

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2009 - June 30, 2010

Balanced budget, no deficit
reduction plan is required.

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

District Name: _____ Aurora East School District 131
District RCDT No: _____ 31-045-1310-22

Budget of _____ Aurora East School District 131 _____, County of _____ Kane _____,
State of Illinois, for the Fiscal Year beginning _____ July 1, 2009 _____ and ending _____ June 30, 2010 _____.

WHEREAS the Board of Education of _____ Aurora East School District 131 _____,
County of _____ Kane _____, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary
of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the _____ 17 _____ day of _____ August _____, 20 _____ 09 _____,
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, 2009 _____ and ending _____ June 30, 2010 _____.

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 _____ 21 _____
day of _____ September _____, 20 _____ 09 _____ by a roll call vote of _____ 7 _____ 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/2010/budget.htm. The electronic version does
not require member signatures.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	[See page 29 for references]		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2009 ¹		21,215,599	1,173,180	4,017,861	(2,428,092)	(1,018,343)	6,070,987	19,691,437	(2,682,371)	62,952	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	26,627,349	3,322,367	10,103,944	839,502	2,282,330	90,000	352,273	5,000	52,078	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000										
7	STATE SOURCES	3000	0	0		0	0					
8	FEDERAL SOURCES	4000	66,849,495	5,000,000	0	2,458,439	0	0	0	1,103,565	0	
9	Total Direct Receipts/Revenues		13,332,386	0	0	0	0	0	0	0	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	106,809,230	8,322,367	10,103,944	3,297,941	2,282,330	90,000	352,273	1,108,565	52,078	
11	Total Receipts/Revenues		106,809,230	8,322,367	10,103,944	3,297,941	2,282,330	90,000	352,273	1,108,565	52,078	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	66,366,937				1,133,015					
14	SUPPORT SERVICES	2000	33,864,628	9,069,372		3,306,502	2,340,367	913,000		1,177,438	49,000	
15	COMMUNITY SERVICES	3000	0	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	0	0	0	0	0	0			0	
17	DEBT SERVICES	5000	45,048	0	10,088,888	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures		100,276,613	9,069,372	10,088,888	3,306,502	3,473,382	913,000		1,177,438	49,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		100,276,613	9,069,372	10,088,888	3,306,502	3,473,382	913,000		1,177,438	49,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		6,532,617	(747,005)	15,056	(8,561)	(1,191,052)	(823,000)	352,273	(68,873)	3,078	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment or Abatement of the Working Cash Fund	7110										
27	Transfer of Working Cash Fund Interest	7120										
28	Transfer Among Funds	7130										
29	Transfer of Interest	7140										
30	Transfer from Capital Projects Fund to O&M Fund	7150										
31	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160										
32	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ³ Proceeds to Debt Service Fund	7170										
33	SALE OF BONDS (7200)											
34	Principal on Bonds Sold ⁴	7210										
35	Premium on Bonds Sold	7220										
36	Accrued Interest on Bonds Sold	7230										
37	Sale or Compensation for Fixed Assets ⁵	7300										
38	Transfer to Debt Service to Pay Principal on Capital Leases	7400										
39	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500										
40	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600										
41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700										
42	Transfer to Capital Projects Fund	7800										
43	ISBE Loan Proceeds	7900										
44	Other Sources Not Classified Elsewhere	7990										
45	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0	

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	[See page 29 for references]		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
46	OTHER USES OF FUNDS (8000)											
48	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
49	Abolishment or Abatement of the Working Cash Fund	8110							0			
50	Transfer of Working Cash Fund Interest	8120							0			
51	Transfer Among Funds	8130										
52	Transfer of Interest ⁶	8140										
53	Transfer from Capital Projects Fund to O&M Fund	8150						0				
54	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160									0	
55	Transfer of Excess Accumulated Fire Prev & Safety Bond ³ and Int Proceeds to Debt Service Fund	8170									0	
56	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400										
57	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500										
58	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600										
59	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700										
60	Transfer to Capital Projects Fund	8800										
61	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
62	Other Uses Not Classified Elsewhere	8990										
63	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0	0
64	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	0
65	ESTIMATED ENDING FUND BALANCE June 30, 2010		27,748,215	426,175	4,032,917	(2,436,653)	(2,209,395)	5,247,987	20,043,710	(2,751,244)	66,030	
66	SUMMARY OF EXPENDITURES (by Major Object)											
67			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
68	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
69	Object Name											
71	Salaries	100	60,335,444	4,205,245		0		0		0	0	64,540,689
72	Employee Benefits	200	13,763,657	0		0	3,473,382	0		0	0	17,237,039
73	Purchased Services	300	10,289,622	1,748,252	0	3,296,202		0		1,177,438	0	16,511,514
74	Supplies & Materials	400	6,032,749	3,019,375		0		0		0	0	9,052,124
75	Capital Outlay	500	1,345,198	96,500		10,300		913,000		0	0	2,364,998
76	Other Objects	600	1,619,310	0	10,088,888	0	0	0		0	49,000	11,757,198
77	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
78	Termination Benefits	800	6,890,633	0		0		0		0	0	6,890,633
79	Total Expenditures		100,276,613	9,069,372	10,088,888	3,306,502	3,473,382	913,000		1,177,438	49,000	128,354,195

