

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2008 - June 30, 2009

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

Amended Budget

District Name: Community Consolidated School District 89
District RCDT No: _____

Budget of Community Consolidated School District 89 School District No. 89, County of DuPage, State of Illinois, for the Fiscal Year beginning July 1, 2008 and ending June 30, 2009.

WHEREAS the Board of Education of 89 School District No. 89, County of DuPage, 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 18th day of August, 2008, 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, 2008 and ending June 30, 2009.

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 15th day of September, 2008 by a roll call vote of 7 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/2009/budget.htm. The electronic version does not require member signatures.

	A	B	C	D	E	F	G	H	I	J	K
1	Community Consolidated School District 89										
2	0										
3	<i>[See page 31 for references]</i>										
4			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
5	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
6	ESTIMATED BEGINNING FUND BALANCE July 1, 2008 ¹		9,867,986	381,079	896,914	296,239	151,190	10,148,893	2,165,096	0	0
7	RECEIPTS/REVENUES										
8	LOCAL SOURCES	1000	17,780,931	2,231,547	1,774,559	592,760	510,470	471,633	60,000	10,686	0
9	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA	2000	0	0		0	0				
10	STATE SOURCES	3000	1,906,360	0	0	599,954	0	0	0	0	0
11	FEDERAL SOURCES	4000	349,727	0	0	1,500	0	0	0	0	0
12	Total Direct Receipts/Revenues		20,037,018	2,231,547	1,774,559	1,194,214	510,470	471,633	60,000	10,686	0
13	Receipts/Revenues for "On Behalf of" Payments ²	3998									
14	Total Receipts/Revenues		20,037,018	2,231,547	1,774,559	1,194,214	510,470	471,633	60,000	10,686	0
15	DISBURSEMENTS/EXPENDITURES										
16	INSTRUCTION	1000	13,987,445				243,414				
17	SUPPORT SERVICES	2000	5,696,530	2,056,212		1,145,675	267,735	22,038,152		10,000	0
18	COMMUNITY SERVICES	3000	0	0		0	0				
19	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	900,000	0	0	0	0	0			0
20	DEBT SERVICES	5000	0	202,000	1,745,208	0	0			0	0
21	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	2,757,304		0	0
22	Total Direct Disbursements/Expenditures		20,583,975	2,258,212	1,745,208	1,145,675	511,149	24,795,456		10,000	0
23	Disbursements/Expenditures for "On Behalf of" Payments ²	4180	0	0	0	0	0	0		0	0
24	Total Disbursements/Expenditures		20,583,975	2,258,212	1,745,208	1,145,675	511,149	24,795,456		10,000	0
25	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(546,957)	(26,665)	29,351	48,539	(679)	(24,323,823)	60,000	686	0
26	OTHER FINANCING SOURCES/USES										
27	OTHER FINANCING SOURCES (7000)										
28	PERMANENT TRANSFER FROM VARIOUS FUNDS										
29	Abolishment or Abatement of the Working Cash Fund	7110									
30	Transfer of Working Cash Fund Interest	7120	20,000	40,000							
31	Transfer Among Funds	7130									
32	Transfer of Interest	7140	6,500	12,500							
33	Transfer from Capital Projects Fund to O&M Fund	7150									
34	Transfer of Excess Fire Prev. & Safety Tax & Interest ³ Proceeds to O&M Fund	7160									
35	Transfer of Excess Accumulated Fire Prev. & Safety Tax and Int. ³ Proceeds to Debt Service Fund	7170									
36	SALE OF BONDS (7200)										
37	Principal on Bonds Sold ⁴	7210						14,800,000			
38	Premium on Bonds Sold	7220						375,000			
39	Accrued Interest on Bonds Sold	7230									
40	Sale or Compensation for Fixed Assets ⁵	7300									
41	Transfer to Debt Service to Pay Principal on Capital Leases	7400			183,820						

