

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

**Accounting Basis:**

Cash  
 Accrual

**SCHOOL DISTRICT BUDGET FORM \***  
**July 1, 2010 - June 30, 2011**

Balanced budget, no deficit  
reduction plan is required.

**Date of Amended Budget:** \_\_\_\_\_  
(MM/DD/YY)

**District Name:** Elverado Community Unit School District #196

**District RCDT No:** 30-039-1960-26

Budget of Elverado Community Unit School District #196, County of Jackson,  
State of Illinois, for the Fiscal Year beginning July 1, 2010 and ending June 30, 2011.

WHEREAS the Board of Education of Elverado Community Unit School District #196,  
County of Jackson, 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 23 day of September, 20 10,  
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, 2010 and ending June 30, 2011.

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 23  
day of September, 20 10 by a roll call vote of 6 Yeas, and 0 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:

\* Based on the 23 Illinois Administrative Code-Part 100 and in conformity 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/2011/budget.htm](http://www.isbe.net/sfms/budget/2011/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	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(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, 2010 <sup>1</sup>		(39,935)	40,828	4,881	505,381	34,550	2,375	39,265	22,886	0	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	574,384	211,104	232,614	50,811	39,762	0	9,873	90,557	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	2,430,842	302,875	0	227,748	97,978	0	0	10,000	0	
8	FEDERAL SOURCES	4000	415,846	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues		3,421,072	513,979	232,614	278,559	137,740	0	9,873	100,557	0	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998										
11	Total Receipts/Revenues		3,421,072	513,979	232,614	278,559	137,740	0	9,873	100,557	0	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	2,274,877				46,587					
14	SUPPORT SERVICES	2000	928,009	513,979		252,299	91,153	0		79,500	0	
15	COMMUNITY SERVICES	3000	0	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	153,378	0	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	0	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures		3,356,264	513,979	0	252,299	137,740	0		79,500	0	
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		3,356,264	513,979	0	252,299	137,740	0		79,500	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		64,808	0	232,614	26,260	0	0	9,873	21,057	0	
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	0									
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		0								
31	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	7160		0								
32	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3</sup> Proceeds to Debt Service Fund	7170			0							
33	SALE OF BONDS (7200)											
34	Principal on Bonds Sold <sup>4</sup>	7210										
35	Premium on Bonds Sold	7220										
36	Accrued Interest on Bonds Sold	7230										
37	Sale or Compensation for Fixed Assets <sup>5</sup>	7300										
38	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
39	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
40	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
42	Transfer to Capital Projects Fund	7800						0				
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	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(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	<b>OTHER USES OF FUNDS (8000)</b>											
48	<b>TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>											
49	Abolishment or Abatement of the Working Cash Fund	8110										
50	Transfer of Working Cash Fund Interest	8120										
51	Transfer Among Funds	8130										
52	Transfer of Interest <sup>6</sup>	8140										
53	Transfer from Capital Projects Fund to O&M Fund	8150										
54	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	8160										
55	Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3</sup> and Int Proceeds to Debt Service Fund	8170										
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	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	0	0	0	0
64	<b>Total Other Sources/Uses of Fund</b>		0	0	0	0	0	0	0	0	0	0
65	<b>ESTIMATED ENDING FUND BALANCE June 30, 2011</b>		24,873	40,828	237,495	531,641	34,550	2,375	49,138	43,943	0	0

SUMMARY OF EXPENDITURES (by Major Object)

	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
70	<b>Object Name</b>											
71	Salaries	100	2,219,288	98,563		149,599		0		0	0	2,467,450
72	Employee Benefits	200	565,143	17,416		5,700	137,740	0		0	0	725,999
73	Purchased Services	300	328,348	258,000	0	22,000		0		79,500	0	687,848
74	Supplies & Materials	400	217,685	135,000		45,000		0		0	0	397,685
75	Capital Outlay	500	11,800	5,000		30,000		0		0	0	46,800
76	Other Objects	600	14,000	0	0	0	0	0		0	0	14,000
77	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
78	Termination Benefits	800	0	0		0						0
79	<b>Total Expenditures</b>		3,356,264	513,979	0	252,299	137,740	0		79,500	0	4,339,782