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2009 ⁷		21,215,599	1,173,180	4,017,861	(2,428,092)	(1,018,343)	6,070,987	19,691,437	(2,682,371)	62,952
4	Total Direct Receipts & Other Sources ⁸		106,809,230	8,322,367	10,103,944	3,297,941	2,282,330	90,000	352,273	1,108,565	52,078
5	OTHER RECEIPTS										
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		106,809,230	8,322,367	10,103,944	3,297,941	2,282,330	90,000	352,273	1,108,565	52,078
12	Total Amount Available		128,024,829	9,495,547	14,121,805	869,849	1,263,987	6,160,987	20,043,710	(1,573,806)	115,030
13	Total Direct Disbursements & Other Uses ⁹		100,276,613	9,069,372	10,088,888	3,306,502	3,473,382	913,000	0	1,177,438	49,000
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		100,276,613	9,069,372	10,088,888	3,306,502	3,473,382	913,000	0	1,177,438	49,000
21	ENDING CASH BALANCE ON HAND June 30, 2010 ⁷		27,748,215	426,175	4,032,917	(2,436,653)	(2,209,395)	5,247,987	20,043,710	(2,751,244)	66,030

SUMMARY OF CASH TRANSACTIONS

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ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	18,259,659	3,256,136	10,088,944	835,733	2,182,330	0	213,273		
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		18,259,659	3,256,136	10,088,944	835,733	2,182,330	0	213,273	0	
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	2,750,000				100,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		2,750,000	0	0	0	100,000	0	0	0	
19	TUITION ¹⁴										
20	Regular Tuition from Pupils or Parents (In State)	1311									
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	2,075								
37	Adult Tuition from Other Districts (In State)	1352	2,000								
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		4,075								
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									
56	Special Education Transportation Fees from Other Districts (In State)	1442									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J
2	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
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					0				
64	EARNINGS ON INVESTMENTS									
65	Interest on Investments	1510	60,000		15,000			90,000	139,000	5,000
66	Gain or Loss on Sale of Investments	1520								
67	Total Earnings on Investments		60,000	0	15,000	0	0	90,000	139,000	5,000
68	FOOD SERVICE									
69	Sales to Pupils - Lunch	1611	777,630							
70	Sales to Pupils - Breakfast	1612	10,000							
71	Sales to Pupils - A la Carte	1613								
72	Sales to Pupils - Other (Describe & Itemize)	1614								
73	Sales to Adults	1620	116,591							
74	Other Food Service (Describe & Itemize)	1690								
75	Total Food Service		904,221							
76	DISTRICT/SCHOOL ACTIVITY INCOME									
77	Admissions - Athletic	1711	15,000							
78	Admissions - Other	1719								
79	Fees	1720	307,721							
80	Book Store Sales	1730	25,000							
81	Other District/School Activity Revenue (Describe & Itemize)	1790								
82	Total District/School Activity Income		347,721	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	5,000	66,231						
96	Contributions and Donations from Private Sources	1920	5,000							
97	Impact Fees from Municipal or County Governments	1930								
98	Services Provided Other Districts	1940	10,000							
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	850,000							
105	Sale of Vocational Projects	1992								
106	Other Local Fees	1993	804,995			3,769				
107	Other Local Revenues (Describe & Itemize)	1999	2,626,678							
108	Total Other Revenue from Local Sources		4,301,673	66,231	0	3,769	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	26,627,349	3,322,367	10,103,944	839,502	2,282,330	90,000	352,273	5,000
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J
2	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
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	0			
115	RECEIPTS/REVENUES FROM STATE SOURCES									
116	UNRESTRICTED GRANTS-IN-AID									
117	General State Aid (Section 18-8.05)	3001	56,875,565	5,000,000						1,103,565
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		56,875,565	5,000,000	0	0	0	0		1,103,565
122	RESTRICTED GRANTS-IN-AID									
123	SPECIAL EDUCATION									
124	Special Education - Private Facility Tuition	3100	1,000,724							
125	Special Education - Extraordinary	3105	2,000,435							
126	Special Education - Personnel	3110	1,291,911							
127	Special Education - Orphanage - Individual	3120								
128	Special Education - Orphanage - Summer	3130								
129	Special Education - Summer School	3145	120,999							
130	Special Education - Other (Describe & Itemize)	3199								
131	Total Special Education		4,414,069	0		0				
132	CAREER AND TECHNICAL EDUCATION (CTE)									
133	CTE - Technical Education - Tech Prep	3200	101,246							
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		101,246	0				0		
141	BILINGUAL EDUCATION									
142	Bilingual Education - Downstate - TPI and TBE	3305	1,544,527							
143	Bilingual Ed Downstate - Transitional Bilingual Education	3310								
144	Total Bilingual Education		1,544,527					0		
145	State Free Lunch & Breakfast	3360	173,413							
146	School Breakfast Initiative	3365	2,907							
147	Driver Education	3370	63,018							
148	Adult Education (from ICCB)	3410	43,063							
149	Adult Education - Other (Describe & Itemize)	3499								
150	TRANSPORTATION									
151	Transportation - Regular/Vocational	3500								
152	Transportation - Special Education	3510				2,458,439				
153	Transportation - Other (Describe & Itemize)	3599								
154	Total Transportation		0	0		2,458,439	0			
155	Learning Improvement - Change Grants	3610								
156	Scientific Literacy	3660								
157	Truant Alternative/Optional Education	3695	105,470							
158	Early Childhood - Block Grant	3705	2,485,985							
159	Reading Improvement Block Grant	3715	432,141							
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								
163	Chicago General Education Block Grant	3766								
164	Chicago Educational Services Block Grant	3767								

