

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

☒ Cash
☐ Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2013 - June 30, 2014

Balanced budget, no deficit
reduction plan is required.

Date of Amended Budget: June 17, 2014
(MM/DD/YY)

District Name: Calumet School District 132
District RCDT No: 07-016-1320-02

Budget of Calumet School District 132, County of Cook,
State of Illinois, for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014.

WHEREAS the Board of Education of Calumet School District 132,
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 _____ day of _____, 20____,
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, 2013 and ending June 30, 2014.

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 17th
day of June, 202014 by a roll call vote of 3 Yeas, and 2 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
Ernestine Stover	Janice Harrison
Abe Wilson	Shevelle Carter
Patricia Ann Carr	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.

- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 31, whichever comes first. Budgets are submitted to: www.isbe.net/sfms/budget/2014/budget.htm. The electronic version does not require member signatures.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.											
2												
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2013 ¹		6,769,241	2,185	1,141,921	1,094,053	156,504	2,327,466	168,878	1,028,497	326,519	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	3,091,500	817,200	59,400	54,500	120,000	137,900	1,800	403,600	11,900	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	98,000	0	0	0	0					
7	STATE SOURCES	3000	5,976,740	775,950	435,000	422,600	130,000	1,601,000	0	0	39,000	
8	FEDERAL SOURCES	4000	1,462,100	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		10,628,340	1,593,150	494,400	477,100	250,000	1,738,900	1,800	403,600	50,900	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	1,257,000									
11	Total Receipts/Revenues		11,885,340	1,593,150	494,400	477,100	250,000	1,738,900	1,800	403,600	50,900	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	5,497,700				93,300					
14	SUPPORT SERVICES	2000	4,132,745	1,333,000		475,000	140,200	4,766,000		331,800	16,100	
15	COMMUNITY SERVICES	3000	0	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,125,000	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	5000	0	462,022	0	0	0		0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		10,765,445	1,333,000	462,022	475,000	233,500	4,766,000		331,800	16,100	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	1,257,000	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		12,012,445	1,333,000	462,022	475,000	233,500	4,766,000		331,800	16,100	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(127,105)	260,150	32,378	2,100	16,500	(3,027,100)	1,800	71,800	34,800	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	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 to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						700,000				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	0	0	0	0	700,000	0	0	0	

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.	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												
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	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a}	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	700,000									
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 ⁹		700,000	0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		(700,000)	0	0	0	0	700,000	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2014		5,942,136	262,335	1,174,299	1,096,153	173,004	366	170,678	1,100,297	361,319	
82												
83												
84												
SUMMARY OF EXPENDITURES (by Major Object)												
85		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
86	Object Name											
87	Salaries	100	5,968,600	44,000		0		0		0	0	6,012,600
88	Employee Benefits	200	1,048,400	0		0	233,500	0		0	0	1,281,900
89	Purchased Services	300	1,585,850	705,000	700	0		4,688,000		331,800	15,000	7,326,350
90	Supplies & Materials	400	498,300	247,000		0		78,000		0	1,100	824,400
91	Capital Outlay	500	520,000	337,000		0		0		0	0	857,000
92	Other Objects	600	1,134,295	0	461,322	475,000	0	0		0	0	2,070,617
93	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
94	Termination Benefits	800	0	0		0		0		0	0	0
95	Total Expenditures		10,765,445	1,333,000	462,022	475,000	233,500	4,766,000		331,800	16,100	18,372,867

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, 2013 ⁷										
4	Total Direct Receipts & Other Sources ⁸		6,823,718	0	1,141,921	1,094,053	156,584	2,327,466	168,878	1,028,497	326,519
5	OTHER RECEIPTS		10,628,340	1,593,150	494,400	477,100	250,000	2,438,900	1,800	403,600	50,900
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		10,628,340	1,593,150	494,400	477,100	250,000	2,438,900	1,800	403,600	50,900
12	Total Amount Available		17,452,058	1,593,150	1,636,321	1,571,153	406,584	4,766,366	170,678	1,432,097	377,419
13	Total Direct Disbursements & Other Uses ⁹		11,455,445	1,333,000	462,022	475,000	233,500	4,766,000	0	331,800	16,100
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		11,455,445	1,333,000	462,022	475,000	233,500	4,766,000	0	331,800	16,100
21	ENDING CASH BALANCE ON HAND June 30, 2014 ⁷		5,996,613	260,150	1,174,299	1,096,153	173,084	366	170,678	1,100,297	361,319