## 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	<b>BEGINNING CASH BALANCE ON HAND July 1, 2010 <sup>7</sup></b>										
4	<b>Total Direct Receipts &amp; Other Sources <sup>8</sup></b>		3,421,072	513,979	232,614	278,559	137,740	0	9,873	100,557	0
5	<b>OTHER RECEIPTS</b>										
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	<b>Total Other Receipts</b>		0	0	0	0	0	0	0	0	0
11	<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		3,421,072	513,979	232,614	278,559	137,740	0	9,873	100,557	0
12	<b>Total Amount Available</b>		3,421,072	513,979	232,614	278,559	137,740	0	9,873	100,557	0
13	<b>Total Direct Disbursements &amp; Other Uses <sup>9</sup></b>		3,356,264	513,979	0	252,299	137,740	0	0	79,500	0
14	<b>OTHER DISBURSEMENTS</b>										
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0
20	<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		3,356,264	513,979	0	252,299	137,740	0	0	79,500	0
21	<b>ENDING CASH BALANCE ON HAND June 30, 2011 <sup>7</sup></b>		64,808	0	232,614	26,260	0	0	9,873	21,057	0

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
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	(90) Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Purposes Levies <sup>11</sup>	-	390,453	89,034	227,654	35,001	37,922		9,648	88,498	
6	Leasing Purposes Levy <sup>12</sup>	1130									
7	Special Education Purposes Levy	1140	41,201								
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	<b>Total Ad Valorem Taxes Levied by District</b>		<b>431,654</b>	<b>89,034</b>	<b>227,654</b>	<b>35,001</b>	<b>37,922</b>	<b>0</b>	<b>9,648</b>	<b>88,498</b>	<b>0</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210	8,330	2,070	4,960	810	1,840		225	2,059	
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes <sup>13</sup>	1230									
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>8,330</b>	<b>2,070</b>	<b>4,960</b>	<b>810</b>	<b>1,840</b>	<b>0</b>	<b>225</b>	<b>2,059</b>	<b>0</b>
19	<b>TUITION</b>										
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									
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	<b>Total Tuition</b>		<b>0</b>								
41	<b>TRANSPORTATION FEES</b>										
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				15,000					
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

1	A	B	C	D	E	F	G	H	I	J	K
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	(90) Fire Prevention & Safety
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					15,000					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	1,000								
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		1,000	0	0	0	0	0	0	0	0
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	30,000								
70	Sales to Pupils - Breakfast	1612	5,000								
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	1,500								
73	Sales to Adults	1620	2,000								
74	Other Food Service (Describe & Itemize)	1690									
75	<b>Total Food Service</b>		38,500								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	12,000								
78	Admissions - Other	1719									
79	Fees	1720	1,500								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	7,800								
82	<b>Total District/School Activity Income</b>		21,300	0							
83	<b>TEXTBOOK Income</b>										
84	Rentals - Regular Textbooks	1811	8,000								
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	<b>Total Textbooks</b>		8,000								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910	600								
96	Contributions and Donations from Private Sources	1920	20,000								
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	45,000	120,000							
108	<b>Total Other Revenue from Local Sources</b>		65,600	120,000	0	0	0	0	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	1000	574,384	211,104	232,614	50,811	39,762	0	9,873	90,557	0

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
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	(90) Fire Prevention & Safety
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>										
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	<b>Total Flow-Through Receipts/Revenues From One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID</b>										
117	General State Aid (Section 18-8.05)	3001	2,173,806	302,875	0		97,978			10,000	
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	<b>Total Unrestricted Grants-In-Aid</b>		<b>2,173,806</b>	<b>302,875</b>	<b>0</b>	<b>0</b>	<b>97,978</b>	<b>0</b>		<b>10,000</b>	<b>0</b>
122	<b>RESTRICTED GRANTS-IN-AID</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100									
125	Special Education - Extraordinary	3105	60,000								
126	Special Education - Personnel	3110	86,300								
127	Special Education - Orphanage - Individual	3120	17,500								
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199	67,436								
131	<b>Total Special Education</b>		<b>231,236</b>	<b>0</b>		<b>0</b>					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	<b>Total Career and Technical Education</b>		<b>0</b>	<b>0</b>			<b>0</b>				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Education</b>		<b>0</b>				<b>0</b>				
145	State Free Lunch & Breakfast	3360	6,000								
146	School Breakfast Initiative	3365	500								
147	Driver Education	3370	6,500								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular/Vocational	3500				90,564					
152	Transportation - Special Education	3510				137,184					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>227,748</b>	<b>0</b>				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715	8,800								
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
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	(90) Fire Prevention & Safety
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775	4,000								
166	Technology - Learning Technology Centers	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
172	<b>Total Restricted Grants-In-Aid</b>		257,036	0	0	227,748	0	0	0	0	0
173	<b>Total Receipts/Revenues from State Sources</b>	3000	2,430,842	302,875	0	227,748	97,978	0	0	10,000	0
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
178	<b>Total Unrestricted Grants-In-Aid Received Directly from Fed Govt</b>		0	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
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	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		0	0		0	0	0			0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE</b>										
186	<b>TITLE V</b>										
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	<b>Total Title V</b>		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	101,000								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	31,000								
197	Summer Food Service Admin/Program	4225									
198	Child Care Commodity/SFS 13-Adult Day Care	4226									
199	Fresh Fruit and Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	<b>Total Food Service</b>		132,000				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	155,193								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	<b>Total Title I</b>		155,193	0		0	0				