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	
2	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	
165	School Safety & Educational Improvement Block Grant	3775	96,856								
166	Technology - Learning Technology Centers	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825	292,213								
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	219,022								
172	Total Restricted Grants-In-Aid		9,973,930	0	0	2,458,439	0	0	0	0	
173	Total Receipts/Revenues from State Sources	3000	66,849,495	5,000,000	0	2,458,439	0	0	0	1,103,565	
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	218,639								
178	Total Unrestricted Grants-In-Aid Received Directly from Fed. Govt.		218,639	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			
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
186	TITLE V										
187	Title V-Innovation and Flexibility Formula	4100	80,502								
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		80,502	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	3,001,015								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	469,360								
197	Summer Food Service Admin/Program	4225									
198	Child Care Commodity/SFS 13-Adult Day Care	4226									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		3,470,375				0				
201	TITLE I										
202	Title I - Low Income	4300	4,669,216								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Comprehensive School Reform	4332									
205	Title I - Reading First	4334									
206	Title I - Even Start	4335									
207	Title I - Reading First SEA Funds	4337									
208	Title I - Migrant Education	4340									
209	Title I - Other (Describe & Itemize)	4399									
210	Total Title I		4,669,216	0		0	0				

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J
2	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
211	TITLE IV									
212	Title IV - Safe & Drug Free Schools - Formula	4400	58,326							
213	Title IV - 21st Century	4421								
214	Title IV - Other (Describe & Itemize)	4499								
215	Total Title IV		58,326	0		0	0			
216	FEDERAL - SPECIAL EDUCATION									
217	Federal Special Education - Preschool Flow-Through	4600	57,823							
218	Federal Special Education - Preschool Discretionary	4605								
219	Federal Special Education - IDEA Flow Through/Low Incidence	4620	1,862,760							
220	Federal Special Education - IDEA Room & Board	4625	124,494							
221	Federal Special Education - IDEA Discretionary	4630								
222	Federal Special Education - IDEA - Other (Describe & Itemize)	4699								
223	Total Federal Special Education		2,045,077	0		0	0			
224	CTE - PERKINS									
225	CTE - Perkins-Title IIIIE Tech Prep	4770	248,969							
226	CTE - Other (Describe & Itemize)	4799								
227	Total CTE - Perkins		248,969	0			0			
228	Federal - Adult Education	4810	19,440							
229	General State Aid - Education Stabilization	4850								
230	Title I - Low Income	4851								
231	Title I - Neglected, Private	4852								
232	Title I - Delinquent, Private	4853								
233	Title I - School Improvement (Part A)	4854								
234	Title I - School Improvement (Part G)	4855								
235	IDEA - Part B - Preschool	4856								
236	IDEA - Part B - Flow-Through	4857								
237	Title IID - Technology-Formula	4860								
238	Title IID - Technology - Competitive	4861								
239	McKinney -Vento Homeless Education	4862								
240	Child Nutrition Equipment Assistance	4863								
241	Impact Aid Formula Grants	4864								
242	Impact Aid Competitive Grants	4865								
243	Qualified Zone Academy Bond Tax Credits	4866								
244	Qualified School Construction Bond Credits	4867								
245	Build America Bond Tax Credits	4868								
246	Build America Bond Interest Reimbursement	4869								
247	Other ARRA Funds - I	4870	568,055							
248	Other ARRA Funds - II	4871								
249	Other ARRA Funds - III	4872								
250	Other ARRA Funds - IV	4873								
251	Other ARRA Funds - V	4874								
252	Other ARRA Funds - VI	4875								
253	Other ARRA Funds - VII	4876								
254	Other ARRA Funds - VIII	4877								
255	Other ARRA Funds - IX	4878								
256	Other ARRA Funds - X	4879								
257	Other ARRA Funds - XI	4880								
258	Total Stimulus Programs		568,055	0	0	0	0	0		0
259	Advanced Placement Fee/International Baccalaureate	4904								
260	Emergency Immigrant Assistance	4905								
261	Title III - English Language Acquisition	4909	549,363							
262	Learn & Serve America	4910								
263	McKinney Education for Homeless Children	4920								
264	Title II - Eisenhower - Professional Development Formula	4930								
265	Title II - Teacher Quality	4932	799,204							
266	Federal Charter Schools	4960								