	A	B	C	D	E	F	G	H	I	J	K
4			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
5	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
42	Transfer to Debt Service to Pay Interest on Capital Leases	7500			21,966						
43	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600									
44	Transfer to Debt Service to Pay Interest on Revenue Bonds	7700									
45	Transfer to Capital Projects Fund	7800									
46	ISBE Loan Proceeds	7900									
47	Other Sources Not Classified Elsewhere	7990			202,000						
48	Total Other Financing Sources		26,500	52,500	407,786	0	0	15,175,000	0	0	0
49	OTHER FINANCING USES (8000)										
50	PERMANENT TRANSFER TO VARIOUS FUNDS										
51	TRANSFER TO VARIOUS OTHER FUNDS (8100)										
52	Abolishment or Abatement of the Working Cash Fund	8110							0		
53	Transfer of Working Cash Fund Interest	8120							60,000		
54	Transfer Among Funds	8130									
55	Transfer of Interest ⁶	8140			12,500	6,500					
56	Transfer from Capital Projects Fund to O&M Fund	8150						0			
57	Transfer of Excess Fire Prev. & Safety Tax & Interest Proceeds to O&M Fund	8160									0
58	Transfer of Excess Accumulated Fire Prev. & Safety Tax and Int. Proceeds to Debt Service Fund	8170									0
59	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400	183,820								
60	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500	21,966								
61	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600									
62	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700									
63	Transfer to Capital Projects Fund	8800									
64	Transfer to Debt Service Fund for Princ. & Int. on ISBE Loans	8910									
65	Other Uses Not Classified Elsewhere	8990		202,000							
66	Total Other Financing Uses		205,786	202,000	12,500	6,500	0	0	60,000	0	0
67	Total Other Financing Sources/Uses		(179,286)	(149,500)	395,286	(6,500)	0	15,175,000	(60,000)	0	0
68	ESTIMATED ENDING FUND BALANCE June 30, 2009		9,141,743	204,914	1,321,551	338,278	150,511	1,000,070	2,165,096	686	0

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2008 ⁷		9,518,021	856,921	869,793	321,727	138,987	10,148,893	1,811,645		
4	Total Direct Receipts & Other Financing Sources ⁸		20,063,518	2,284,047	2,182,345	1,194,214	510,470	15,646,633	60,000	10,686	
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 Financing Sources, & Other Receipts		20,063,518	2,284,047	2,182,345	1,194,214	510,470	15,646,633	60,000	10,686	
12	Total Amount Available		29,581,539	3,140,968	3,052,138	1,515,941	649,457	25,795,526	1,871,645	10,686	
13	Total Direct Disbursements & Other Financing Uses ⁹		20,789,761	2,460,212	1,757,708	1,152,175	511,149	24,795,456	60,000	10,000	
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements										
20	Total Direct Disbursements, Other Financing Uses, & Other Disbursements		20,789,761	2,460,212	1,757,708	1,152,175	511,149	24,795,456	60,000	10,000	
21	ENDING CASH BALANCE ON HAND June 30, 2009 ⁷		8,791,778	680,756	1,294,430	363,766	138,308	1,000,070	1,811,645	686	

	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	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Levies ¹¹	-	16,261,491	2,143,547	1,762,059	576,260	152,670			10,386	
6	Leasing Levy ¹²	1130									
7	Special Education Levy	1140	142,147								
8	Social Security/Medicare Levies	1150					334,461				
9	Area Vocational Construction Levy	1160									
10	Summer School Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by LEA		16,403,638	2,143,547	1,762,059	576,260	487,131			10,386	
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	225,000				9,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		225,000				9,000				
19	TUITION ¹⁴										
20	Regular Tuition from Pupils or Parents (In State)	1311	87,481								
21	Regular Tuition from Other LEAs (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer Sch. - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch. - Tuition from Other LEAs (In State)	1322									
26	Summer Sch. - Tuition from Other Sources (In State)	1323									
27	Summer Sch. - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other LEAs (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed. - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed. - Tuition from Other LEAs (In State)	1342	405,650								
34	Special Ed. - Tuition from Other Sources (In State)	1343									
35	Special Ed. - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other LEAs (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		493,131								
41	TRANSPORTATION FEES										
42	Reg. Transp. Fees from Pupils or Parents (In State)	1411									
43	Reg. Transp. Fees from Other LEAs (In State)	1412				10,000					
44	Reg. Transp. Fees from Private Sources (In State)	1413									
45	Reg. Transp. Fees from Co-curricular Activities (In State)	1415									
46	Reg. Transp. Fees from Other Sources (Out of State)	1416									
47	Summer Sch. - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch.- Transp. Fees from Other LEAs (In State)	1422									
49	Summer Sch. - Transp. Fees from Other Sources (In State)	1423									