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
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	(90) Fire Prevention & Safety
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400	2,300								
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>		2,300	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Federal Special Education - Preschool Flow-Through	4600									
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620									
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	<b>Total Federal Special Education</b>		0	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins-Title IIIIE Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	<b>Total CTE - Perkins</b>		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 IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870	19,377								
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	<b>Total Stimulus Programs</b>		19,377	0	0	0	0	0		0	0
260	Advanced Placement Fee/International Baccalaureate	4904									
261	Emergency Immigrant Assistance	4905									
262	Title III - English Language Acquisition	4909									
263	Learn & Serve America	4910									
264	McKinney Education for Homeless Children	4920									
265	Title II - Eisenhower - Professional Development Formula	4930									
266	Title II - Teacher Quality	4932	36,513								

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
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	(90) Fire Prevention & Safety
267	Federal Charter Schools	4960									
268	Medicaid Matching Funds - Administrative Outreach	4991									
269	Medicaid Matching Funds - Fee-For-Service Program	4992	70,463								
270	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998									
271	<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		415,846	0	0	0	0	0	0	0	0
272	<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	4000	415,846	0	0	0	0	0	0	0	0
273	<b>TOTAL DIRECT RECEIPTS/REVENUES</b>		3,421,072	513,979	232,614	278,559	137,740	0	9,873	100,557	0

1	A	B	C	D	E	F	G	H	I	J	K
2	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
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>										
5	Regular Programs	1100	1,266,085	327,759	24,000	60,000	7,800	1,500			1,687,144
6	Pre-K Programs	1125									0
7	Special Education Programs (Functions 1200 - 1220)	1200	215,482	62,297	3,000	10,000	4,000				294,779
8	Special Education Programs Pre-K	1225									0
9	Remedial and Supplemental Programs K-12	1250	122,199	52,371							174,570
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400									0
13	Interscholastic Programs	1500	52,039	5,116	17,600	5,185					79,940
14	Summer School Programs	1600									0
15	Gifted Programs	1650									0
16	Driver's Education Programs	1700	8,961	3,099	6,000						18,060
17	Bilingual Programs	1800									0
18	Truant Alternative & Optional Programs	1900	19,261	1,123							20,384
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	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>1,684,027</b>	<b>451,765</b>	<b>50,600</b>	<b>75,185</b>	<b>11,800</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>2,274,877</b>
33	<b>SUPPORT SERVICES (ED)</b>										
34	<b>Support Services - Pupil</b>										
35	Attendance & Social Work Services	2110	34,201	10,664	5,000	3,000					52,865
36	Guidance Services	2120	33,137	10,516	5,000	2,000					50,653
37	Health Services	2130									0
38	Psychological Services	2140									0
39	Speech Pathology & Audiology Services	2150	26,201	7,169	84,320	1,000					118,690
40	Other Support Services - Pupils (Describe & Itemize)	2190									0
41	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>93,539</b>	<b>28,349</b>	<b>94,320</b>	<b>6,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>222,208</b>
42	<b>Support Services - Instructional Staff</b>										
43	Improvement of Instruction Services	2210									0
44	Educational Media Services	2220	37,080	3,321	500	500	0				41,401
45	Assessment & Testing	2230									0
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>37,080</b>	<b>3,321</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,401</b>
47	<b>Support Services - General Administration</b>										
48	Board of Education Services	2310	1,500		20,000	3,500		10,000			35,000
49	Executive Administration Services	2320	99,561	15,845	1,000	1,000					117,406
50	Special Area Administration Services	2330									0
51	Tort Immunity Services	2360 - 2370									0
52	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>101,061</b>	<b>15,845</b>	<b>21,000</b>	<b>4,500</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>152,406</b>
53	<b>Support Services - School Administration</b>										
54	Office of the Principal Services	2410	177,500	34,654	4,500	12,000	0	2,000			230,654
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>177,500</b>	<b>34,654</b>	<b>4,500</b>	<b>12,000</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>230,654</b>