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
267	Medicaid Matching Funds - Administrative Outreach	4991	279,671							
268	Medicaid Matching Funds - Fee-For-Service Program	4992								
269	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998	325,549							
270	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		13,113,747	0	0	0	0	0		0
271	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	13,332,386	0	0	0	0	0	0	0
272	TOTAL DIRECT RECEIPTS/REVENUES		106,809,230	8,322,367	10,103,944	3,297,941	2,282,330	90,000	352,273	1,108,565

ESTIMATED RECEIPTS/REVENUES

	K
1	(90)
	Fire Prevention & Safety
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5	52,078
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ESTIMATED RECEIPTS/REVENUES

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	Fire Prevention & Safety
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ESTIMATED RECEIPTS/REVENUES

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	Fire Prevention & Safety
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ESTIMATED RECEIPTS/REVENUES

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	Fire Prevention & Safety
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ESTIMATED RECEIPTS/REVENUES

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	Fire Prevention & Safety
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ESTIMATED RECEIPTS/REVENUES

	K
1	(90)
2	Fire Prevention & Safety
267	
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269	
270	0
271	0
272	52,078

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	24,656,761	62,425	236,526	1,731,381	174,581	120,635		79,952	27,062,261
6	Pre-K Programs	1125	1,859,536	211,108	882,738	245,582	2,000				3,200,964
7	Special Education Programs (Functions 1200 - 1220)	1200	6,979,186		9,610	63,722	22,400				7,074,918
8	Special Education Programs Pre-K	1225									0
9	Remedial and Supplemental Programs K-12	1250	5,454,289	738,798	2,131,558	1,401,234	659,409	205,460		6,810,681	17,401,429
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300	30,210		95,000	6,500					131,710
12	CTE Programs	1400	41,391	4,965	55,900	145,735	93,300	36,000			377,291
13	Interscholastic Programs	1500	853,272		100,460	91,170	50,000	23,090			1,117,992
14	Summer School Programs	1600	296,828	26,044		229,876					552,748
15	Gifted Programs	1650									0
16	Driver's Education Programs	1700									0
17	Bilingual Programs	1800	7,428,672	329,066	619,916	839,921	66,235				9,283,810
18	Truant Alternative & Optional Programs	1900	116,766		46,871	177					163,814
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									0
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	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
32	Total Instruction¹⁴	1000	47,716,911	1,372,406	4,178,579	4,755,298	1,067,925	385,185	0	6,890,633	66,366,937
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	1,006,228			6,146	1,600				1,013,974
36	Guidance Services	2120	806,568		2,504	3,554					812,626
37	Health Services	2130	767,993		2,160	1,175	4,950				776,278
38	Psychological Services	2140	231,618		300,000	9,569	3,100				544,287
39	Speech Pathology & Audiology Services	2150	584,012			657,375	3,200				1,244,587
40	Other Support Services - Pupils (Describe & Itemize)	2190									0
41	Total Support Services - Pupil	2100	3,396,419	0	304,664	677,819	12,850	0	0	0	4,391,752
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	1,154,839	947	96,314	13,330	8,500	550			1,274,480
44	Educational Media Services	2220	470,339		323,883	26,510					820,732
45	Assessment & Testing	2230	202,503		3,250	3,000	3,000	200			211,953
46	Total Support Services - Instructional Staff	2200	1,827,681	947	423,447	42,840	11,500	750	0	0	2,307,165
47	Support Services - General Administration										
48	Board of Education Services	2310	34,426	559,223	388,675	22,738		665,658			1,670,720
49	Executive Administration Services	2320	275,533		12,000	8,500	2,000	10,000			308,033
50	Special Area Administration Services	2330									0
51	Tort Immunity Services	2360 - 2370									0
52	Total Support Services - General Administration	2300	309,959	559,223	400,675	31,238	2,000	675,658	0	0	1,978,753
53	Support Services - School Administration										
54	Office of the Principal Services	2410	5,489,415	11,831,081	155,680	253,578	20,440	11,656			17,761,850
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	Total Support Services - School Administration	2400	5,489,415	11,831,081	155,680	253,578	20,440	11,656	0	0	17,761,850

