

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

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

Balanced budget, no deficit
reduction plan is required.

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

District Name: _____ Winthrop Harbor School District #1

District RCDT No: _____ 34-049-0010-02

Budget of _____ Winthrop Harbor School District #1 _____, County of _____ Lake _____,
State of Illinois, for the Fiscal Year beginning _____ July 1, 2013 _____ and ending _____ June 30, 2014 _____.

WHEREAS the Board of Education of _____ Winthrop Harbor School District #1 _____,
County of _____ Lake _____, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary
of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the _____ day of _____, 20 _____,
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied
with;

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

beginning _____ July 1, 2013 _____ and ending _____ June 30, 2014 _____.

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and expenditures from
each be and the same is hereby adopted as the budget of this school district for said fiscal year.

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this _____
day of _____, 20 _____ by a roll call vote of _____ Yeas, and _____ 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/2014/budget.htm. The electronic version does
not require member signatures.

	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, 2013 ¹		1,465,602	395,078	440,772	416,821	17,185					
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	4,268,500	522,500	634,000	73,000	123,000					
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000										
7	STATE SOURCES	3000	494,300			136,000						
8	FEDERAL SOURCES	4000	218,080									
9	Total Direct Receipts/Revenues ⁸		4,980,880	522,500	634,000	209,000	123,000					
10	Receipts/Revenues for "On Behalf" Payments ²	3998	600,000									
11	Total Receipts/Revenues		5,580,880	522,500	634,000	209,000	123,000					
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	2,743,893				55,520					
14	SUPPORT SERVICES	2000	1,491,169	416,435		194,018	59,921					
15	COMMUNITY SERVICES	3000	17,400				352					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	380,000									
17	DEBT SERVICES	5000			702,686							
18	PROVISION FOR CONTINGENCIES	6000										
19	Total Direct Disbursements/Expenditures ⁹		4,632,462	416,435	702,686	194,018	115,793					
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	600,000									
21	Total Disbursements/Expenditures		5,232,462	416,435	702,686	194,018	115,793					
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		348,418	106,065	(68,686)	14,982	7,207					
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130	450,000									
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150										
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160										
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170										
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			95,100							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500										
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600										
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700										
43	Transfer to Capital Projects Fund	7800										
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		450,000		95,100							

	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>	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
2	Description											
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110										
51	Transfer of Working Cash Fund Interest	8120										
52	Transfer Among Funds	8130		200,000		250,000						
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430	95,100									
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		95,100	200,000		250,000						
80	Total Other Sources/Uses of Fund		354,900	(200,000)	95,100	(250,000)						
81	ESTIMATED ENDING FUND BALANCE June 30, 2014		2,168,920	301,143	467,186	181,803	24,392					

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
86	Object Name											
87	Salaries	100	2,764,180	58,872		21,041						2,844,093
88	Employee Benefits	200	708,017	13,563		977	115,793					838,350
89	Purchased Services	300	795,501	138,000	600	169,000						1,103,101
90	Supplies & Materials	400	271,864	114,000		3,000						388,864
91	Capital Outlay	500	86,400	92,000								178,400
92	Other Objects	600	6,500		702,086							708,586
93	Non-Capitalized Equipment	700										
94	Termination Benefits	800										
95	Total Expenditures		4,632,462	416,435	702,686	194,018	115,793					6,061,394

SUMMARY OF CASH TRANSACTIONS

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	BEGINNING CASH BALANCE ON HAND July 1, 2013 ⁷		1,548,567	395,078	385,948	416,821	17,185				
4	Total Direct Receipts & Other Sources ⁸		5,430,880	522,500	729,100	209,000	123,000				
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										
11	Total Direct Receipts, Other Sources, & Other Receipts		5,430,880	522,500	729,100	209,000	123,000				
12	Total Amount Available		6,979,447	917,578	1,115,048	625,821	140,185				
13	Total Direct Disbursements & Other Uses ⁹		4,727,562	616,435	702,686	444,018	115,793				
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	21		(20,558)						
19	Total Other Disbursements		21		(20,558)						
20	Total Direct Disbursements, Other Uses, & Other Disbursements		4,727,583	616,435	682,128	444,018	115,793				
21	ENDING CASH BALANCE ON HAND June 30, 2014 ⁷		2,251,864	301,143	432,920	181,803	24,392				