	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
57	<b>Support Services - Business</b>										
58	Direction of Business Support Services	2510									0
59	Fiscal Services	2520	35,380	6,595	550	1,500		500			44,525
60	Operation & Maintenance of Plant Services	2540									0
61	Pupil Transportation Services	2550									0
62	Food Services	2560	90,701	24,614	3,500	118,000					236,815
63	Internal Services	2570									0
64	<b>Total Support Services - Business</b>	<b>2500</b>	<b>126,081</b>	<b>31,209</b>	<b>4,050</b>	<b>119,500</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>281,340</b>
65	<b>Support Services - Central</b>										
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									0
70	Data Processing Services	2660									0
71	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
72	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0
73	<b>Total Support Services</b>	<b>2000</b>	<b>535,261</b>	<b>113,378</b>	<b>124,370</b>	<b>142,500</b>	<b>0</b>	<b>12,500</b>	<b>0</b>	<b>0</b>	<b>928,009</b>
74	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>									0
75	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>										
76	<b>Payments to Other Govt Units (In-State)</b>										
77	Payments for Regular Programs	4110			750						750
78	Payments for Special Education Programs	4120			152,628						152,628
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	<b>Total Payments to Districts and Other Govt Units (In-State)</b>	<b>4100</b>			<b>153,378</b>			<b>0</b>			<b>153,378</b>
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	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>
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	<b>Total Payments to Other District &amp; Govt Units - Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>
100	Payments to Other District & Govt Units (Out of State)	4400									0
101	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>			<b>153,378</b>			<b>0</b>			<b>153,378</b>
102	<b>DEBT SERVICE (ED)</b>										
103	<b>Debt Service - Interest on Short-Term Debt</b>										
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt	5150									0
109	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>

	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						0			0
112	PROVISION FOR CONTINGENCIES (ED)	6000									0
113	Total Direct Disbursements/Expenditures		2,219,288	565,143	328,348	217,685	11,800	14,000	0	0	3,356,264
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										64,808
115											
116	<b>20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>										
117	<b>SUPPORT SERVICES (O&amp;M)</b>										
118	Support Services - Pupil										
119	Other Support Services - Pupils (Describe & Itemize)	2190									0
120	<b>Support Services - Business</b>										
121	Direction of Business Support Services	2510									0
122	Facilities Acquisition & Construction Services	2530									0
123	Operation & Maintenance of Plant Services	2540	98,563	17,416	258,000	135,000	5,000				513,979
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	98,563	17,416	258,000	135,000	5,000	0	0	0	513,979
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	98,563	17,416	258,000	135,000	5,000	0	0	0	513,979
129	<b>COMMUNITY SERVICES (O&amp;M)</b>										
130	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (O&amp;M)</b>										
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	<b>DEBT SERVICE (O&amp;M)</b>										
139	<b>Debt Service - Interest on Short-Term Debt</b>										
140	Tax Anticipation Warrants	5110									0
141	Tax Anticipation Notes	5120									0
142	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
143	State Aid Anticipation Certificates	5140									0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0
146	<b>Debt Service - Interest on Long-Term Debt</b>										
147	Total Debt Service	5000						0			0
148	<b>PROVISION FOR CONTINGENCIES (O&amp;M)</b>										
149	Total Direct Disbursements/Expenditures		98,563	17,416	258,000	135,000	5,000	0	0	0	513,979
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
151											
152	<b>30 - DEBT SERVICE FUND (DS)</b>										
153	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (DS)</b>										
154	<b>DEBT SERVICE (DS)</b>										
155	<b>Debt Service - Interest on Short-Term Debt</b>										
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

