,224	667,000				2,979,589
44	Educational Media Services	2230	3,120	100		90,250					93,470
45	Assessment & Testing	2200	3,207,519	413,700	498,949	583,549	668,500	2,500	0	0	5,374,617
46	Total Support Services - Instructional Staff										
47	Support Services - General Administration	2310			156,000	3,000		10,500			169,500
48	Board of Education Services	2320	331,380	38,000	16,000	4,000					392,680
49	Executive Administration Services	2330	346,190	50,400	31,950	4,500	1,500	2,200			436,740
50	Special Area Administration Services	2360 - 2370			487,103						487,103
51	Tort Immunity Services	2300	677,570	88,400	691,053	11,500	1,500	16,000	0	0	1,486,023
52	Total Support Services - General Administration										
53	Support Services - School Administration	2410	2,425,570	524,200	31,500	65,556					3,046,826
54	Office of the Principal Services	2490									0
55	Other Support Services - School Administration (Describe & Itemize)										0
56	Total Support Services - School Administration	2400	2,425,570	524,200	31,500	65,556	0	0	0	0	3,046,826

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
57	Support Services - Business										
58	Direction of Business Support Services	2510	236,710	44,300	4,700			2,000			287,710
59	Fiscal Services	2520	132,160	14,100	80,340	46,200					272,800
60	Operation & Maintenance of Plant Services	2540									0
61	Pupil Transportation Services	2550									0
62	Food Services	2560	551,780	48,200	34,875	660,000					1,294,855
63	Internal Services	2570			92,000						92,000
64	Total Support Services - Business	2500	920,650	106,600	211,915	706,200	0	2,000	0	0	1,947,365
65	Support Services - Central										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620									0
68	Information Services	2630	71,680	10,800	14,500	3,500					100,480
69	Staff Services	2640	940,040	57,600	155,850	36,930		14,555			1,204,975
70	Data Processing Services	2660									0
71	Total Support Services - Central	2600	1,011,720	68,400	170,350	40,430	0	14,555	0	0	1,305,455
72	Other Support Services (Describe & Itemize)	2900									0
73	Total Support Services	2000	12,011,259	1,579,390	1,704,292	1,472,149	675,100	35,055	0	0	17,477,245
74	COMMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	3000	215,860	19,200	2,500	285,500					523,060
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)										
77	Payments for Regular Programs	4110									0
78	Payments for Special Education Programs	4120						169,397			169,397
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140									0
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
83	Total Payments to Districts and Other Govt Units (In-State)	4100			0			169,397			169,397
84	Payments for Regular Programs - Tuition	4210									0
85	Payments for Special Education Programs - Tuition	4220						1,352,557			1,352,557
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0
87	Payments for CTE Programs - Tuition	4240									0
88	Payments for Community College Programs - Tuition	4270									0
89	Payments for Other Programs - Tuition	4280									0
90	Other Payments to In-State Govt Units	4290						13,500			13,500
91	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						1,366,057			1,366,057
92	Payments for Regular Programs - Transfers	4310									0
93	Payments for Special Education Programs - Transfers	4320									0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
95	Payments for CTE Programs - Transfers	4340									0
96	Payments for Community College Program - Transfers	4370									0
97	Payments for Other Programs - Transfers	4380									0
98	Other Payments to In-State Govt Units - Transfers	4390									0
99	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
100	Payments to Other District & Govt Units (Out of State)	4400									0
101	Total Payments to Other District & Govt Units	4000			0			1,535,454			1,535,454
102	DEBT SERVICE (ED)										
103	Debt Service - Interest on Short-Term Debt										
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt	5150									0
109	Total Debt Service - Interest on Short-Term Debt	5100						0			0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
110	Debt Service - Interest on Long-Term Debt	5200									0
111	Total Debt Service	5000									0
112	PROVISION FOR CONTINGENCIES (ED)	6000									100,000
113	Total Direct Disbursements/Expenditures		40,895,656	5,457,890	2,266,633	2,717,647	764,214	2,133,969	0	45,000	54,281,009
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,225,492)
115											
116	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
117	SUPPORT SERVICES (O&M)										
118	Support Services - Pupil										
119	Other Support Services - Pupils (Describe & Itemize)	2190									0
120	Support Services - Business										
121	Direction of Business Support Services	2510									0
122	Facilities Acquisition & Construction Services	2530									0
123	Operation & Maintenance of Plant Services	2540	2,406,080	321,150	1,868,280	1,226,604	2,088,328	50,000			7,960,442
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	2,406,080	321,150	1,868,280	1,226,604	2,088,328	50,000			7,960,442