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											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	2,759,500	817,000	54,500	54,500	120,000	136,500	1,000	399,000	1,000
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140									
8	FICA and Medicare Only Levies	1150									
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		2,759,500	817,000	54,500	54,500	120,000	136,500	1,000	399,000	1,000
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230									
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	112,000								
18	Total Payments in Lieu of Taxes		112,000	0	0	0	0	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311	20,000								
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									
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									
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		20,000								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
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									
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									

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											
56	Special Education Transportation Fees from Other Districts (in State)	1442									
57	Special Education Transportation Fees from Other Sources (in State)	1443									
	Special Education Transportation Fees from Other Sources (Out of State)	1444									
58											
59	Adult Transportation Fees from Pupils or Parents (in State)	1451									
60	Adult Transportation Fees from Other Districts (in State)	1452									
61	Adult Transportation Fees from Other Sources (in State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	33,000	200	4,900	0		1,400	800	4,600	10,900
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		33,000	200	4,900	0	0	1,400	800	4,600	10,900
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		0								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		0	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811									
85	Rentals - Summer School Textbooks	1812									
86	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		0								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910	12,000								
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	155,000								
108	Total Other Revenue from Local Sources		167,000	0	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	3,091,500	817,200	59,400	54,500	120,000	137,900	1,800	403,600	11,900

	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	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
110	Flow-Through Revenue from State Sources	2100									
111	Flow-Through Revenue from Federal Sources	2200									
112	Other Flow-Through Revenue (Describe & Itemize)	2300	98,000								
113	Total Flow-Through Receipts/Revenues From One District to Another District	2000	98,000	0		0	0				
114	UNRESTRICTED REVENUES FROM STATE SOURCES										
115	UNRESTRICTED GRANTS-IN-AID										
116	General State Aid (Section 18-8.05)	3001	5,060,640	721,000	435,000	0	130,000	367,000		0	39,000
117	General State Aid Hold Harmless/Supplemental	3002									
118	Reorganization Incentives (Accounts 3005-3021)	3005									
119	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
120	Total Unrestricted Grants-In-Aid		5,060,640	721,000	435,000	0	130,000	367,000		0	39,000
121	RESTRICTED GRANTS-IN-AID										
122	SPECIAL EDUCATION										
123	Special Education - Private Facility Tuition	3100	140,400								
124	Special Education - Extraordinary	3105	237,200								
125	Special Education - Personnel	3110	237,200								
126	Special Education - Orphanage - Individual	3120	219,400								
127	Special Education - Orphanage - Summer	3130	5,000								
128	Special Education - Summer School	3145	15,500								
129	Special Education - Other (Describe & Itemize)	3199	854,700	0		0					
130	Total Special Education		1,000	0		0	0				
131	CAREER AND TECHNICAL EDUCATION (CTE)										
132	CTE - Technical Education - Tech Prep	3200	1,000								
133	CTE - Secondary Program Improvement (CTEI)	3220									
134	CTE - WECEP	3225									
135	CTE - Agriculture Education	3235									
136	CTE - Instructor Practicum	3240									
137	CTE - Student Organizations	3270									
138	CTE - Other (Describe & Itemize)	3299									
139	Total Career and Technical Education		1,000	0		0	0				
140	BILINGUAL EDUCATION										
141	Bilingual Education - Downstate - TPI and TBE	3305	39,500								
142	Bilingual Education - Downstate - Transitional Bilingual Education	3310	39,500								
143	Total Bilingual Education		20,900								
144	State Free Lunch & Breakfast	3360									
145	School Breakfast Initiative	3365									
146	Driver Education	3370									
147	Adult Education (from ICB)	3410									
148	Adult Education - Other (Describe & Itemize)	3499									
149	TRANSPORTATION										
150	Transportation - Regular/Vocational	3500				124,700					
151	Transportation - Special Education	3510				297,900					
152	Transportation - Other (Describe & Itemize)	3599	0	0		422,600	0				
153	Total Transportation		0	0		0	0				
154	Learning Improvement - Change Grants	3610									
155	Scientific Literacy	3660									
156	Truant Alternative/Optional Education	3695									
157	Early Childhood - Block Grant	3705									
158	Reading Improvement Block Grant	3715									
159	Reading Improvement Block Grant - Reading Recovery	3720									
160	Continued Reading Improvement Block Grant	3725									
161	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
162											