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
57	Support Services - Business										
58	Direction of Business Support Services	2510	537,773		1,000	500	500	9,550			549,323
59	Fiscal Services	2520									0
60	Operation & Maintenance of Plant Services	2540			16,694	7,064	6,566				30,324
61	Pupil Transportation Services	2550	6,812								6,812
62	Food Services	2560			4,365,468	6,067	35,000				4,406,535
63	Internal Services	2570			296,749	84,900	20,000				401,649
64	Total Support Services - Business	2500	544,585	0	4,679,911	98,531	62,066	9,550	0	0	5,394,643
65	Support Services - Central										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620									0
68	Information Services	2630	489,926		28,974	140,945	109,051	454,429			1,223,325
69	Staff Services	2640	406,377		58,692	14,500	37,366	30,034			546,969
70	Data Processing Services	2660	154,172		59,000	18,000	22,000	7,000			260,172
71	Total Support Services - Central	2600	1,050,475	0	146,666	173,445	168,417	491,463	0	0	2,030,466
72	Other Support Services (Describe & Itemize)	2900									0
73	Total Support Services	2000	12,618,533	12,391,251	6,111,043	1,277,451	277,273	1,189,077	0	0	33,864,628
74	COMMUNITY SERVICES (ED)	3000									0
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									0
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			0			0
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	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	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			0			0
102	DEBT SERVICE (ED)										
103	Debt Service - Interest on Short-Term Debt										
104	Tax Anticipation Warrants	5110						45,048			45,048
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Ant 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						45,048			45,048

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
110	Debt Service - Interest on Long-Term Debt	5200									0
111	Total Debt Service	5000						45,048			45,048
112	PROVISION FOR CONTINGENCIES (ED)	6000									0
113	Total Direct Disbursements/Expenditures		60,335,444	13,763,657	10,289,622	6,032,749	1,345,198	1,619,310	0	6,890,633	100,276,613
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										6,532,617
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	4,205,245		1,748,252	3,019,375	96,500				9,069,372
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	4,205,245	0	1,748,252	3,019,375	96,500	0	0	0	9,069,372
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	4,205,245	0	1,748,252	3,019,375	96,500	0	0	0	9,069,372
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)	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 Replacement Tax Anticip 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			0
148	PROVISION FOR CONTINGENCIES (O&M)	6000									0
149	Total Direct Disbursements/Expenditures		4,205,245	0	1,748,252	3,019,375	96,500	0	0	0	9,069,372
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(747,005)
151											

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
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										
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			0
162	Debt Service - Interest on Long-Term Debt	5200						3,342,016			3,342,016
163	Debt Service - Payments of Principal on Long-Term Debt¹⁵ (Lease/Purchase Principal Retired)	5300						6,746,872			6,746,872
164	Debt Service Other (Describe & Itemize)	5400									0
165	Total Debt Service	5000			0			10,088,888			10,088,888
166	PROVISION FOR CONTINGENCIES (DS)	6000									0
167	Total Direct Disbursements/Expenditures				0			10,088,888			10,088,888
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										15,056
169											
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Other Support Services - Pupils (Describe & Itemize)	2190									0
173	Pupil Transportation Services	2550			3,296,202		10,300				3,306,502
174	Other Support Services (Describe & Itemize)	2900									0
175	Total Support Services	2000	0	0	3,296,202	0	10,300	0	0	0	3,306,502
176	COMMUNITY SERVICES (TR)	3000									0
177	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
178	Payments to Other Govt Units (In-State)										
179	Payments for Regular Program	4110									0
180	Payments for Special Education Programs	4120									0
181	Payments for Adult/Continuing Education Programs	4130									0
182	Payments for CTE Programs	4140									0
183	Payments for Community College Programs	4170									0
184	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
185	Total Payments to Other Govt Units (In-State)	4100			0			0			0
186	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
187	Total Payments to Other Districts & Govt Units	4000			0			0			0
188	DEBT SERVICE (TR)										
189	Debt Service - Interest on Short-Term Debt										
190	Tax Anticipation Warrants	5110									0
191	Tax Anticipation Notes	5120									0
192	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
193	State Aid Anticipation Certificates	5140									0
194	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
195	Total Debt Service - Interest On Short-Term Debt	5100						0			0
196	Debt Service - Interest on Long-Term Debt	5200									0
197	Debt Service - Payments of Principal on Long-Term Debt¹⁵ (Lease/Purchase Principal Retired)	5300									0
198	Debt Service - Other (Describe and Itemize)	5400									0
199	Total Debt Service	5000						0			0
200	PROVISION FOR CONTINGENCIES (TR)	6000									0
201	Total Direct Disbursements/Expenditures		0	0	3,296,202	0	10,300	0	0	0	3,306,502
202	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(8,561)
203											