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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
50	Summer Sch. - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp. Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp. Fees from Other LEAs (In State)	1432									
53	CTE - Transp. Fees from Other Sources (In State)	1433									
54	CTE - Transp. Fees from Other Sources (Out of State)	1434									
55	Special Ed. - Transp. Fees from Pupils or Parents (In State)	1441									
56	Special Ed. - Transp. Fees from Other LEAs (In State)	1442									
57	Special Ed. - Transp. Fees from Other Sources (In State)	1443									
58	Special Ed. - Transp. Fees from Other Sources (Out of State)	1444									
59	Adult - Transp. Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp. Fees from Other LEAs (In State)	1452									
61	Adult - Transp. Fees from Other Sources (In State)	1453									
62	Adult - Transp. Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					10,000					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	398,722	25,000	12,500	6,500	14,339	471,633	60,000	300	
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		398,722	25,000	12,500	6,500	14,339	471,633	60,000	300	
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	5,190								
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		5,190								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720	93,492								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		93,492								
83	TEXTBOOK Income										
84	Rentals - Regular Textbook	1811	129,096								
85	Rentals - Summer School Textbook	1812									
86	Rentals - Adult/Continuing Education Textbook	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbook	1821									
89	Sales - Summer School Textbook	1822									
90	Sales - Adult/Continuing Education Textbook	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbooks		129,096								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		38,000							
96	Contributions and Donations from Private Sources	1920	17,662	20,000							

	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
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other LEAs	1940									
99	Refund Prior Years' Expenditures	1950	5,000								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	Payment from Other LEAs	1991									
104	Sale of Vocational Projects	1992									
105	Other Local Fees	1993	10,000	5,000							
106	Other Local Revenues (Describe & Itemize)	1999									
107	Total Other Revenue from Local Sources		32,662	63,000							
108	Total Receipts/Revenues from Local Sources	1000	17,780,931	2,231,547	1,774,559	592,760	510,470	471,633	60,000	10,686	
109	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA										
110	Flow-Through Revenue from State Sources	2100									
111	Flow-Through Revenue from Federal Sources	2200									
112	Other Flow-Through (Describe & Itemize)	2300									
113	Total Flow-Through Receipts/Revenues From One LEA to Another LEA	2000									
114	RECEIPTS/REVENUES FROM STATE SOURCES										
115	UNRESTRICTED GRANTS-IN-AID										
116	General State Aid - Sec. 18-8.05	3001	887,376								
117	General State Aid - Hold Harmless/Supplemental	3002									
118	Reorganization Incentives (Accounts 3005-3021)	3005									
119	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
120	Total Unrestricted Grants-In-Aid		887,376								
121	RESTRICTED GRANTS-IN-AID										
122	SPECIAL EDUCATION										
123	Special Education - Private Facility Tuition	3100	93,626								
124	Special Education - Extraordinary	3105	279,713								
125	Special Education - Personnel	3110	461,979								
126	Special Education - Orphanage - Individual	3120									
127	Special Education - Orphanage - Summer	3130									
128	Special Education - Summer School	3145	800								
129	Special Education - Other (Describe & Itemize)	3199									
130	Total Special Education		836,118								
131	CAREER AND TECHNICAL EDUCATION (CTE)										
132	CTE - Technical Education - Tech. Prep.	3200									
133	CTE - Secondary Program Improvement	3220									
134	CTE - WECEP	3225									
135	CTE - Agriculture Education	3235									
136	CTE - Instructor Practicum	3240									
137	CTE - Student Organizations	3270									
138	CTE - Other (Describe & Itemize)	3299									
139	Total Career and Technical Education										
140	BILINGUAL EDUCATION										
141	Bilingual Ed. - Downstate - TPI and TBE	3305	26,000								

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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
142	Bilingual Ed. - Transitional	3310									
143	Total Bilingual Education		26,000								
144	State Free Lunch & Breakfast	3360									
145	School Breakfast Initiative	3365									
146	Driver Education	3370									
147	Adult Ed. - from ICCB	3410									
148	Adult Ed. - Other (Describe & Itemize)	3499									
149	TRANSPORTATION										
150	Transportation - Regular/Vocational	3500				389,376					
151	Transportation - Special Education	3510				210,578					
152	Transportation - Other (Describe & Itemize)	3599									
153	Total Transportation					599,954					
154	Learning Improvement - Change Grants	3610									
155	Scientific Literacy	3660									
156	Truant Alternative/Optional Education	3695									
157	Early Childhood - Block Grant	3705									
158	Reading Improvement Block Grant	3715	82,342								
159	Reading Improvement Block Grant - Reading Recovery	3720									
160	Continued Reading Improvement Block Grant	3725									
161	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775	73,024								
165	Technology - Learning Technology Centers	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Construction	3920									
169	School Infrastructure - Maintenance	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,500								
171	Total Restricted Grants-In-Aid		1,018,984			599,954					
172	Total Receipts/Revenues from State Sources	3000	1,906,360			599,954					
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from Fed. Govt.										
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt.										