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Learning Technology Centers	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920		54,950							
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
172	Total Restricted Grants-In-Aid		916,100	54,950	0	422,600	0	1,234,000	0	0	0
173	Total Receipts/Revenues from State Sources	3000	5,976,740	775,950	435,000	422,600	130,000	1,601,000	0	0	39,000
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				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	480,800								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	168,800								
197	Summer Food Service Admin/Program	4225									
198	Child Care Commodity/SFS 13-Adult Day Care	4226									
199	Fresh Fruit and Vegetables	4240	48,200								
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		697,800				0				
202	TITLE I										
203	Title I - Low Income	4300	435,000								
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				0	0				
211	Total Title I		435,000	0							

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	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	9,800								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620	148,000								
221	Federal Special Education - IDEA Room & Board	4625									
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		157,800	0			0				
225	CTE - PERKINS										
226	CTE - Perkins: Title III E Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title II - Technology - Formula	4860									
239	ARRA - Title II - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - XI	4880									
259	Total Stimulus Programs		0	0		0	0			0	0
260	Race to the Top Program	4901	25,600								
261	Advanced Placement Fee/International Baccalaureate	4904									
262	Emergency Immigrant Assistance	4905									
263	Title III - English Language Acquisition	4909	15,000								
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	45,000								

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											
268	Federal Charter Schools	4980									
269	Medicaid Matching Funds - Administrative Outreach	4991	20,400								
270	Medicaid Matching Funds - Fee-For-Service Program	4992	65,500								
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		1,462,100	0	0	0	0	0		0	0
273	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,462,100	0	0	0	0	0	0	0	0
274	TOTAL DIRECT RECEIPTS/REVENUES		10,628,340	1,593,150	494,400	477,100	250,000	1,738,900	1,800	403,600	50,900