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	2,406,080	321,150	1,868,280	1,226,604	2,088,328	50,000			7,960,442
129	COMMUNITY SERVICES (O&M)	3000									0
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
131	Payments to Other Govt Units (In-State)										
132	Payments for Special Education Programs	4120									0
133	Payments for CTE Program	4140									0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
135	Total Payments to Other Govt Units (In-State)	4100			0						0
136	Payments to Other Govt Units (Out of State)	4400									0
137	Total Payments to Other District and Govt Unit	4000			0						0
138	DEBT SERVICE (O&M)										
139	Debt Service - Interest on Short-Term Debt										
140	Tax Anticipation Warrants	5110									0
141	Tax Anticipation Notes	5120									0
142	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
143	State Aid Anticipation Certificates	5140									0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
145	Total Debt Service - Interest on Short-Term Debt	5100									0
146	Debt Service - Interest on Long-Term Debt	5200									0
147	Total Debt Service	5000									0
148	PROVISION FOR CONTINGENCIES (O&M)	6000									0
149	Total Direct Disbursements/Expenditures		2,406,080	321,150	1,868,280	1,226,604	2,088,328	50,000	0	0	7,960,442
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,414,860)
151											
152	30 - DEBT SERVICE FUND (DS)										
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
154	DEBT SERVICE (DS)										
155	Debt Service - Interest on Short-Term Debt										0
156	Tax Anticipation Warrants	5110									0
157	Tax Anticipation Notes	5120									0
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
159	State Aid Anticipation Certificates	5140									0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
161	Total Debt Service - Interest On Short-Term Debt	5100									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
162	Debt Service - Interest on Long-Term Debt	5200						327,675			327,675
163	Debt Service - Payments of Principal on Long-Term Debt ¹⁶ (Lease/Purchase Principal Retired)	5300						5,045,000			5,045,000
164	Debt Service Other (Describe & Itemize)	5400			46,600			5,372,675			5,419,275
165	Total Debt Service	5000			46,600			3,600			3,600
166	PROVISION FOR CONTINGENCIES (DS)	6000			46,600			5,376,275			5,422,875
167	Total Direct Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(76,997)
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Support Services - Pupils										
173	Other Support Services - Pupils (Describe & Itemize)	2190									0
174	Support Services - Business										
175	Pupil Transportation Services	2550	40,970	11,300	1,727,550	92,500					1,872,320
176	Other Support Services (Describe & Itemize)	2900									0
177	Total Support Services	2000	40,970	11,300	1,727,550	92,500	0	0	0	0	1,872,320
178	COMMUNITY SERVICES (TR)	3000									0
179	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
180	Payments to Other Govt Units (In-State)										0
181	Payments for Regular Program	4110									0
182	Payments for Special Education Programs	4120									0
183	Payments for Adult/Continuing Education Programs	4130									0
184	Payments for CTE Programs	4140									0
185	Payments for Community College Programs	4170									0
186	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
187	Total Payments to Other Govt Units (In-State)	4100			0			0			0
188	Payments to Other Govt Units (Out-of-State)	4400									0
189	Total Payments to Other Districts & Govt Units	4000			0			0			0
190	DEBT SERVICE (TR)										
191	Debt Service - Interest on Short-Term Debt										0
192	Tax Anticipation Warrants	5110									0
193	Tax Anticipation Notes	5120									0
194	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
195	State Aid Anticipation Certificates	5140									0
196	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
197	Total Debt Service - Interest On Short-Term Debt	5100						0			0
198	Debt Service - Interest on Long-Term Debt	5200									0
199	Debt Service - Payments of Principal on Long-Term Debt ¹⁶ (Lease/Purchase Principal Retired)	5300									0
200	Debt Service - Other (Describe and Itemize)	5400									0
201	Total Debt Service	5000						0			0
202	PROVISION FOR CONTINGENCIES (TR)	6000									0
203	Total Direct Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		40,970	11,300	1,727,550	92,500	0	0	0	0	1,872,320
204											96,126
205											
206	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
207	INSTRUCTION (MR/SS)										
208	Regular Program	1100		329,700							329,700
209	Pre-K Programs	1125		15,300							15,300
210	Special Education Programs (Functions 1200-1220)	1200		505,500							505,500
211	Special Education Programs Pre-K	1225		51,700							51,700
212	Remedial and Supplemental Programs K-12	1250									0
213	Remedial and Supplemental Programs Pre-K	1275									0
214	Adult/Continuing Education Programs	1300									0
215	CTE Programs	1400									0
216	Interscholastic Programs	1500		2,500							2,500
217	Summer School Programs	1600		9,500							9,500
218	Gifted Programs	1650		7,600							7,600