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	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	4,084,000	495,000	634,000	70,000	64,500				
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140									
8	FICA and Medicare Only Levies	1150					58,500				
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		4,084,000	495,000	634,000	70,000	123,000				
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	20,000								
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		20,000								
19	TUITION										
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	Total Tuition										
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				3,000					
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
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									

1	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					3,000					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510		500							
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments			500							
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	40,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		40,000								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720	45,000								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		45,000								
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										
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		2,000							
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993									
107	Other Local Revenues (Describe & Itemize)	1999	79,500	25,000							
108	Total Other Revenue from Local Sources		79,500	27,000							
109	Total Receipts/Revenues from Local Sources	1000	4,268,500	522,500	634,000	73,000	123,000				

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	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000									
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	305,000								
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	Total Unrestricted Grants-In-Aid		305,000								
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	11,800								
125	Special Education - Extraordinary	3105	76,000								
126	Special Education - Personnel	3110	100,000								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		187,800								
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education										
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education										
145	State Free Lunch & Breakfast	3360	1,500								
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500									
152	Transportation - Special Education	3510				136,000					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation					136,000					
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									

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
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Learning Technology Centers	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
172	Total Restricted Grants-In-Aid		189,300			136,000					
173	Total Receipts/Revenues from State Sources	3000	494,300			136,000					
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt										
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.										
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - SEA Projects	4105									
189	Title V - Rural and Low Income Schools (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	Total Title V										
192	FOOD SERVICE										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	70,000								
195	Special Milk Program	4215									
196	School Breakfast Program	4220									
197	Summer Food Service Admin/Program	4225									
198	Child Care Commodity/SFS 13-Adult Day Care	4226									
199	Fresh Fruit and Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		70,000								
202	TITLE I										
203	Title I - Low Income	4300	47,254								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I		47,254								

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	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV										
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600	4,800								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620	56,676								
221	Federal Special Education - IDEA Room & Board	4625									
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		61,476								
225	CTE - PERKINS										
226	CTE - Perkins-Title III E Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins										
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - XI	4880									
259	Total Stimulus Programs										
260	Race to the Top Program	4901									
261	Advanced Placement Fee/International Baccalaureate	4904									
262	Emergency Immigrant Assistance	4905									
263	Title III - English Language Acquisition	4909									
264	Learn & Serve America	4910									
265	McKinney Education for Homeless Children	4920									
266	Title II - Eisenhower - Professional Development Formula	4930									
267	Title II - Teacher Quality	4932	34,350								

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
268	Federal Charter Schools	4960									
269	Medicaid Matching Funds - Administrative Outreach	4991									
270	Medicaid Matching Funds - Fee-For-Service Program	4992	5,000								
271	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998									
272	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		218,080								
273	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	218,080								
274	TOTAL DIRECT RECEIPTS/REVENUES		4,980,880	522,500	634,000	209,000	123,000				