	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
162	Debt Service - Interest on Long-Term Debt	5200									0
163	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0
164	Debt Service Other (Describe & Itemize)	5400									0
165	<b>Total Debt Service</b>	<b>5000</b>			0			0			0
166	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									0
167	<b>Total Direct Disbursements/Expenditures</b>				0			0			0
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										232,614
169											
170	<b>40 - TRANSPORTATION FUND (TR)</b>										
171	<b>SUPPORT SERVICES (TR)</b>										
172	<b>Support Services - Pupils</b>										
173	Other Support Services - Pupils (Describe & Itemize)	2190									0
174	<b>Support Services - Business</b>										
175	Pupil Transportation Services	2550	149,599	5,700	22,000	45,000	30,000				252,299
176	Other Support Services (Describe & Itemize)	2900									0
177	<b>Total Support Services</b>	<b>2000</b>	<b>149,599</b>	<b>5,700</b>	<b>22,000</b>	<b>45,000</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>252,299</b>
178	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0
179	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (TR)</b>										
180	<b>Payments to Other Govt Units (In-State)</b>										
181	Payments for Regular Program	4110									0
182	Payments for Special Education Programs	4120									0
183	Payments for Adult/Continuing Education Programs	4130									0
184	Payments for CTE Programs	4140									0
185	Payments for Community College Programs	4170									0
186	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
187	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			0			0			0
188	<b>Payments to Other Govt Units (Out-of-State) (Describe &amp; Itemize)</b>	<b>4400</b>									0
189	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			0			0			0
190	<b>DEBT SERVICE (TR)</b>										
191	<b>Debt Service - Interest on Short-Term Debt</b>										
192	Tax Anticipation Warrants	5110									0
193	Tax Anticipation Notes	5120									0
194	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
195	State Aid Anticipation Certificates	5140									0
196	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
197	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						0			0
198	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
199	<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)</b>	<b>5300</b>									0
200	<b>Debt Service - Other (Describe and Itemize)</b>	<b>5400</b>									0
201	<b>Total Debt Service</b>	<b>5000</b>						0			0
202	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>									0
203	<b>Total Direct Disbursements/Expenditures</b>		<b>149,599</b>	<b>5,700</b>	<b>22,000</b>	<b>45,000</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>252,299</b>
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										26,260
205											
206	<b>50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)</b>										
207	<b>INSTRUCTION (MR/SS)</b>										
208	Regular Program	1100		17,016							17,016
209	Pre-K Programs	1125									0
210	Special Education Programs (Functions 1200-1220)	1200		12,334							12,334
211	Special Education Programs Pre-K	1225									0
212	Remedial and Supplemental Programs K-12	1250		15,287							15,287

1	A	B	C	D	E	F	G	H	I	J	K
2	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
213	Remedial and Supplemental Programs Pre-K	1275									0
214	Adult/Continuing Education Programs	1300									0
215	CTE Programs	1400									0
216	Interscholastic Programs	1500		1,800							1,800
217	Summer School Programs	1600									0
218	Gifted Programs	1650									0
219	Driver's Education Programs	1700		150							150
220	Bilingual Programs	1800									0
221	Truant Alternative & Optional Programs	1900									0
222	<b>Total Instruction</b>	<b>1000</b>		<b>46,587</b>							<b>46,587</b>
223	<b>SUPPORT SERVICES (MR/SS)</b>										
224	<b>Support Services - Pupil</b>										
225	Attendance & Social Work Services	2110									0
226	Guidance Services	2120		800							800
227	Health Services	2130		10							10
228	Psychological Services	2140									0
229	Speech Pathology & Audiology Services	2150		280							280
230	Other Support Services - Pupils (Describe & Itemize)	2190									0
231	<b>Total Support Services - Pupil</b>	<b>2100</b>		<b>1,090</b>							<b>1,090</b>
232	<b>Support Services - Instructional Staff</b>										
233	Improvement of Instruction Services	2210		240							240
234	Educational Media Services	2220		5,800							5,800
235	Assessment & Testing	2230									0
236	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>6,040</b>							<b>6,040</b>
237	<b>Support Services - General Administration</b>										
238	Board of Education Services	2310		120							120
239	Executive Administration Services	2320		4,860							4,860
240	Special Area Administrative Services	2330									0
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	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>4,980</b>							<b>4,980</b>
251	<b>Support Services - School Administration</b>										
252	Office of the Principal Services	2410		9,850							9,850
253	Other Support Services - School Administration (Describe & Itemize)	2490									0
254	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>9,850</b>							<b>9,850</b>
255	<b>Support Services - Business</b>										
256	Direction of Business Support Services	2510									0
257	Fiscal Services	2520		5,975							5,975
258	Facilities Acquisition & Construction Services	2530									0
259	Operation & Maintenance of Plant Service	2540		19,125							19,125
260	Pupil Transportation Services	2550		29,622							29,622
261	Food Services	2560									0
262	Internal Services	2570		14,471							14,471
263	<b>Total Support Services - Business</b>	<b>2500</b>		<b>69,193</b>							<b>69,193</b>