	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
2	10 - EDUCATIONAL FUND (ED)										
3	INSTRUCTION (ED)										
4	Regular Programs	1100	3,000,000	958,000	75,000	272,000	300,000				4,605,000
5	Pre-K Programs	1125									0
6	Special Education Programs (Functions 1200 - 1220)	1200	552,000	2,400	7,600	5,000					567,000
7	Special Education Programs Pre-K	1225									0
8	Remedial and Supplemental Programs K-12	1250									0
9	Remedial and Supplemental Programs Pre-K	1275									0
10	Adult/Continuing Education Programs	1300									0
11	CTE Programs	1400									0
12	Interscholastic Programs	1500									0
13	Summer School Programs	1600	60,000	700							60,700
14	Gifted Programs	1650									0
15	Driver's Education Programs	1700									0
16	Bilingual Programs	1800	235,000	1,000	24,000	5,000					265,000
17	Truant Alternative & Optional Programs	1900									0
18	Pre-K Programs - Private Tuition	1910									0
19	Regular K-12 Programs Private Tuition	1911									0
20	Special Education Programs K-12 Private Tuition	1912									0
21	Special Education Programs Pre-K Tuition	1913									0
22	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
23	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
24	Adult/Continuing Education Programs Private Tuition	1916									0
25	CTE Programs Private Tuition	1917									0
26	Interscholastic Programs Private Tuition	1918									0
27	Summer School Programs Private Tuition	1919									0
28	Gifted Programs Private Tuition	1920									0
29	Bilingual Programs Private Tuition	1921									0
30	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
31	Total Instruction ¹⁴	1000	3,847,000	962,100	106,600	282,000	300,000	0	0	0	5,497,700
32	SUPPORT SERVICES (ED)										
33	Support Services - Pupil										
34	Attendance & Social Work Services	2110	100,000	700		1,500					102,200
35	Guidance Services	2120									0
36	Health Services	2130	91,000	400	30,000	2,000		600			124,000
37	Psychological Services	2140			26,000	200					26,200
38	Speech Pathology & Audiology Services	2150	123,000	700							123,700
39	Other Support Services - Pupils (Describe & Itemize)	2190									0
40	Total Support Services - Pupil	2100	314,000	1,800	56,000	3,700	0	600	0	0	376,100
41	Support Services - Instructional Staff										
42	Improvement of Instruction Services	2210	200,000	3,600	100,000	10,000					313,600
43	Educational Media Services	2220	63,000		360,000	100,000	220,000				743,000
44	Assessment & Testing	2230			750	0					750
45	Total Support Services - Instructional Staff	2200	263,000	3,600	460,750	110,000	220,000	0	0	0	1,057,350
46	Support Services - General Administration										
47	Board of Education Services	2310		31,600	54,600	9,000		7,000			102,200
48	Executive Administration Services	2320	220,000	34,200	15,000	15,100		1,095			285,395
49	Special Area Administration Services	2330	170,000	1,000	0	1,000					172,000
50	Tort Immunity Services	2360 - 2370						8,095			0
51	Total Support Services - General Administration	2300	390,000	66,800	69,600	25,100	0	8,095	0	0	559,595
52	Support Services - School Administration										
53	Office of the Principal Services	2410	260,000	2,000		1,000					263,000
54	Other Support Services - School Administration (Describe & Itemize)	2490									0
55	Total Support Services - School Administration	2400	260,000	2,000	0	1,000	0	0	0	0	263,000

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											
57	Support Services - Business										0
58	Direction of Business Support Services	2510									280,100
59	Fiscal Services	2520	147,000	2,000	120,000	11,000		100			0
60	Operation & Maintenance of Plant Services	2540									0
61	Pupil Transportation Services	2550									0
62	Food Services	2560	119,100		617,000	60,000		0			796,100
63	Internal Services	2570									0
64	Total Support Services - Business	2500	266,100	2,000	737,000	71,000	0	100	0	0	1,076,200
65	Support Services - Central										0
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620									0
68	Information Services	2630									0
69	Staff Services	2640	205,500	500	5,000	500		500			212,000
70	Data Processing Services	2660	58,000	500							58,500
71	Total Support Services - Central	2600	263,500	1,000	5,000	500	0	500	0	0	270,500
72	Other Support Services (Describe & Itemize)	2900	365,000	9,100	150,900	5,000					530,000
73	Total Support Services	2000	2,121,600	86,300	1,479,250	216,300	220,000	9,295	0	0	4,132,745
74	COMMUNITY SERVICES (ED)	3000									0
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)										0
77	Payments for Regular Programs	4110									0
78	Payments for Special Education Programs	4120			0			1,125,000			1,125,000
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			1,125,000			1,125,000
84	Payments for Regular Programs - Tuition	4210									0
85	Payments for Special Education Programs - Tuition	4220									0
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 (Describe & Itemize)	4290									0
91	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
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 (Describe & Itemize)	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			1,125,000			1,125,000
102	DEBT SERVICE (ED)										
103	Debt Service - Interest on Short-Term Debt										0
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 (Describe & Itemize)	5150									0
109	Total Debt Service - Interest on Short-Term Debt	5100						0			0