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
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	1,599,871	392,213	29,250	101,500	14,000				2,136,834
6	Pre-K Programs	1125	17,792	9,829		2,000	2,000				31,621
7	Special Education Programs (Functions 1200 - 1220)	1200	351,738	66,982							418,720
8	Special Education Programs Pre-K	1225	35,312	14,297							49,609
9	Remedial and Supplemental Programs K-12	1250	46,654	29,744							76,398
10	Remedial and Supplemental Programs Pre-K	1275									
11	Adult/Continuing Education Programs	1300									
12	CTE Programs	1400									
13	Interscholastic Programs	1500	30,711								30,711
14	Summer School Programs	1600									
15	Gifted Programs	1650									
16	Driver's Education Programs	1700									
17	Bilingual Programs	1800									
18	Truant Alternative & Optional Programs	1900									
19	Pre-K Programs - Private Tuition	1910									
20	Regular K-12 Programs Private Tuition	1911									
21	Special Education Programs K-12 Private Tuition	1912									
22	Special Education Programs Pre-K Tuition	1913									
23	Remedial/Supplemental Programs K-12 Private Tuition	1914									
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915									
25	Adult/Continuing Education Programs Private Tuition	1916									
26	CTE Programs Private Tuition	1917									
27	Interscholastic Programs Private Tuition	1918									
28	Summer School Programs Private Tuition	1919									
29	Gifted Programs Private Tuition	1920									
30	Bilingual Programs Private Tuition	1921									
31	Truants Alternative/Opt Ed Programs Private Tuition	1922									
32	Total Instruction¹⁴	1000	2,082,078	513,065	29,250	103,500	16,000				2,743,893
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	37,462	11,332	125						48,919
36	Guidance Services	2120									
37	Health Services	2130	34,147			1,000					35,147
38	Psychological Services	2140			33,842	500					34,342
39	Speech Pathology & Audiology Services	2150			75,000	500					75,500
40	Other Support Services - Pupils (Describe & Itemize)	2190									
41	Total Support Services - Pupil	2100	71,609	11,332	108,967	2,000					193,908
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210			10,834						10,834
44	Educational Media Services	2220	134,411	18,562	73,500	10,200	70,400				307,073
45	Assessment & Testing	2230			8,000						8,000
46	Total Support Services - Instructional Staff	2200	134,411	18,562	92,334	10,200	70,400				325,907
47	Support Services - General Administration										
48	Board of Education Services	2310	25,000	50,000	116,250	1,000		3,500			195,750
49	Executive Administration Services	2320	132,900	33,044	19,000	1,000		3,000			188,944
50	Special Area Administration Services	2330									
51	Tort Immunity Services	2360 - 2370									
52	Total Support Services - General Administration	2300	157,900	83,044	135,250	2,000		6,500			384,694
53	Support Services - School Administration										
54	Office of the Principal Services	2410	220,808	69,965	23,000	3,000					316,773
55	Other Support Services - School Administration (Describe & Itemize)	2490									
56	Total Support Services - School Administration	2400	220,808	69,965	23,000	3,000					316,773

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
57	Support Services - Business										
58	Direction of Business Support Services	2510									
59	Fiscal Services	2520	61,357	12,049	6,500	14,000					93,906
60	Operation & Maintenance of Plant Services	2540			19,100	350					19,450
61	Pupil Transportation Services	2550									
62	Food Services	2560	21,017		900	134,614					156,531
63	Internal Services	2570									
64	Total Support Services - Business	2500	82,374	12,049	26,500	148,964					269,887
65	Support Services - Central										
66	Direction of Central Support Services	2610									
67	Planning, Research, Development & Evaluation Services	2620									
68	Information Services	2630									
69	Staff Services	2640									
70	Data Processing Services	2660									
71	Total Support Services - Central	2600									
72	Other Support Services (Describe & Itemize)	2900									
73	Total Support Services	2000	667,102	194,952	386,051	166,164	70,400	6,500			1,491,169
74	COMMUNITY SERVICES (ED)	3000	15,000		200	2,200					17,400
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)										
77	Payments for Regular Programs	4110									
78	Payments for Special Education Programs	4120			380,000						380,000
79	Payments for Adult/Continuing Education Programs	4130									
80	Payments for CTE Programs	4140									
81	Payments for Community College Programs	4170									
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190									
83	Total Payments to Districts and Other Govt Units (In-State)	4100			380,000						380,000
84	Payments for Regular Programs - Tuition	4210									
85	Payments for Special Education Programs - Tuition	4220									
86	Payments for Adult/Continuing Education Programs - Tuition	4230									
87	Payments for CTE Programs - Tuition	4240									
88	Payments for Community College Programs - Tuition	4270									
89	Payments for Other Programs - Tuition	4280									
90	Other Payments to In-State Govt Units (Describe & Itemize)	4290									
91	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200									
92	Payments for Regular Programs - Transfers	4310									
93	Payments for Special Education Programs - Transfers	4320									
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									
95	Payments for CTE Programs - Transfers	4340									
96	Payments for Community College Program - Transfers	4370									
97	Payments for Other Programs - Transfers	4380									
98	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									
99	Total Payments to Other District & Govt Units - Transfers (In State)	4300									
100	Payments to Other District & Govt Units (Out of State)	4400									
101	Total Payments to Other District & Govt Units	4000			380,000						380,000
102	DEBT SERVICE (ED)										
103	Debt Service - Interest on Short-Term Debt										
104	Tax Anticipation Warrants	5110									
105	Tax Anticipation Notes	5120									
106	Corporate Personal Property Repl Tax Anticipated Notes	5130									
107	State Aid Anticipation Certificates	5140									
108	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
109	Total Debt Service - Interest on Short-Term Debt	5100									