1	A	B	C	D	E	F	G	H	I	J	K
2	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
264	<b>Support Services - Central</b>										
265	Direction of Central Support Services	2610									0
266	Planning, Research, Development & Evaluation Services	2620									0
267	Information Services	2630									0
268	Staff Services	2640									0
269	Data Processing Services	2660									0
270	<b>Total Support Services - Central</b>	<b>2600</b>		0							0
271	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0
272	<b>Total Support Services</b>	<b>2000</b>		91,153							91,153
273	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									0
274	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (MR/SS)</b>										
275	Payments for Special Education Programs	4120									0
276	Payments for CTE Programs	4140									0
277	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>		0							0
278	<b>DEBT SERVICE (MR/SS)</b>										
279	<b>Debt Service - Interest on Short-Term Debt</b>										
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	<b>Total Debt Service</b>	<b>5000</b>						0			0
286	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>									0
287	<b>Total Direct Disbursements/Expenditures</b>			137,740				0			137,740
288	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0
289											
290	<b>60 - CAPITAL PROJECTS (CP)</b>										
291	<b>SUPPORT SERVICES (CP)</b>										
292	<b>Support Services - Business</b>										
293	Facilities Acquisition & Construction Services	2530									0
294	Other Support Services (Describe & Itemize)	2900									0
295	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0		0
296	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (CP)</b>										
297	<b>Payments to Other Govt Units (In-State)</b>										
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	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			0			0			0
303	<b>PROVISION FOR CONTINGENCIES (CP)</b>	<b>6000</b>									0
304	<b>Total Direct Disbursements/Expenditures</b>		0	0	0	0	0	0	0		0
305	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0
306											
307	<b>70 WORKING CASH FUND (WC)</b>										
308											
309	<b>80 - TORT FUND (TF)</b>										
310	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
311	Claims Paid from Self Insurance Fund	2361									0
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
313	Unemployment Insurance Payments	2363									0
314	Insurance Payments (regular or self-insurance)	2364			65,000						65,000
315	Risk Management and Claims Services Payments	2365									0
316	Judgment and Settlements	2366									0

1	A	B	C	D	E	F	G	H	I	J	K
2	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
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
318	Reciprocal Insurance Payments	2368									0
319	Legal Service	2369			14,500						14,500
320	Property Insurance (Building & Grounds)	2371									0
321	Vehicle Insurance (Transportation)	2372									0
322	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>79,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>79,500</b>
323	<b>DEBT SERVICE (TF)</b>										
324	<b>Debt Service - Interest on Short-Term Debt</b>										
325	Tax Anticipation Warrants	5110									0
326	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
327	Other Interest or Short-Term Debt	5150									0
328	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
329	<b>PROVISION FOR CONTINGENCIES (TF)</b>	<b>6000</b>									<b>0</b>
330	<b>Total Direct Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>79,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>79,500</b>
331	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>21,057</b>
332											
333	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
334	<b>SUPPORT SERVICES (FP&amp;S)</b>										
335	<b>Support Services - Business</b>										
336	Facilities Acquisition & Construction Services	2530									0
337	Operation & Maintenance of Plant Service	2540									0
338	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
339	Other Support Services (Describe & Itemize)	2900									0
340	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
341	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (FP&amp;S)</b>										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
343	<b>Total Payments to Other Districts &amp; Govt Units (FPS)</b>	<b>4000</b>						<b>0</b>			<b>0</b>
344	<b>DEBT SERVICE (FP&amp;S)</b>										
345	<b>Debt Service - Interest on Short-Term Debt</b>										
346	Tax Anticipation Warrants	5110									0
347	Other Interest on Short-Term Debt	5150									0
348	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
349	Debt Service - Interest on Long-Term Debt	5200									0
350	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0
351	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
352	<b>PROVISIONS FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									<b>0</b>
353	<b>Total Direct Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
354	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>0</b>

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

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



	A	B	C	D	E	F
1						
2	<b>Elverado Community Unit School District #196</b>		<b>30039196026</b>			
3	<b>DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only</b>					
4		<b>EDUCATIONAL</b>	<b>OPERATIONS &amp; MAINTENANCE</b>	<b>TRANSPORTATION</b>	<b>WORKING CASH</b>	<b>TOTAL</b>
5	<b>Direct Revenues</b>	3,421,072	513,979	278,559	9,873	<b>4,223,483</b>
6	<b>Direct Expenditures</b>	3,356,264	513,979	252,299		<b>4,122,542</b>
7	<b>Difference</b>	64,808	0	26,260	9,873	<b>100,941</b>
8	<b>Estimated Fund Balance - June 30, 2011</b>	24,873	40,828	531,641	49,138	<b>646,480</b>
9	<b>Balanced budget, no deficit reduction plan is required.</b>					
10						
11						
12	<p><i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2010-11 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).</i></p>					
13	<p><b>Note:</b> <i>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.</i></p>					
14	<p><i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i></p>					