	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											
110	Debt Service - Interest on Long-Term Debt	5200									0
111	Total Debt Service	5000									0
112	PROVISION FOR CONTINGENCIES (ED)	6000									0
113	Total Direct Disbursements/Expenditures		5,968,600	1,048,400	1,585,850	498,300	520,000	1,134,295	0	0	10,755,445
114	Excess (Deficiency) of Receipts/Revenues Over										
115	Disbursements/Expenditures										(127,105)
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	44,000		705,000	217,000	337,000				1,303,000
120	Support Services - Business										
121	Direction of Business Support Services	2510									0
122	Facilities Acquisition & Construction Services	2530				30,000					30,000
123	Operation & Maintenance of Plant Services	2540									0
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	0	0	0	30,000	0	0	0	0	30,000
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	44,000	0	705,000	247,000	337,000	0	0	0	1,333,000
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			0
136	Payments to Other Govt Units (Out of State) 14	4400									0
137	Total Payments to Other District and Govt Unit	4000			0			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 Rep 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			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		44,000	0	705,000	247,000	337,000	0	0	0	1,333,000
150	Excess (Deficiency) of Receipts/Revenues Over										
151	Disbursements/Expenditures										260,150
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 Rep 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			0

	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											
162	Debt Service - Interest on Long-Term Debt	5200						264,812			264,812
163	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	5300						196,510			196,510
164	Debt Service Other (Describe & Itemize)	5400			700						700
165	Total Debt Service	5000			700			461,322			462,022
166	PROVISION FOR CONTINGENCIES (DS)	6000			700			461,322			462,022
167	Total Direct Disbursements/Expenditures										
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										32,378
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Support Services - Pupils										0
173	Other Support Services - Pupils (Describe & Itemize)	2190									
174	Support Services - Business										
175	Pupil Transportation Services	2550						475,000			475,000
176	Other Support Services (Describe & Itemize)	2900									0
177	Total Support Services	2000	0	0	0	0	0	475,000	0	0	475,000
178	COMMUNITY SERVICES (TR)	3000									0
179	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
180	Payments to Other Govt Units (In-State)										
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			0			0
187	Total Payments to Other Govt Units (In-State)	4100			0			0			0
188	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	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 Rep Tax Anticipation Notes	5130									0
195	State Aid Anticipation Certificates	5140									0
196	Other Interest on Short-Term Debt (Describe & 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 (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		0	0	0	0	0	475,000	0	0	475,000
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,100
205											
206	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
207	INSTRUCTION (MR/SS)										
208	Regular Program	1100		76,300							76,300
209	Pre-K Programs	1125									0
210	Special Education Programs (Functions 1200-1220)	1200		10,000							10,000
211	Special Education Programs Pre-K	1225									0
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

	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											
215	CTE Programs	1400									0
216	Interscholastic Programs	1500									0
217	Summer School Programs	1600		1,000							1,000
218	Gifted Programs	1650									0
219	Driver's Education Programs	1700									0
220	Bilingual Programs	1800		4,000							4,000
221	Traut Alternative & Optional Programs	1900									0
222	Total Instruction	1000		93,300							93,300
223	SUPPORT SERVICES (MIRSS)										
224	Support Services - Pupil										
225	Attendance & Social Work Services	2110		2,000							2,000
226	Guidance Services	2120									0
227	Health Services	2130		14,000							14,000
228	Psychological Services	2140									0
229	Speech Pathology & Audiology Services	2150		1,000							1,000
230	Other Support Services - Pupils (Describe & Itemize)	2190									0
231	Total Support Services - Pupil	2100		17,000							17,000
232	Support Services - Instructional Staff										
233	Improvement of Instruction Services	2210		10,000							10,000
234	Educational Media Services	2220		8,000							8,000
235	Assessment & Testing	2230									0
236	Total Support Services - Instructional Staff	2200		18,000							18,000
237	Support Services - General Administration										
238	Board of Education Services	2310		2,000							2,000
239	Executive Administration Services	2320		8,500							8,500
240	Special Area Administrative Services	2330		8,500							8,500
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		19,000							19,000
251	Support Services - School Administration										
252	Office of the Principal Services	2410									0
253	Other Support Services - School Administration (Describe & Itemize)	2490		15,000							15,000
254	Total Support Services - School Administration	2400		15,000							15,000
255	Support Services - Business										
256	Direction of Business Support Services	2510									0
257	Fiscal Services	2520		15,500							15,500
258	Facilities Acquisition & Construction Services	2530									0
259	Operation & Maintenance of Plant Service	2540		6,500							6,500
260	Pupil Transportation Services	2550									0
261	Food Services	2560		13,200							13,200
262	Internal Services	2570									0
263	Total Support Services - Business	2500		35,200							35,200