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
204	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
205	INSTRUCTION (MR/SS)										
206	Regular Program	1100		433,126							433,126
207	Pre-K Programs	1125		226,893							226,893
208	Special Education Programs (Functions 1200-1220)	1200									0
209	Special Education Programs Pre-K	1225		59,238							59,238
210	Remedial and Supplemental Programs K-12	1250		158,836							158,836
211	Remedial and Supplemental Programs Pre-K	1275		1,460							1,460
212	Adult/Continuing Education Programs	1300		4,482							4,482
213	CTE Programs	1400		31,048							31,048
214	Interscholastic Programs	1500		11,378							11,378
215	Summer School Programs	1600		7,686							7,686
216	Gifted Programs	1650									0
217	Driver's Education Programs	1700		198,868							198,868
218	Bilingual Programs	1800									0
219	Truant Alternative & Optional Programs	1900									0
220	Total Instruction	1000		1,133,015							1,133,015
221	SUPPORT SERVICES (MR/SS)										
222	Support Services - Pupil										
223	Attendance & Social Work Services	2110		14,265							14,265
224	Guidance Services	2120		18,897							18,897
225	Health Services	2130		66,059							66,059
226	Psychological Services	2140		3,162							3,162
227	Speech Pathology & Audiology Services	2150		5,968							5,968
228	Other Support Services - Pupils (Describe & Itemize)	2190									0
229	Total Support Services - Pupil	2100		108,351							108,351
230	Support Services - Instructional Staff										
231	Improvement of Instruction Services	2210		170,978							170,978
232	Educational Media Services	2220		100,277							100,277
233	Assessment & Testing	2230									0
234	Total Support Services - Instructional Staff	2200		271,255							271,255
235	Support Services - General Administration										
236	Board of Education Services	2310		43,678							43,678
237	Executive Administration Services	2320		13,366							13,366
238	Special Area Administrative Services	2330		77,832							77,832
239	Claims Paid from Self Insurance Fund	2361									0
240	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
241	Unemployment Insurance Payments	2363									0
242	Insurance Payments (regular or self-insurance)	2364									0
243	Risk Management and Claims Services Payments	2365									0
244	Judgment and Settlements	2366									0
245	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
246	Reciprocal Insurance Payments	2368									0
247	Legal Service	2369									0
248	Total Support Services - General Administration	2300		134,876							134,876
249	Support Services - School Administration										
250	Office of the Principal Services	2410		370,443							370,443
251	Other Support Services - School Administration (Describe & Itemize)	2490									0
252	Total Support Services - School Administration	2400		370,443							370,443
253	Support Services - Business										

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
2	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
254	Direction of Business Support Services	2510		63,202							63,202
255	Fiscal Services	2520									0
256	Facilities Acquisition & Construction Services	2530									0
257	Operation & Maintenance of Plant Service	2540		1,009,008							1,009,008
258	Pupil Transportation Services	2550		641							641
259	Food Services	2560									0
260	Internal Services	2570									0
261	Total Support Services - Business	2500		1,072,851							1,072,851
262	Support Services - Central										
263	Direction of Central Support Services	2610									0
264	Planning, Research, Development & Evaluation Services	2620									0
265	Information Services	2630		13,037							13,037
266	Staff Services	2640		40,161							40,161
267	Data Processing Services	2660		329,393							329,393
268	Total Support Services - Central	2600		382,591							382,591
269	Other Support Services (Describe & Itemize)	2900									0
270	Total Support Services	2000		2,340,367							2,340,367
271	COMMUNITY SERVICES (MR/SS)	3000									0
272	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
273	Payments for Special Education Programs	4120									0
274	Payments for Vocational Education Programs	4140									0
275	Total Payments to Other Districts & Govt Units	4000		0							0
276	DEBT SERVICE (MR/SS)										
277	Debt Service - Interest on Short-Term Debt										
278	Tax Anticipation Warrants	5110									0
279	Tax Anticipation Notes	5120									0
280	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
281	State Aid Anticipation Certificates	5140									0
282	Other (Describe & Itemize)	5150									0
283	Total Debt Service	5000						0			0
284	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
285	Total Direct Disbursements/Expenditures			3,473,382				0			3,473,382
286	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,191,052)
287											
288	60 - CAPITAL PROJECTS (CP)										
289	SUPPORT SERVICES (CP)										
290	Support Services - Business										
291	Facilities Acquisition & Construction Services	2530					913,000				913,000
292	Other Support Services (Describe & Itemize)	2900									0
293	Total Support Services	2000	0	0	0	0	913,000	0	0	0	913,000
294	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
295	Payments to Other Govt Units (In-State)										
296	Payments to Other Govt Units (In-State)	4100									0
297	Payment for Special Education Programs	4120									0
298	Payment for CTE Programs	4140									0
299	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
300	Total Payments to Other Districts & Govt Units	4000			0			0			0
301	PROVISION FOR CONTINGENCIES (CP)	6000									0
302	Total Direct Disbursements/Expenditures		0	0	0	0	913,000	0	0	0	913,000
303	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(823,000)
304											
305	70 WORKING CASH FUND (WC)										
306											