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	C	D	E	F	G
1	<b>Elverado Community Unit School District #196</b> 3003919602 <i>District Number</i>		<b>DEFICIT REDUCTION PLAN</b> <b>ESTIMATED BUDGET</b> <b>FY2010-11</b>				
2							
3							
4							
5							
6					Educational Fund	Operations & Maintenance Fund	Transportation Fund
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		(39,935)	40,828	505,381	39,265	545,539
8	<b>RECEIPTS/REVENUES</b>	Acct No.					
9	<b>LOCAL SOURCES</b>	1000	574,384	211,104	50,811	9,873	846,172
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	0	0	0		0
11	<b>STATE SOURCES</b>	3000	2,430,842	302,875	227,748	0	2,961,465
12	<b>FEDERAL SOURCES</b>	4000	415,846	0	0	0	415,846
13	<b>Total Receipts/Revenues</b>		3,421,072	513,979	278,559	9,873	4,223,483
14	<b>DISBURSEMENTS/EXPENDITURES</b>	Funct No.					
15	<b>INSTRUCTION</b>	1000	2,274,877				2,274,877
16	<b>SUPPORT SERVICES</b>	2000	928,009	513,979	252,299		1,694,287
17	<b>COMMUNITY SERVICES</b>	3000	0	0	0		0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000	153,378	0	0		153,378
19	<b>DEBT SERVICES</b>	5000	0	0	0		0
20	<b>PROVISION FOR CONTINGENCIES</b>	6000	0	0	0		0
21	<b>Total Disbursements/Expenditures</b>		3,356,264	513,979	252,299		4,122,542
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		64,808	0	26,260	9,873	100,941
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>		0	0	0	0	0
25	<b>OTHER USES OF FUNDS (8000)</b>		0	0	0	0	0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		24,873	40,828	531,641	49,138	646,480

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L				
1	<b>Elverado Community Unit School District #196</b> <b>3003919602</b> <i>District Number</i>		<b>ESTIMATED BUDGET FY2011-12</b>								
2											
3											
4											
5											
6			<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;"></th> <th style="width: 15%;">Educational Fund</th> <th style="width: 15%;">Operations &amp; Maintenance Fund</th> <th style="width: 15%;">Transportation Fund</th> <th style="width: 15%;">Working Cash Fund</th> <th style="width: 10%;">Total</th> </tr> </thead> </table>						Educational Fund	Operations & Maintenance Fund	Transportation Fund
	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total						
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		24,873	40,828	531,641	49,138	646,480				
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>									
9	<b>LOCAL SOURCES</b>	1000					0				
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000					0				
11	<b>STATE SOURCES</b>	3000					0				
12	<b>FEDERAL SOURCES</b>	4000					0				
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0				
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>									
15	<b>INSTRUCTION</b>	1000					0				
16	<b>SUPPORT SERVICES</b>	2000					0				
17	<b>COMMUNITY SERVICES</b>	3000					0				
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000					0				
19	<b>DEBT SERVICES</b>	5000					0				
20	<b>PROVISION FOR CONTINGENCIES</b>	6000					0				
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0				
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0				
23	<b>OTHER SOURCES/USES OF FUNDS</b>										
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0				
25	<b>OTHER USES OF FUNDS (8000)</b>						0				
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0				
27	<b>ESTIMATED ENDING FUND BALANCE</b>		24,873	40,828	531,641	49,138	646,480				

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1	<b>Elverado Community Unit School District #196</b> <b>3003919602</b> <i>District Number</i>		<b>ESTIMATED BUDGET</b> <b>FY2012-13</b>				
2							
3							
4							
5							
6							
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		24,873	40,828	531,641	49,138	646,480
8	<b>RECEIPTS/REVENUES</b>		Acct No.				
9	<b>LOCAL SOURCES</b>		1000		0		
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>		2000		0		
11	<b>STATE SOURCES</b>		3000		0		
12	<b>FEDERAL SOURCES</b>		4000		0		
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>		Funct No.				
15	<b>INSTRUCTION</b>		1000		0		
16	<b>SUPPORT SERVICES</b>		2000		0		
17	<b>COMMUNITY SERVICES</b>		3000		0		
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>		4000		0		
19	<b>DEBT SERVICES</b>		5000		0		
20	<b>PROVISION FOR CONTINGENCIES</b>		6000		0		
21	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>		0				
25	<b>OTHER USES OF FUNDS (8000)</b>		0				
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		24,873	40,828	531,641	49,138	646,480

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1	<b>Elverado Community Unit School District #196</b> <b>3003919602</b> <i>District Number</i>		<b>ESTIMATED BUDGET</b>				
2			<b>FY2013-14</b>				
3							
4							
5							
6					Educational Fund	Operations & Maintenance Fund	Transportation Fund
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		24,873	40,828	531,641	49,138	646,480
8	<b>RECEIPTS/REVENUES</b>	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	<b>DISBURSEMENTS/EXPENDITURES</b>	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	<b>OTHER SOURCES/USES OF FUNDS</b>						
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		24,873	40,828	531,641	49,138	646,480