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
2											
264	Support Services - Central										
265	Direction of Central Support Services	2610		15,500							15,500
266	Planning, Research, Development & Evaluation Services	2620									0
267	Information Services	2630									0
268	Staff Services	2640									0
269	Data Processing Services	2660		10,000							10,000
270	Total Support Services - Central	2600		6,500							6,500
271	Other Support Services (Describe & Itemize)	2900		32,000							32,000
272	Total Support Services	2000		4,000							4,000
273	COMMUNITY SERVICES (MR/SS)	3000		140,200							140,200
274	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										0
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			0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
287	Total Direct Disbursements/Expenditures			233,500				0			233,500
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										16,500
289											
290	60 - CAPITAL PROJECTS (CP)										
291	SUPPORT SERVICES (CP)										
292	Support Services - Business										
293	Facilities Acquisition & Construction Services	2530			4,688,000	78,000					4,766,000
294	Other Support Services (Describe & Itemize)	2900									0
295	Total Support Services	2000	0	0	4,688,000	78,000	0	0			4,766,000
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						0
303	PROVISION FOR CONTINGENCIES (CP)	6000									0
304	Total Direct Disbursements/Expenditures		0	0	4,688,000	78,000	0	0			4,766,000
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,027,100)
306											
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			190,000						190,000
314	Insurance Payments (regular or self-insurance)	2364			61,000						61,000
315	Risk Management and Claims Services Payments	2365			8,800						8,800
316	Judgment and Settlements	2366									0

	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											
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
318	Reciprocal Insurance Payments	2368									0
319	Legal Service	2369			72,000						72,000
320	Property Insurance (Building & Grounds)	2371									0
321	Vehicle Insurance (Transportation)	2372									0
322	Total Support Services - General Administration	2000	0	0	331,800	0	0	0	0		331,800
323	DEBT SERVICE (TF)										
324	Debt Service - Interest on Short-Term Debt										
325	Tax Anticipation Warrants	5110									0
326	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
327	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
328	Total Debt Service	5000						0			0
329	PROVISION FOR CONTINGENCIES (TF)	6000									0
330	Total Direct Disbursements/Expenditures		0	0	331,800	0	0	0	0		331,800
331	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										71,800
332											
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
334	SUPPORT SERVICES (FP&S)										
335	Support Services - Business										0
336	Facilities Acquisition & Construction Services	2530									16,100
337	Operation & Maintenance of Plant Service	2540			15,000	1,100					16,100
338	Total Support Services - Business	2500	0	0	15,000	1,100	0	0	0		16,100
339	Other Support Services (Describe & Itemize)	2900									0
340	Total Support Services	2000	0	0	15,000	1,100	0	0	0		16,100
341	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
343	Total Payments to Other Districts & Govt Units (FP&S)	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 (Describe & Itemize)	5150									0
348	Total Debt Service - Interest on Short-Term Debt	5100						0			0
349	Debt Service - Interest on Long-Term Debt	5200									0
	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	5300									0
350	Total Debt Service	5000						0			0
351	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
352	Total Direct Disbursements/Expenditures		0	0	15,000	1,100	0	0	0		16,100
353	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										34,800
354											

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

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

	A	B	C	D	E	F
1						
2	Calumet School District 132 07-016-1320-02					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	10,628,340	1,593,150	477,100	1,800	12,700,390
6	Direct Expenditures	10,755,445	1,333,000	475,000		12,563,445
7	Difference	(127,105)	260,150	2,100	1,800	136,945
8	Estimated Fund Balance - June 30, 2014	5,942,136	262,335	1,096,153	170,678	7,471,302
9	Balanced budget, no deficit reduction plan is required.					
10						
11						
12	A deficit reduction plan is required if the local board of education adopts (or amends) the 2013-14 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).					
13	Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.					
14	The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2012-2013 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.					
15	The deficit reduction plan, if required, is developed using ISBE guidelines and format.					