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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
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
185	TITLE V										
186	Title V-Innovation and Flexibility Formula	4100									
187	Title V-LEA Projects	4105									
188	Title V-Rural and Low Income Schools	4107									
189	Title V-Other (Describe & Itemize)	4199									
190	Total Title V										
191	FOOD SERVICE										
192	Breakfast Start-Up	4200									
193	National School Lunch Program	4210									
194	Special Milk Program	4215	22,951								
195	School Breakfast Program	4220									
196	Summer Food Service Admin./Program	4225									
197	Child Care Commodity/SFS 13-Adult Day Care	4226									
198	Food Service - Other (Describe & Itemize)	4299									
199	Total Food Service		22,951								
200	TITLE I										
201	Title I - Low Income	4300	123,862								
202	Title I - Low Income - Neglected, Private	4305									
203	Title I - Comprehensive School Reform	4332									
204	Title I - Reading First	4334									
205	Title I - Even Start	4335									
206	Title I - Reading First SEA Funds	4337									
207	Title I - Migrant Education	4340									
208	Title I - Other (Describe & Itemize)	4399									
209	Total Title I		123,862								
210	TITLE IV										
211	Title IV - Safe & Drug Free Schools - Formula	4400	6,379								
212	Title IV - 21st Century	4421									
213	Title IV - Other (Describe & Itemize)	4499									
214	Total Title IV		6,379								
215	FEDERAL - SPECIAL EDUCATION										
216	Fed - Spec Ed. - Preschool Flow - Through	4600	12,367								
217	Fed - Spec Ed. - Preschool Discretionary	4605									
218	Fed - Spec Ed. - IDEA - Flow Through/Low Incidence	4620	36,708								
219	Fed - Spec Ed. - IDEA - Room & Board	4625	4,553								
220	Fed - Spec Ed. - IDEA - Discretionary	4630									
221	Fed - Spec Ed. - IDEA - Other (Describe & Itemize)	4699									
222	Total Federal Special Education		53,628								
223	CTE - PERKINS										
224	CTE - Perkins-Title IIIIE Tech. Prep.	4770									
225	CTE - Other (Describe & Itemize)	4799									
226	Total CTE - Perkins										
227	Federal - Adult Education	4810									
228	Advanced Placement Fee/International Baccalaureate	4904									
229	Emergency Immigrant Assistance	4905	10,000								
230	Title III-English Language Acquisition	4909	4,500			1,500					

ESTIMATED RECEIPTS/REVENUES

	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
231	Learn & Serve America	4910									
232	McKinney Education for Homeless Children	4920									
233	Title II - Eisenhower - Professional Development Formula	4930	93,407								
234	Title II-Teacher Quality	4932									
235	Federal Charter Schools	4960									
236	Medicaid Matching Funds - Administrative Outreach	4991	35,000								
237	Medicaid Matching Funds - Fee-For-Service Program	4992									
238	Other Restricted Revenue From Federal Sources (Describe & Itemize)	4999									
239	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		349,727			1,500					
240	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	349,727			1,500					
241	TOTAL DIRECT RECEIPTS/REVENUES		20,037,018	2,231,547	1,774,559	1,194,214	510,470	471,633	60,000	10,686	