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
110	Debt Service - Interest on Long-Term Debt	5200									
111	Total Debt Service	5000									
112	PROVISION FOR CONTINGENCIES (ED)	6000									
113	Total Direct Disbursements/Expenditures		2,764,180	708,017	795,501	271,864	86,400	6,500			4,632,462
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										348,418
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									
120	Support Services - Business										
121	Direction of Business Support Services	2510									
122	Facilities Acquisition & Construction Services	2530			58,000		92,000				150,000
123	Operation & Maintenance of Plant Services	2540	58,872	13,563	80,000	114,000					266,435
124	Pupil Transportation Services	2550									
125	Food Services	2560									
126	Total Support Services - Business	2500	58,872	13,563	138,000	114,000	92,000				416,435
127	Other Support Services (Describe & Itemize)	2900									
128	Total Support Services	2000	58,872	13,563	138,000	114,000	92,000				416,435
129	COMMUNITY SERVICES (O&M)	3000									
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
131	Payments to Other Govt Units (In-State)										
132	Payments for Special Education Programs	4120									
133	Payments for CTE Program	4140									
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190									
135	Total Payments to Other Govt Units (In-State)	4100									
136	Payments to Other Govt Units (Out of State) ¹⁴	4400									
137	Total Payments to Other District and Govt Unit	4000									
138	DEBT SERVICE (O&M)										
139	Debt Service - Interest on Short-Term Debt										
140	Tax Anticipation Warrants	5110									
141	Tax Anticipation Notes	5120									
142	Corporate Personal Prop Repl Tax Anticipated Notes	5130									
143	State Aid Anticipation Certificates	5140									
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
145	Total Debt Service - Interest on Short-Term Debt	5100									
146	Debt Service - Interest on Long-Term Debt	5200									
147	Total Debt Service	5000									
148	PROVISION FOR CONTINGENCIES (O&M)	6000									
149	Total Direct Disbursements/Expenditures		58,872	13,563	138,000	114,000	92,000				416,435
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										106,065
151											
152	30 - DEBT SERVICE FUND (DS)										
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									
154	DEBT SERVICE (DS)										
155	Debt Service - Interest on Short-Term Debt										
156	Tax Anticipation Warrants	5110									
157	Tax Anticipation Notes	5120									
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130									
159	State Aid Anticipation Certificates	5140						96,986			96,986
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
161	Total Debt Service - Interest On Short-Term Debt	5100						96,986			96,986