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

A		B	C	D	E	F	G
DEFICIT REDUCTION PLAN							
ESTIMATED BUDGET							
FY2013-14							
1							
2							
3	Calumet School District 132 07-016-1320-02						
4	<i>District Number</i>						
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE						
	(must equal prior Ending Fund Balance)						
8	RECEIPTS/REVENUES		Acct No.				
9	LOCAL SOURCES		1000	3,091,500	817,200	54,500	1,800
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE		2000	98,000	0	0	98,000
11	DISTRICT TO ANOTHER DISTRICT						
11	STATE SOURCES		3000	5,976,740	775,950	422,600	0
12	FEDERAL SOURCES		4000	1,462,100	0	0	0
13	Total Receipts/Revenues			10,628,340	1,593,150	477,100	1,800
14	DISBURSEMENTS/EXPENDITURES		Funct No.				
15	INSTRUCTION		1000	5,497,700			5,497,700
16	SUPPORT SERVICES		2000	4,132,745	1,333,000	475,000	5,940,745
17	COMMUNITY SERVICES		3000	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	1,125,000	0	0	1,125,000
19	DEBT SERVICES		5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES		6000	0	0	0	0
21	Total Disbursements/Expenditures			10,755,445	1,333,000	475,000	12,563,445
22	Excess of Receipts/Revenue Over/(Under)			(127,105)	260,150	2,100	1,800
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)			0	0	0	0
25	OTHER USES OF FUNDS (8000)			700,000	0	0	700,000
26	TOTAL OTHER SOURCES/USES OF FUNDS			(700,000)	0	0	(700,000)
27	ESTIMATED ENDING FUND BALANCE			5,942,136	262,335	1,096,153	170,678
							7,471,302

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

A			B	H	I	J	K	L
1	ESTIMATED BUDGET FY2014-15							
2								
3								
4								
5								
6								
7	ESTIMATED BEGINNING FUND BALANCE			5,942,136	262,335	1,096,153	170,678	7,471,302
	(must equal prior Ending Fund Balance)							
8	RECEIPTS/REVENUES		Acct No.					
9	LOCAL SOURCES		1000	3,184,245	841,716	56,135	1,854	4,083,950
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	102,900	0			102,900
11	STATE SOURCES		3000	6,275,577	814,748	443,730		7,534,055
12	FEDERAL SOURCES		4000	1,535,205				1,535,205
13	Total Receipts/Revenues			11,097,927	1,656,464	499,865	1,854	13,256,110
14	DISBURSEMENTS/EXPENDITURES		Funct No.					
15	INSTRUCTION		1000	5,676,375				5,676,375
16	SUPPORT SERVICES		2000	4,267,059	1,372,990	489,250		6,129,299
17	COMMUNITY SERVICES		3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	1,000,000				1,000,000
19	DEBT SERVICES		5000					0
20	PROVISION FOR CONTINGENCIES		6000					0
21	Total Disbursements/Expenditures			10,943,434	1,372,990	489,250		12,805,674
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			154,493	283,474	10,615	1,854	450,435
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			6,096,629	545,809	1,106,768	172,532	7,921,737

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

A		B	M	N	O	P	Q
ESTIMATED BUDGET FY2015-16							
1	Calumet School District 132 07-016-1320-02 <i>District Number</i>						
2							
3							
4							
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)						
8	RECEIPTS/REVENUES		Acct No.				
9	LOCAL SOURCES		1000				
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000				
11	STATE SOURCES		3000				
12	FEDERAL SOURCES		4000				
13	Total Receipts/Revenues		11,652,823	1,706,157	513,738	1,873	13,874,592
14	DISBURSEMENTS/EXPENDITURES		Funct No.				
15	INSTRUCTION		1000				
16	SUPPORT SERVICES		2000				
17	COMMUNITY SERVICES		3000				
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000				
19	DEBT SERVICES		5000				
20	PROVISION FOR CONTINGENCIES		6000				
21	Total Disbursements/Expenditures		11,241,737	1,414,180	503,928		13,159,845
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		411,086	291,978	9,811	1,873	714,747
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		6,507,714	837,786	1,116,579	174,405	8,636,484