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1	<b>Elverado Community Unit School District #196</b> <b>3003919602</b> <i>District Number</i>		<b>SUMMARY</b> <b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b> <b>ESTIMATED BUDGET</b> Date of Adoption: _____ <i>(Enter as MM/DD/YY)</i>			
2						
3						
4						
5						
6					FY2010-11	FY2011-12
7	ESTIMATED BEGINNING FUND BALANCE <small>(must equal prior Ending Fund Balance)</small>		545,539	646,480	646,480	646,480
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>				
9	LOCAL SOURCES	1000	846,172	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	2,961,465	0	0	0
12	FEDERAL SOURCES	4000	415,846	0	0	0
13	Total Receipts/Revenues		4,223,483	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>				
15	INSTRUCTION	1000	2,274,877	0	0	0
16	SUPPORT SERVICES	2000	1,694,287	0	0	0
17	COMMUNITY SERVICES	3000	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	153,378	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		4,122,542	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		100,941	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>					
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		646,480	646,480	646,480	646,480

**Deficit Reduction Plan-Background/Assumptions**  
**Fiscal Year 2011 through Fiscal Year 2014**

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**Elverado Community Unit School District #196                      30039196026**

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*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/2011/budget.htm](http://www.isbe.net/sfms/budget/2011/budget.htm)

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**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:**

0

## ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (For Local Use Only)

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

*The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2011 budgeted expenditures over FY2010 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: Elverado Community Unit School District #196  
RCDT Number: 30-039-1960-26

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2010			Budgeted Expenditures, Fiscal Year 2011		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320			0	117,406		117,406
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0			0
<b>8. Totals</b>		0	0	0	117,406	0	117,406
<b>9. Estimated Percent Increase (Decrease) for FY2011 (Budgeted) over FY2010 (Actual)</b>							Enter Actual Data!




## Reference Description

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- 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.
  - <sup>12</sup> The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
  - <sup>13</sup> 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)

<b>CHECK FOR ERRORS</b>	
<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
<b>Is Deficit Reduction Plan Required?</b>	<b>Congratulations! You have a balanced budget.</b>
<b>If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?</b>	
<b>1. Cover Page - CASH or ACCRUAL</b>	
Check one type of Accounting Basis used on the Cover sheet.	<b>CASH</b>
<b>2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).</b>	
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C28, D28, F28), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C51, D51, F51).	<b>OK</b>
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C29:K29), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C52:H52, J52).	<b>OK</b>
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E38) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C56, D56, H56).	<b>OK</b>
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C57, D57, H57).	<b>OK</b>
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E40) must equal (Funds 10 & 20 - Acct 8600 - Cells C58, D58).	<b>OK</b>
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E41) must equal (Funds 10 & 20 - Acct 8700 - Cells C59, D59).	<b>OK</b>
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H42) must equal (Fund 10 & 20, Acct 8800 - Cells C60, D60).	<b>OK</b>
<b>3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2010, (CashSum 4, All Funds), cannot be negative.</b>	
Educational (Fund 10 - Cell C3)	<b>OK</b>
Operations & Maintenance (Fund 20 - Cell D3)	<b>OK</b>
Debt Service (Fund 30 - Cell E3)	<b>OK</b>
Transportation (Fund 40 - Cell F3)	<b>OK</b>
Municipal Retirement/Social Security (Fund 50 - Cell G3)	<b>OK</b>
Capital Projects (Fund 60 - Cell H3)	<b>OK</b>
Working Cash (Fund 70 - Cell I3)	<b>OK</b>
Tort (Fund 80 - Cell J3)	<b>OK</b>
Fire Prevention & Safety (Fund 90 - Cell K3)	<b>OK</b>
<b>4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2011, (Page CashSum 4 - All Funds), cannot be negative.</b>	
Educational (Fund 10 - Cell C21)	<b>OK</b>
Operations & Maintenance (Fund 20 - Cell D21)	<b>OK</b>
Debt Service (Fund 30 - Cell E21)	<b>OK</b>
Transportation (Fund 40 - F21)	<b>OK</b>
Municipal Retirement/Social Security (Fund 50 - Cell G21)	<b>OK</b>
Capital Projects (Fund 60 - H21)	<b>OK</b>
Working Cash (Fund 70 - Cell I21)	<b>OK</b>
Tort (Fund 80 - Cell J21)	<b>OK</b>
Fire Prevention & Safety (Fund 90 - Cell K21)	<b>OK</b>
<b>5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).</b>	
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).	<b>OK</b>
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).	<b>OK</b>

*End of Balancing*