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	(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
1											
2											
219	Driver's Education Programs	1700									0
220	Bilingual Programs	1800		24,700							24,700
221	Tuuant Alternative & Optional Programs	1900									0
222	Total Instruction	1900		946,500							946,500
223	SUPPORT SERVICES (MR/SS)										
224	Support Services - Pupil										
225	Attendance & Social Work Services	2110		16,800							16,800
226	Guidance Services	2120									0
227	Health Services	2130		29,200							29,200
228	Psychological Services	2140		8,600							8,600
229	Speech Pathology & Audiology Services	2150		19,000							19,000
230	Other Support Services - Pupils (Describe & Itemize)	2190		21,700							21,700
231	Total Support Services - Pupil	2100		95,300							95,300
232	Support Services - Instructional Staff										
233	Improvement of Instruction Services	2210		47,550							47,550
234	Educational Media Services	2220		144,200							144,200
235	Assessment & Testing	2230		100							100
236	Total Support Services - Instructional Staff	2200		191,850							191,850
237	Support Services - General Administration										
238	Board of Education Services	2310									0
239	Executive Administration Services	2320		18,300							18,300
240	Special Area Administrative Services	2330		23,400							23,400
241	Claims Paid from Self Insurance Fund	2361									0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
243	Unemployment Insurance Payments	2363									0
244	Insurance Payments (regular or self-insurance)	2364									0
245	Risk Management and Claims Services Payments	2365									0
246	Judgment and Settlements	2366									0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
248	Reciprocal Insurance Payments	2368									0
249	Legal Service	2369									0
250	Total Support Services - General Administration	2300		41,700							41,700
251	Support Services - School Administration										
252	Office of the Principal Services	2410									148,400
253	Other Support Services - School Administration (Describe & Itemize)	2490									0
254	Total Support Services - School Administration	2400		148,400							148,400
255	Support Services - Business										
256	Direction of Business Support Services	2510		19,300							19,300
257	Fiscal Services	2520		26,000							26,000
258	Facilities Acquisition & Construction Services	2530									0
259	Operation & Maintenance of Plant Service	2540		422,600							422,600
260	Pupil Transportation Services	2550		7,900							7,900
261	Food Services	2560		94,400							94,400
262	Internal Services	2570									0
263	Total Support Services - Business	2500		570,200							570,200

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	(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
1											
2											
264	Support Services - Central										0
265	Direction of Central Support Services	2610									0
266	Planning, Research, Development & Evaluation Services	2620									0
267	Information Services	2630		13,900							13,900
268	Staff Services	2640		44,600							44,600
269	Data Processing Services	2660									0
270	Total Support Services - Central	2600		58,500							58,500
271	Other Support Services (Describe & Itemize)	2900									0
272	Total Support Services	2000		1,105,950							1,105,950
273	COMMUNITY SERVICES (MR/SS)	3000		39,800							39,800
274	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
275	Payments for Special Education Programs	4120									0
276	Payments for CTE Programs	4140									0
277	Total Payments to Other Districts & Govt Units	4000		0							0
278	DEBT SERVICE (MR/SS)										
279	Debt Service - Interest on Short-Term Debt										
280	Tax Anticipation Warrants	5110									0
281	Tax Anticipation Notes	5120									0
282	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
283	State Aid Anticipation Certificates	5140									0
284	Other (Describe & Itemize)	5150									0
285	Total Debt Service	5000									0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
287	Total Direct Disbursements/Expenditures			2,092,250							2,092,250
288	Excess (Deficiency) of Receipts/Revenues Over										
289	Disbursements/Expenditures										(372,807)
290	60 - CAPITAL PROJECTS (CP)										
291	SUPPORT SERVICES (CP)										
292	Support Services - Business										
293	Facilities Acquisition & Construction Services	2530									0
294	Other Support Services (Describe & Itemize)	2900									0
295	Total Support Services	2000		0							0
296	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
297	Payments to Other Govt Units (In-State)										
298	Payments to Other Govt Units (In-State)	4100									0
299	Payment for Special Education Programs	4120									0
300	Payment for CTE Programs	4140									0
301	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
302	Total Payments to Other Districts & Govt Units	4000									0
303	PROVISION FOR CONTINGENCIES (CP)	6000									0
304	Total Direct Disbursements/Expenditures			0							0
305	Excess (Deficiency) of Receipts/Revenues Over										
306	Disbursements/Expenditures										0
307	70 WORKING CASH FUND (WC)										
308											
309	80 - TORT FUND (TF)										
310	SUPPORT SERVICES - GENERAL ADMINISTRATION										
311	Claims Paid from Self Insurance Fund	2361									0
312	Workers Compensation or Workers' Occupational Disease Act Payments	2362									0
313	Unemployment Insurance Payments	2363									0
314	Insurance Payments (regular or self-insurance)	2364									0
315	Risk Management and Claims Services Payments	2365									0
316	Judgment and Settlements	2366									0
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
318	Reciprocal Insurance Payments	2368									0
319	Legal Service	2369									0
320	Property Insurance (Building & Grounds)	2371									0
321	Vehicle Insurance (Transportation)	2372									0
					210,000						210,000