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
162	Debt Service - Interest on Long-Term Debt	5200						510,000			510,000
163	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						95,100			95,100
164	Debt Service Other (Describe & Itemize)	5400			600						600
165	Total Debt Service	5000			600			702,086			702,686
166	PROVISION FOR CONTINGENCIES (DS)	6000									
167	Total Direct Disbursements/Expenditures				600			702,086			702,686
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(68,686)
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Support Services - Pupils										
173	Other Support Services - Pupils (Describe & Itemize)	2190									
174	Support Services - Business										
175	Pupil Transportation Services	2550	21,041	977	169,000	3,000					194,018
176	Other Support Services (Describe & Itemize)	2900									
177	Total Support Services	2000	21,041	977	169,000	3,000					194,018
178	COMMUNITY SERVICES (TR)										
179	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
180	Payments to Other Govt Units (In-State)										
181	Payments for Regular Program	4110									
182	Payments for Special Education Programs	4120									
183	Payments for Adult/Continuing Education Programs	4130									
184	Payments for CTE Programs	4140									
185	Payments for Community College Programs	4170									
186	Other Payments to In-State Govt Units (Describe & Itemize)	4190									
187	Total Payments to Other Govt Units (In-State)	4100									
188	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									
189	Total Payments to Other Districts & Govt Units	4000									
190	DEBT SERVICE (TR)										
191	Debt Service - Interest on Short-Term Debt										
192	Tax Anticipation Warrants	5110									
193	Tax Anticipation Notes	5120									
194	Corporate Personal Prop Repl Tax Anticipation Notes	5130									
195	State Aid Anticipation Certificates	5140									
196	Other Interest on Short-Term Debt (Describe and Itemize)	5150									
197	Total Debt Service - Interest On Short-Term Debt	5100									
198	Debt Service - Interest on Long-Term Debt	5200									
199	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									
200	Debt Service - Other (Describe and Itemize)	5400									
201	Total Debt Service	5000									
202	PROVISION FOR CONTINGENCIES (TR)	6000									
203	Total Direct Disbursements/Expenditures		21,041	977	169,000	3,000					194,018
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										14,982
205											
206	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
207	INSTRUCTION (MR/SS)										
208	Regular Program	1100		33,931							33,931
209	Pre-K Programs	1125		3,434							3,434
210	Special Education Programs (Functions 1200-1220)	1200		16,843							16,843
211	Special Education Programs Pre-K	1225		565							565
212	Remedial and Supplemental Programs K-12	1250		747							747
213	Remedial and Supplemental Programs Pre-K	1275									

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
214	Adult/Continuing Education Programs	1300									
215	CTE Programs	1400									
216	Interscholastic Programs	1500									
217	Summer School Programs	1600									
218	Gifted Programs	1650									
219	Driver's Education Programs	1700									
220	Bilingual Programs	1800									
221	Truant Alternative & Optional Programs	1900									
222	Total Instruction	1000		55,520							55,520
223	SUPPORT SERVICES (MR/SS)										
224	Support Services - Pupil										
225	Attendance & Social Work Services	2110		600							600
226	Guidance Services	2120									
227	Health Services	2130		5,051							5,051
228	Psychological Services	2140		634							634
229	Speech Pathology & Audiology Services	2150									
230	Other Support Services - Pupils (Describe & Itemize)	2190									
231	Total Support Services - Pupil	2100		6,285							6,285
232	Support Services - Instructional Staff										
233	Improvement of Instruction Services	2210									
234	Educational Media Services	2220		5,402							5,402
235	Assessment & Testing	2230									
236	Total Support Services - Instructional Staff	2200		5,402							5,402
237	Support Services - General Administration										
238	Board of Education Services	2310		4,638							4,638
239	Executive Administration Services	2320		2,324							2,324
240	Special Area Administrative Services	2330									
241	Claims Paid from Self Insurance Fund	2361									
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									
243	Unemployment Insurance Payments	2363									
244	Insurance Payments (regular or self-insurance)	2364									
245	Risk Management and Claims Services Payments	2365									
246	Judgment and Settlements	2366									
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									
248	Reciprocal Insurance Payments	2368									
249	Legal Service	2369									
250	Total Support Services - General Administration	2300		6,962							6,962
251	Support Services - School Administration										
252	Office of the Principal Services	2410		15,954							15,954
253	Other Support Services - School Administration (Describe & Itemize)	2490									
254	Total Support Services - School Administration	2400		15,954							15,954
255	Support Services - Business										
256	Direction of Business Support Services	2510									
257	Fiscal Services	2520		13,316							13,316
258	Facilities Acquisition & Construction Services	2530									
259	Operation & Maintenance of Plant Service	2540		11,362							11,362
260	Pupil Transportation Services	2550		534							534
261	Food Services	2560		106							106
262	Internal Services	2570									
263	Total Support Services - Business	2500		25,318							25,318