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	8,268,415	1,217,767	67,237	412,462	20,993		6,644		9,993,518
6	Pre-K Programs	1125	132,960	20,954		5,000					158,914
7	Special Education Programs (Functions 1200 - 1220)	1200	1,697,679	349,234	3,722	30,227	4,500				2,085,362
8	Special Education Programs Pre-K	1225	84,575	15,395	6,050	7,087					113,107
9	Remedial and Supplemental Programs K - 12	1250	380,519	32,287	11,250	5,943					429,999
10	Remedial and Supplemental Programs Pre - K	1275									
11	Adult/Continuing Education Programs	1300									
12	CTE Programs	1400									
13	Interscholastic Programs	1500	81,038	1,716	5,800	457					89,011
14	Summer School Programs	1600									
15	Gifted Programs	1650	340,994	45,115		3,340					389,449
16	Driver's Education Programs	1700									
17	Bilingual Programs	1800	283,644	17,648	4,993	1,800					308,085
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						420,000			420,000
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	11,269,824	1,700,116	99,052	466,316	25,493	420,000	6,644		13,987,445
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	215,553	20,035		2,675					238,263
36	Guidance Services	2120	99,444	12,197		376					112,017
37	Health Services	2130	207,827	55,163	537	4,281					267,808
38	Psychological Services	2140	86,452	13,057	3,200	7,877					110,586
39	Speech Pathology & Audiology Services	2150	218,309	20,844	800	3,817					243,770
40	Other Support Services - Pupils (Describe & Itemize)	2190									
41	Total Support Services - Pupil	2100	827,585	121,296	4,537	19,026					972,444
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	378,638	78,056	102,255	46,759					605,708
44	Educational Media Services	2220	767,894	97,324	80,000	117,031	309,274		7,000		1,378,523
45	Assessment & Testing	2230				4,407					4,407
46	Total Support Services - Instructional Staff	2200	1,146,532	175,380	182,255	168,197	309,274		7,000		1,988,638

	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
47	Support Services - General Administration										
48	Board of Education Services	2310			265,710	1,207					266,917
49	Executive Administration Services	2320	281,642	33,793	12,632	5,480					333,547
50	Special Area Administration Services	2330									
51	Total Support Services - General Administration	2300	281,642	33,793	278,342	6,687					600,464
52	Support Services - School Administration										
53	Office of the Principal Services	2410	1,117,858	231,428	28,544	28,208					1,406,038
54	Other Support Services - School Administration (Describe & Itemize)	2490									
55	Total Support Services - School Administration	2400	1,117,858	231,428	28,544	28,208					1,406,038
56	Support Services - Business										
57	Direction of Business Support Services	2510	81,769	31,204	59,471	33,807					206,251
58	Fiscal Services	2520	210,513	30,237	10,000	1,000	10,000				261,750
59	Operation & Maintenance of Plant Services	2540									
60	Pupil Transportation Services	2550									
61	Food Services	2560	116,757	22,906		67,782					207,445
62	Internal Services	2570									
63	Total Support Services - Business	2500	409,039	84,347	69,471	102,589	10,000				675,446
64	Support Services - Central										
65	Direction of Central Support Services	2610									
66	Planning, Research, Development & Evaluation Services	2620									
67	Information Services	2630									
68	Staff Services	2640	53,500								53,500
69	Data Processing Services	2660									
70	Total Support Services - Central	2600	53,500								53,500
71	Other Support Services (Describe & Itemize)	2900									
72	Total Support Services	2000	3,836,156	646,244	563,149	324,707	319,274		7,000		5,696,530
73	COMMUNITY SERVICES (ED)	3000									
74	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (ED)										
75	Payments to Other Govt. Units (In-State)										
76	Payments for Regular Programs	4110									
77	Payments for Special Education Programs	4120			900,000						900,000
78	Payments for Adult/Continuing Education Programs	4130									
79	Payments for CTE Programs	4140									
80	Payments for Community College Programs	4170									
81	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									
82	Total Payments to Districts and Other Govt. Units (In-State)	4100			900,000						900,000
83	Payments for Regular Programs - Tuition	4210									
84	Payments for Special Education Programs - Tuition	4220									
85	Payments for Adult/Continuing Education Programs - Tuition	4230									
86	Payments for CTE Programs - Tuition	4240									
87	Payments for Community College Programs - Tuition	4270									
88	Payments for Other Programs - Tuition	4280									
89	Other Payments to In-State Govt. Units	4290									

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
90	Total Payments to Other Dist. & Govt. Units - Tuition (In State)	4200									