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	R	S	T	U	V
1	ESTIMATED BUDGET FY2016-17 Calumet School District 132 07-016-1320-02 <i>District Number</i>						
2							
3							
4							
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
8	RECEIPTS/REVENUES						
9	LOCAL SOURCES		Acct No.				
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		1000	837,786	1,116,579	174,405	8,636,484
11	STATE SOURCES		2000				
12	FEDERAL SOURCES		3000	892,977	58,397	1,929	4,463,933
13	Total Receipts/Revenues		4000				
14	DISBURSEMENTS/EXPENDITURES		Funct No.				
15	INSTRUCTION		1000				
16	SUPPORT SERVICES		2000	6,507,714			6,022,067
17	COMMUNITY SERVICES		3000	3,510,630			6,502,574
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	113,447			0
19	DEBT SERVICES		5000	6,918,824	470,753		1,000,000
20	PROVISION FOR CONTINGENCIES		6000	1,692,564			0
21	Total Disbursements/Expenditures			12,235,465	529,150	1,929	13,524,640
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			1,757,342			999,246
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
27	ESTIMATED ENDING FUND BALANCE			7,194,189	1,126,684	176,333	9,635,730

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	W	X	Y	Z
1	SUMMARY					
2	BUDGET ADDENDUM - DEFICIT REDUCTION PLAN					
3	ESTIMATED BUDGET					
4	<i>Calumet School District 132 07-016-1320-02</i>					
5	<i>District Number</i>					
6						
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)					
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	3,965,000	4,083,950	4,268,994	4,463,933
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	98,000	102,900	108,045	113,447
11	STATE SOURCES	3000	7,175,290	7,534,055	7,885,588	8,253,942
12	FEDERAL SOURCES	4000	1,462,100	1,535,205	1,611,965	1,692,564
13	Total Receipts/Revenues		12,700,390	13,256,110	13,874,592	14,523,886
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	5,497,700	5,676,375	5,846,667	6,022,067
16	SUPPORT SERVICES	2000	5,940,745	6,129,299	6,313,178	6,502,574
17	COMMUNITY SERVICES	3000	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,125,000	1,000,000	1,000,000	1,000,000
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		12,563,445	12,805,674	13,159,845	13,524,640
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		136,945	450,435	714,747	999,246
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		700,000	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(700,000)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		7,471,302	7,921,737	8,636,484	9,635,730

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2014 through Fiscal Year 2017

Calumet School District 132 07-016-1320-02

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/2014/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:

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 FY2014 budgeted expenditures over FY2013 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:
RCDT Number:

Calumet School District 132
07-016-1320-02

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2013		Total	Budgeted Expenditures, Fiscal Year 2014		Total
		(10)	(20)		Educational	Operations & Maintenance	
1. Executive Administration Services	2320	271,644		271,644	285,395		285,395
2. Special Area Administration Services	2330	178,313		178,313	172,000		172,000
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		449,957	0	449,957	457,395	0	457,395
9. Estimated Percent Increase (Decrease) for FY2014 (Budgeted) over FY2013 (Actual)							2%

Calumet School District 132 07-016-1320-02

See: School Code, Section 10-20.21 - Contracts

Name of Vendor		Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monetary Remunerations Distributed	
Life Touch Photography		Student ID's	1,100				
American Bottling co		Vending Machine	1,100				

Reference Description

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

CHECK FOR ERRORS

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

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

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

Budget Item References	Message
Is Deficit Reduction Plan Required?	Congratulations! You have a balanced budget.
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 2013 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).	
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