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
307	80 - TORT FUND (TF)										
308	SUPPORT SERVICES - GENERAL ADMINISTRATION										
309	Claims Paid from Self Insurance Fund	2361									0
310	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			729,249						729,249
311	Unemployment Insurance Payments	2363									0
312	Insurance Payments (regular or self-insurance)	2364			197,480						197,480
313	Risk Management and Claims Services Payments	2365									0
314	Judgment and Settlements	2366									0
315	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
316	Reciprocal Insurance Payments	2368									0
317	Legal Service	2369			20,000						20,000
318	Property Insurance (Building & Grounds)	2371			230,709						230,709
319	Vehicle Insurance (Transportation)	2372									0
320	Total Support Services - General Administration	2000	0	0	1,177,438	0	0	0	0	0	1,177,438
321	DEBT SERVICE (TF)										
322	Debt Service - Interest on Short-Term Debt										
323	Tax Anticipation Warrants	5110									0
324	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
325	Other Interest or Short-Term Debt	5150									0
326	Total Debt Service	5000						0			0
327	PROVISION FOR CONTINGENCIES (TF)										
328	Total Direct Disbursements/Expenditures		0	0	1,177,438	0	0	0	0	0	1,177,438
329	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(68,873)
330											
331	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
332	SUPPORT SERVICES (FP&S)										
333	Support Services - Business										
334	Facilities Acquisition & Construction Services	2530									0
335	Operation & Maintenance of Plant Service	2540						49,000			49,000
336	Total Support Services - Business	2500	0	0	0	0	0	49,000	0	0	49,000
337	Other Support Services (Describe & Itemize)	2900									0
338	Total Support Services	2000	0	0	0	0	0	49,000	0	0	49,000
339	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
340	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
341	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
342	DEBT SERVICE (FP&S)										
343	Debt Service - Interest on Short-Term Debt										
344	Tax Anticipation Warrants	5110									0
345	Other Interest on Short-Term Debt	5150									0
346	Total Debt Service - Interest on Short-Term Debt	5100						0			0
347	Debt Service - Interest on Long-Term Debt	5200									0
348	Total Debt Service	5000						0			0
349	PROVISIONS FOR CONTINGENCIES (FP&S)										
350	Total Direct Disbursements/Expenditures		0	0	0	0	0	49,000	0	0	49,000
351	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,078
352											
353											
354											
355											

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

1. Revenue item 1999:
 - Stamps
 - Returned Items
 - Jury Duty Reimbursements
 - Pop Fund
 - Travel reimbursements
 - Small Learning Communities Grant
 - Employee Medical Insurance reimbursements
 - PBIS reimbursements from the R.O.E.
 - Alcohol Reduction Grant
 - w2 reprint fee
 - Miscellaneous bank fee reimbursements

 - 2 Revenue item 3999:
 - AEFL Basic Grant
 - Performance Grant

 - 3 Revenue item 4099: DFAS - NJROTC reimbursements

 - 4 Revenue item 4999: Other Federal Programs
-

Aurora East School District 131 31-045-1310-22

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
Direct Revenues	106,809,230	8,322,367	3,297,941	352,273	118,781,811
Direct Expenditures	100,276,613	9,069,372	3,306,502		112,652,487
Difference	6,532,617	(747,005)	(8,561)	352,273	6,129,324
Estimated Fund Balance - June 30, 2010	27,748,215	426,175	(2,436,653)	20,043,710	45,781,447

Balanced budget, no deficit reduction plan is required.

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

Note: *The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.*

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

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

	A	B	C	D	E	F	G
1	Aurora East School District 131 31-045-1310-22 <i>District Number</i>		DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3			FY2009-10				
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		21,215,599	1,173,180	(2,428,092)	19,691,437	39,652,124
8	RECEIPTS/REVENUES		Acct No.				
9	LOCAL SOURCES		1000	26,627,349	3,322,367	839,502	352,273
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0	0
11	STATE SOURCES		3000	66,849,495	5,000,000	2,458,439	0
12	FEDERAL SOURCES		4000	13,332,386	0	0	0
13	Total Receipts/Revenues			106,809,230	8,322,367	3,297,941	352,273
14	DISBURSEMENTS/EXPENDITURES		Funct No.				
15	INSTRUCTION		1000	66,366,937			
16	SUPPORT SERVICES		2000	33,864,628	9,069,372	3,306,502	
17	COMMUNITY SERVICES		3000	0	0	0	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	0	0	0	
19	DEBT SERVICES		5000	45,048	0	0	
20	PROVISION FOR CONTINGENCIES		6000	0	0	0	
21	Total Disbursements/Expenditures			100,276,613	9,069,372	3,306,502	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			6,532,617	(747,005)	(8,561)	352,273
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			27,748,215	426,175	(2,436,653)	20,043,710