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
322	Total Support Services - General Administration	2000	0	0	210,000	0	0	0	0	0	210,000
323	DEBT SERVICE (TF)										
324	Debt Service - Interest on Short-Term Debt										0
325	Tax Anticipation Warrants	5110									0
326	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
327	Other Interest on Short-Term Debt	5150									0
328	Total Debt Service	5000									0
329	PROVISIONS FOR CONTINGENCIES (TF)	6000									0
330	Total Direct Disbursements/Expenditures		0	0	210,000	0	0	0	0	0	210,000
331	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(5,629)
332											
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
334	SUPPORT SERVICES (FP&S)										
335	Support Services - Business										
336	Facilities Acquisition & Construction Services	2530		10,000			190,000				200,000
337	Operation & Maintenance of Plant Service	2540									0
338	Total Support Services - Business	2500	0	10,000	0	0	190,000	0	0	0	200,000
339	Other Support Services (Describe & Itemize)	2900									0
340	Total Support Services	2000	0	10,000	0	0	190,000	0	0	0	200,000
341	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4180									0
343	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
344	DEBT SERVICE (FP&S)										
345	Debt Service - Interest on Short-Term Debt										0
346	Tax Anticipation Warrants	5110									0
347	Other Interest on Short-Term Debt	5150									0
348	Total Debt Service - Interest on Short-Term Debt	5100									0
349	Debt Service - Interest on Long-Term Debt	5200									0
350	Debt Service - Payments of Principal on Long-Term Debt ¹⁶	5300									0
351	(Lease/Purchase Principal Retired)										0
352	Total Debt Service	5000									0
353	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
354	Total Direct Disbursements/Expenditures		0	10,000	0	0	190,000	0	0	0	200,000
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(5,317)

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

1. Revenue code 3999 includes \$3500 for the state library grant
2. Expenditure fund 30 code 5400 represents the interest and principal payments on capital leases
3. Revenue code 1614 includes ala carte sales to pupils
4. Revenue code 1690 includes community food service sales and catering revenue
5. Revenue code 1999 in fund 20 represents anticipated grant funds from the DCEO
6. Revenue code 1999 in fund 10 represents crossing guard reimbursement from the Village and a local Italian language grant
7. Expenditure function 2190 represents costs related to student supervision before/after school and during lunch

	A	B	C	D	E	F
1						
2	Arlington Heights School District 25 15-016-0250-02					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	53,055,517	6,515,562	1,968,446	38,610	61,578,135
6	Direct Expenditures	54,281,009	7,960,442	1,872,320		64,113,771
7	Difference	(1,225,492)	(1,444,880)	96,126	38,610	(2,535,636)
8	Estimated Fund Balance - June 30, 2013	41,992,663	6,880,477	1,699,049	7,760,576	58,332,765
9	Unbalanced budget, however, a deficit reduction plan is not required at this time.					
10						
11						
12	<p>A deficit reduction plan is required if the local board of education adopts (or amends) the 2012-13 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).</p>					
13	<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>					
14	<p>The School Code, Section 17-1 (105 ILCS 5/17-1) - if the Annual Financial Report (AFR) for the applicable (budget) fiscal year reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan to ISBE within 30 days after acceptance of the AFR.</p>					
15	<p>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</p>					