	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
91	Payments for Regular Programs - Transfers	4310									
92	Payments for Special Education Programs - Transfers	4320									
93	Payments for Adult/Continuing Ed Programs - Transfers	4330									
94	Payments for CTE Programs - Transfers	4340									
95	Payments for Community College Program - Transfers	4370									
96	Payments for Other Programs - Transfers	4380									
97	Other Payments to In-State Govt. Units - Transfers	4390									
98	Total Payments to Other District & Govt. Units - Transfers (In State)	4300									
99	Payments to Other District & Govt. Units (Out of State)	4400									
100	Total Payments to Other District & Govt. Units	4000			900,000						900,000
101	DEBT SERVICES (ED)										
102	Debt Services - Interest on Short-Term Debt										
103	Tax Anticipation Warrants	5110									
104	Tax Anticipation Notes	5120									
105	Corporate Personal Property Repl. Tax Ant. Notes	5130									
106	State Aid Anticipation Certificates	5140									
107	Other Interest on Short-Term Debt	5150									
108	Total Debt Services	5000									
109	PROVISION FOR CONTINGENCIES (ED)										
		6000									
110	Total Direct Disbursements/Expenditures		15,105,980	2,346,360	1,562,201	791,023	344,767	420,000	13,644		20,583,975
111	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(546,957)

	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
112	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
113	SUPPORT SERVICES (O&M)										
114	Support Services - Pupil										
115	Other Support Services - Pupils (Describe & Itemize)	2190									
116	Support Services - Business										
117	Direction of Business Support Services	2510	6,814	5,000	26,200	6,000	25,000				69,014
118	Facilities Acquisition & Construction Services	2530									
119	Operation & Maintenance of Plant Services	2540	282,151	20,028	1,055,298	579,721	50,000				1,987,198
120	Pupil Transportation Services	2550									
121	Food Services	2560									
122	Total Support Services - Business	2500	288,965	25,028	1,081,498	585,721	75,000				2,056,212
123	Other Support Services (Describe & Itemize)	2900									
124	Total Support Services	2000	288,965	25,028	1,081,498	585,721	75,000				2,056,212
125	COMMUNITY SERVICES (O&M)	3000									
126	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (O&M)										
127	Payments to Other Govt. Units (In-State)										
128	Payments for Special Education Programs	4120									
129	Payments for CTE Program	4140									
130	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									
131	Total Payments to Other Govt. Units (In-State)	4100									
132	Payments to Other Govt. Units (Out of State)	4400									
133	Total Payments to Other District and Govt. Unit	4000									
134	DEBT SERVICES (O&M)										
135	Debt Services - Interest on Short-Term Debt										
136	Tax Anticipation Warrants	5110									
137	Tax Anticipation Notes	5120									
138	Corporate Personal Prop. Replacement Tax Anticip. Notes	5130									
139	State Aid Anticipation Certificates	5140									
140	Other Interest on Short-Term Debt (Describe & Itemize)	5150						202,000			202,000
141	Total Debt Services	5000						202,000			202,000
142	PROVISION FOR CONTINGENCIES (O&M)	6000									
143	Total Direct Disbursements/Expenditures		288,965	25,028	1,081,498	585,721	75,000	202,000			2,258,212
144	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(26,665)
145	30 - DEBT SERVICE FUND (DS)										
146	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (DS)	4000									
147	DEBT SERVICES (DS)										
148	Debt Services - Interest on Short-Term Debt										
149	Tax Anticipation Warrants	5110									
150	Tax Anticipation Notes	5120									

	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
151	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									
152	State Aid Anticipation Certificates	5140									
153	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
154	Total Debt Service - Interest	5100									
155	Debt Services - Interest on Long-Term Debt	5200						191,208			191,208
156	Debt Service - Payments of Principal on Long-Term Debt¹⁵ (Lease/Purchase Principal Retired)	5300						1,550,000			1,550,000
157	Debt Services Other - Short-Term Debt Principal (Describe & Itemize)	5400			4,000						4,000
158	Total Debt Services	5000			4,000			1,741,208			1,745,208
159	PROVISION FOR CONTINGENCIES (DS)	6000									
160	Total Direct Disbursements/Expenditures				4,000			1,741,208			1,745,208
161	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										29,351
162	40 - TRANSPORTATION FUND (TR)										
163	SUPPORT SERVICES (TR)										
164	Other Support Services - Pupils (Describe & Itemize)	2190									
165	Pupil Transportation Services	2550	82,716	17,858	1,045,101						1,145,675
166	Other Support Services (Describe & Itemize)	2900									
167	Total Support Services	2000	82,716	17,858	1,045,101						1,145,675
168	COMMUNITY SERVICES (TR)	3000									
169	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (TR)										
170	Payments to Other Govt. Units (In-State)										
171	Payments for Regular Program	4110									
172	Payments for Special Education Programs	4120									
173	Payments for Adult/Continuing Education Programs	4130									
174	Payments for CTE Programs	4140									
175	Payments for Community College Programs	4170									
176	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									
177	Total Payments to Other Govt. Units (In-State)	4100									
178	Payments to Other Govt. Units (Out-of-State) (Describe & Itemize)	4400									
179	Total Payments to Other Districts & Govt. Units	4000									
180	DEBT SERVICES (TR)										
181	Debt Service - Interest on Short-Term Debt										
182	Tax Anticipation Warrants	5110									
183	Tax Anticipation Notes	5120									
184	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									
185	State Aid Anticipation Certificates	5140									
186	Other Interest on Short-Term Debt (Describe and Itemize)	5150									
187	Total Debt Service - Interest On Short-Term Debt	5100									