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

	A	B	H	I	J	K	L
1	Aurora East School District 131 31-045-1310-22 <i>District Number</i>		ESTIMATED BUDGET				
2			FY2010-11				
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		27,748,215	426,175	(2,436,653)	20,043,710	45,781,447
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	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		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		27,748,215	426,175	(2,436,653)	20,043,710	45,781,447

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

	A	B	M	N	O	P	Q
1	Aurora East School District 131 31-045-1310-22 <i>District Number</i>		ESTIMATED BUDGET FY2011-12				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE equal prior Ending Fund Balance)	(must	27,748,215	426,175	(2,436,653)	20,043,710	45,781,447
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	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		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		27,748,215	426,175	(2,436,653)	20,043,710	45,781,447

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

	A	B	R	S	T	U	V
1	Aurora East School District 131 31-045-1310-22 <i>District Number</i>		ESTIMATED BUDGET				
2			FY2012-13				
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		27,748,215	426,175	(2,436,653)	20,043,710	45,781,447
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	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		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		27,748,215	426,175	(2,436,653)	20,043,710	45,781,447

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

	A	B	W	X	Y	Z
1	Aurora East School District 131 31-045-1310-22 <i>District Number</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: _____ (Enter as MM/DD/YY)			
2						
3						
4						
5						
6			FY2009-10	FY2010-11	FY2011-12	FY2012-13
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		39,652,124	45,781,447	45,781,447	45,781,447
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	31,141,491	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	74,307,934	0	0	0
12	FEDERAL SOURCES	4000	13,332,386	0	0	0
13	Total Receipts/Revenues		118,781,811	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	66,366,937	0	0	0
16	SUPPORT SERVICES	2000	46,240,502	0	0	0
17	COMMUNITY SERVICES	3000	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	0	0	0	0
19	DEBT SERVICES	5000	45,048	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		112,652,487	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		6,129,324	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		45,781,447	45,781,447	45,781,447	45,781,447

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

Aurora East School District 131 **31-045-1310-22**

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

www.isbe.net/sfms/budget/2010/budget.htm

Background and Narrative of Budget Reductions:

Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only. It is intended for use during the budgeting process to estimate the district's percent increase of FY2010 budgeted expenditures over FY2009 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

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

[Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: Aurora East School District 131

RCDT Number: 31-045-1310-22

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2009			Budgeted Expenditures, Fiscal Year 2010		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	295,943		295,943	308,033		308,033
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510	531,213		531,213	549,323	0	549,323
5. Internal Services	2570	481,754		481,754	401,649		401,649
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0			0
8. Totals		1,308,910	0	1,308,910	1,259,005	0	1,259,005
9. Estimated Percent Increase (Decrease) for FY2010 (Budgeted) over FY2009 (Actual)							-4%

Reference Description

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

CHECK FOR ERRORS	
<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?	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).	
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Line 28), must equal (Funds 10, 20 & 40 - Acct 8130 - Line 51).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Line 29), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Line 52).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Funds 30 - Acct 7400 - Line 38) must equal (Funds 10, 20 & 60 - Acct 8400 Line 56).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Line 39) must equal (Funds 10, 20 & 60 - Acct 8500 - Line 57).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Line 40) must equal (Funds 10 & 20 - Acct 8600 - Line 58).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Line 41) must equal (Funds 10 & 20 - Acct 8700 - Line 59).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Line 42) must equal (Fund 10 & 20, Acct 8800 - Line 60).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2009, (CashSum 4, All Funds - line 3), cannot be negative.	
Educational Fund (10)	OK
Operations & Maintenance Fund (20)	OK
Debt Service Fund (30)	OK
Transportation Fund (40)	Check Error
Municipal Retirement/Social Security Fund (50)	Check Error
Capital Projects Fund (60)	OK
Working Cash Fund (70)	OK
Tort (80)	Check Error
Fire Prevention & Safety Fund (90)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2010, (Page CashSum 4 - All Funds - Line 21), cannot be negative.	
Educational Fund (10)	OK
Operations & Maintenance Fund Balance (20)	OK
Debt Service Fund (30)	OK
Transportation Fund (40)	Check Error!
Municipal Retirement/Social Security Fund (50)	Check Error!
Capital Projects Fund (60)	OK
Working Cash Fund (70)	OK
Tort (80)	Check Error!
Fire Prevention & Safety Fund (90)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4 - Line 10), must equal Other Disbursements, (Page CashSum 4, Line19).	
Interfund Loans Payable (Funds 10 thru 60, 80, 90 - Acct 411 - Line 6) must equal Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Line 15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Line 7) must equal Interfund Loans Payable (Funds 10 thru 60, 80 & 90 - Acct 411 - Line 16).	OK

End of Balancing