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	C	D	E	F	G
			DEFICIT REDUCTION PLAN				
			ESTIMATED BUDGET				
			FY2012-13				
			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
1							
2							
3	Arlington Heights School District 25	15-016-0250-02					
4	District Number						
5							
6	ESTIMATED BEGINNING FUND BALANCE	(must equal					
7	prior Ending Fund Balance)		43,218,155	8,325,357	1,602,923	7,721,966	60,868,401
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	47,440,819	6,515,562	1,207,981	38,610	55,202,972
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0
11	STATE SOURCES	3000	4,028,195	0	748,465	0	4,776,660
12	FEDERAL SOURCES	4000	1,586,503	0	12,000	0	1,598,503
13	Total Receipts/Revenues		53,055,517	6,515,562	1,968,446	38,610	61,578,135
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	34,645,250				34,645,250
16	SUPPORT SERVICES	2000	17,477,245	7,960,442	1,872,320		27,310,007
17	COMMUNITY SERVICES	3000	523,060	0	0		523,060
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,535,454	0	0		1,535,454
19	DEBT SERVICES	6000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	100,000	0	0		100,000
21	Total Disbursements/Expenditures		54,281,009	7,960,442	1,872,320		64,113,771
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,225,492)	(1,444,880)	96,126	38,610	(2,535,636)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		41,992,663	6,880,477	1,699,049	7,760,576	58,332,765

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	H	I	J	K	L
		ESTIMATED BUDGET FY2013-14					
1							
2							
3	Arlington Heights School District 25	15-016-0250-02					
4	District Number						
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE prior Ending Fund Balance)	(must equal	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
8	RECEIPTS/REVENUES	Acct No.	41,992,663	6,880,477	1,699,049	7,760,576	58,332,765
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		41,992,663	6,880,477	1,699,049	7,760,576	58,332,765

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1							
2							
3	Arlington Heights School District 25	15-016-0250-02					
4	District Number						
5							
6							
ESTIMATED BUDGET FY2014-15							
7	ESTIMATED BEGINNING FUND BALANCE prior Ending Fund Balance)	(must equal	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
8	RECEIPTS/REVENUES	Acct No.	41,992,663	6,880,477	1,699,049	7,760,576	58,332,765
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		41,992,663	6,880,477	1,699,049	7,760,576	58,332,765

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	R	S	T	U	V
			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
1							
2							
3	Arlington Heights School District 25	15-016-0250-02					
4	District Number						
5							
6	ESTIMATED BEGINNING FUND BALANCE	(must equal	41,992,663	6,880,477	1,699,049	7,760,576	58,332,765
7	prior Ending Fund Balance)						
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	6000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		41,992,663	6,880,477	1,699,049	7,760,576	58,332,765

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
			SUMMARY			
	BUDGET ADDENDUM - DEFICIT REDUCTION PLAN					
	ESTIMATED BUDGET					
	Date of Adoption: (Enter as MM/DD/YY)					
			FY2012-13	FY2013-14	FY2014-15	FY2015-16
1						
2						
3	Arlington Heights School District 25	15-016-0250-02				
4	District Number					
5						
6	ESTIMATED BEGINNING FUND BALANCE	(must equal				
7	prior Ending Fund Balance)		60,868,401	58,332,765	58,332,765	58,332,765
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	55,202,972	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	4,776,660	0	0	0
12	FEDERAL SOURCES	4000	1,598,503	0	0	0
13	Total Receipts/Revenues		61,578,135	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	34,645,250	0	0	0
16	SUPPORT SERVICES	2000	27,310,007	0	0	0
17	COMMUNITY SERVICES	3000	523,060	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,535,454	0	0	0
19	DEBT SERVICES	6000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	100,000	0	0	0
21	Total Disbursements/Expenditures		64,113,771	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(2,535,636)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		58,332,765	58,332,765	58,332,765	58,332,765

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2013 through Fiscal Year 2016

Arlington Heights School District 25**15-016-0250-02**

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/2013/budget.htm

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

0

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 FY2013 budgeted expenditures over FY2012 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: **Arlington Heights School District 25**
 RCDT Number: **15-016-0250-02**

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2012			Budgeted Expenditures, Fiscal Year 2013		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	367,702		367,702	392,680		392,680
2. Special Area Administration Services	2330	456,866		456,866	436,740		436,740
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510	286,081		286,081	287,710	0	287,710
5. Internal Services	2570	88,176		88,176	92,000		92,000
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0			0
8. Totals		1,198,825	0	1,198,825	1,209,130	0	1,209,130
9. Estimated Percent Increase (Decrease) for FY2013 (Budgeted) over FY2012 (Actual)							1%

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

Arlington Heights School District 25 15-016-0250-02

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

See School Code, Section 10-20.21 - Contracts

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

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monetary Remunerations Distributed

Reference Description

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

CHECK FOR ERRORS	
<p>This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Deficit reduction plan is 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).	
Estimated Beginning Fund Balance July, 1 2012 for all Funds (Cells C3 - K3) (Line must have a number or zero)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2012, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2013, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	(Page
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

End of Balancing