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
264	Support Services - Central										
265	Direction of Central Support Services	2610									
266	Planning, Research, Development & Evaluation Services	2620									
267	Information Services	2630									
268	Staff Services	2640									
269	Data Processing Services	2660									
270	Total Support Services - Central	2600									
271	Other Support Services (Describe & Itemize)	2900									
272	Total Support Services	2000		59,921							59,921
273	COMMUNITY SERVICES (MR/SS)	3000		352							352
274	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
275	Payments for Special Education Programs	4120									
276	Payments for CTE Programs	4140									
277	Total Payments to Other Districts & Govt Units	4000									
278	DEBT SERVICE (MR/SS)										
279	Debt Service - Interest on Short-Term Debt										
280	Tax Anticipation Warrants	5110									
281	Tax Anticipation Notes	5120									
282	Corporate Personal Prop Repl Tax Anticipation Notes	5130									
283	State Aid Anticipation Certificates	5140									
284	Other (Describe & Itemize)	5150									
285	Total Debt Service	5000									
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
287	Total Direct Disbursements/Expenditures			115,793							115,793
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										7,207
289											
290	60 - CAPITAL PROJECTS (CP)										
291	SUPPORT SERVICES (CP)										
292	Support Services - Business										
293	Facilities Acquisition & Construction Services	2530									
294	Other Support Services (Describe & Itemize)	2900									
295	Total Support Services	2000									
296	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
297	Payments to Other Govt Units (In-State)										
298	Payments to Other Govt Units (In-State)	4100									
299	Payment for Special Education Programs	4120									
300	Payment for CTE Programs	4140									
301	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									
302	Total Payments to Other Districts & Govt Units	4000									
303	PROVISION FOR CONTINGENCIES (CP)	6000									
304	Total Direct Disbursements/Expenditures										
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
306											
307	70 WORKING CASH FUND (WC)										
308											
309	80 - TORT FUND (TF)										
310	SUPPORT SERVICES - GENERAL ADMINISTRATION										
311	Claims Paid from Self Insurance Fund	2361									
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									
313	Unemployment Insurance Payments	2363									
314	Insurance Payments (regular or self-insurance)	2364									
315	Risk Management and Claims Services Payments	2365									
316	Judgment and Settlements	2366									

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

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

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

	A	B	C	D	E	F
1						
2	Winthrop Harbor School District #1		34-049-0010-02			
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	4,980,880	522,500	209,000		5,712,380
6	Direct Expenditures	4,632,462	416,435	194,018		5,242,915
7	Difference	348,418	106,065	14,982		469,465
8	Estimated Fund Balance - June 30, 2014	2,168,920	301,143	181,803		2,651,866
9	<p>Balanced budget, no deficit reduction plan is required.</p>					
10						
11						
12	<p>A deficit reduction plan is required if the local board of education adopts (or amends) the 2013-14 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</p>					
13	<p>Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.</p>					
14	<p>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2012-2013 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</p>					
15	<p>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</p>					

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

	A	B	C	D	E	F	G
1			DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3	Winthrop Harbor School District #1 34-049-0010-02		FY2013-14				
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,465,602	395,078	416,821	0	2,277,501
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	4,268,500	522,500	73,000	0	4,864,000
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	494,300	0	136,000	0	630,300
12	FEDERAL SOURCES	4000	218,080	0	0	0	218,080
13	Total Receipts/Revenues		4,980,880	522,500	209,000	0	5,712,380
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	2,743,893				2,743,893
16	SUPPORT SERVICES	2000	1,491,169	416,435	194,018		2,101,622
17	COMMUNITY SERVICES	3000	17,400	0	0		17,400
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	380,000	0	0		380,000
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		4,632,462	416,435	194,018		5,242,915
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		348,418	106,065	14,982	0	469,465
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		450,000	0	0	0	450,000
25	OTHER USES OF FUNDS (8000)		95,100	200,000	250,000	0	545,100
26	TOTAL OTHER SOURCES/USES OF FUNDS		354,900	(200,000)	(250,000)	0	(95,100)
27	ESTIMATED ENDING FUND BALANCE		2,168,920	301,143	181,803	0	2,651,866

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1	Winthrop Harbor School District #1 34-049-0010-02 <i>District Number</i>		ESTIMATED BUDGET FY2014-15				
2							
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)		2,168,920	301,143	181,803	0	2,651,866
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		2,168,920	301,143	181,803	0	2,651,866

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1	Winthrop Harbor School District #1 34-049-0010-02 <i>District Number</i>		ESTIMATED BUDGET FY2015-16				
2							
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)		2,168,920	301,143	181,803	0	2,651,866
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		2,168,920	301,143	181,803	0	2,651,866

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1			ESTIMATED BUDGET FY2016-17				
2							
3	Winthrop Harbor School District #1	34-049-0010-02					
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		2,168,920	301,143	181,803	0	2,651,866
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		2,168,920	301,143	181,803	0	2,651,866

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

	A	B	W	X	Y	Z
1			SUMMARY			
2			BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
3	Winthrop Harbor School District #1 34-049-0010-02		ESTIMATED BUDGET			
4	<i>District Number</i>		<i>Date of Adoption:</i>			
5			<i>(Enter as MM/DD/YY)</i>			
6			FY2013-14	FY2014-15	FY2015-16	FY2016-17
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		2,277,501	2,651,866	2,651,866	2,651,866
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	4,864,000	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	630,300	0	0	0
12	FEDERAL SOURCES	4000	218,080	0	0	0
13	Total Receipts/Revenues		5,712,380	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	2,743,893	0	0	0
16	SUPPORT SERVICES	2000	2,101,622	0	0	0
17	COMMUNITY SERVICES	3000	17,400	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	380,000	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		5,242,915	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		469,465	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		450,000	0	0	0
25	OTHER USES OF FUNDS (8000)		545,100	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(95,100)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		2,651,866	2,651,866	2,651,866	2,651,866

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

Winthrop Harbor School District #1

34-049-0010-02

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

www.isbe.net/sfms/budget/2014/budget.htm

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

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

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2014 budgeted expenditures over FY2013 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

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

[Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)
--

School District Name: Winthrop Harbor School District #1
 RCDT Number: 34-049-0010-02

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2013			Budgeted Expenditures, Fiscal Year 2014		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320			0	188,944		188,944
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 required by state law and include above				0			0
8. Totals		0	0	0	188,944	0	188,944
9. Estimated Percent Increase (Decrease) for FY2014 (Budgeted) over FY2013 (Actual)							Enter Actual Data!

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

Winthrop Harbor School District #1 34-049-0010-02

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

[See: School Code, Section 10-20.21 - Contracts](#)

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

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

Reference Description

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

CHECK FOR ERRORS	
<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).	
Estimated Beginning Fund Balance July,1 2013 for all Funds(Cells C3 - K3)(Line must have a number or zero)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2012, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2013, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

End of Balancing