	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
188	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									
189	Total Debt Service	5000									
190	PROVISION FOR CONTINGENCIES (TR)	6000									
191	Total Direct Disbursements/Expenditures		82,716	17,858	1,045,101						1,145,675
192	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										48,539
193	50 - MUNICIPAL RETIREMENT/SOC. SEC. FUND (MR/SS)										
194	INSTRUCTION (MR/SS)										
195	Regular Program	1100		124,797							124,797
196	Pre-K Programs	1125		5,487							5,487
197	Special Education Programs (Functions 1200-1220)	1200		99,236							99,236
198	Special Education Programs Pre-K	1225		2,097							2,097
199	Remedial and Supplemental Programs K - 12	1250		3,300							3,300
200	Remedial and Supplemental Programs Pre-K	1275									
201	Adult/Continuing Education Programs	1300									
202	CTE Programs	1400									
203	Interscholastic Programs	1500		1,913							1,913
204	Summer School Programs	1600		22							22
205	Gifted Programs	1650		3,309							3,309
206	Driver's Education Programs	1700									
207	Bilingual Programs	1800		3,253							3,253
208	Truant Alternative & Optional Programs	1900									
209	Total Instruction	1000		243,414							243,414
210	SUPPORT SERVICES (MR/SS)										
211	Support Services - Pupil										
212	Attendance & Social Work Services	2110		3,371							3,371
213	Guidance Services	2120		1,473							1,473
214	Health Services	2130		23,406							23,406
215	Psychological Services	2140		1,252							1,252
216	Speech Pathology & Audiology Services	2150									
217	Other Support Services - Pupils (Describe & Itemize)	2190									
218	Total Support Services - Pupil	2100		29,502							29,502
219	Support Services - Instructional Staff										
220	Improvement of Instruction Services	2210		21,296							21,296
221	Educational Media Services	2220		46,261							46,261
222	Assessment & Testing	2230									
223	Total Support Services - Instructional Staff	2200		67,557							67,557
224	Support Services - General Administration										
225	Board of Education Services	2310		99							99
226	Executive Administration Services	2320		12,678							12,678
227	Special Area Administrative Services	2330									
228	Tort Immunity Services	2360									
229	Claims Paid from Self Insurance Fund	2361									
230	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									

	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
231	Unemployment Insurance Payments	2363									
232	Insurance Payments (regular or self-insurance)	2364									
233	Risk Management and Claims Services Payments	2365									
234	Judgment and Settlements	2366									
235	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									
236	Reciprocal Insurance Payments	2368									
237	Legal Service	2369									
238	Total Support Services - General Administration	2300		12,777							12,777
239	Support Services - School Administration										
240	Office of the Principal Services	2410		50,045							50,045
241	Other Support Services - School Administration (Describe & Itemize)	2490									
242	Total Support Services - School Administration	2400		50,045							50,045
243	Support Services - Business										
244	Direction of Business Support Services	2510		10,134							10,134
245	Fiscal Services	2520		37,493							37,493
246	Facilities Acquisition & Construction Services	2530									
247	Operation & Maintenance of Plant Service	2540		42,286							42,286
248	Pupil Transportation Services	2550		6,023							6,023
249	Food Services	2560		11,918							11,918
250	Internal Services	2570									
251	Total Support Services - Business	2500		107,854							107,854
252	Support Services - Central										
253	Direction of Central Support Services	2610									
254	Planning, Research, Development & Evaluation Services	2620									
255	Information Services	2630									
256	Staff Services	2640									
257	Data Processing Services	2660									
258	Total Support Services - Central	2600									
259	Other Support Services (Describe & Itemize)	2900									
260	Total Support Services	2000		267,735							267,735
261	COMMUNITY SERVICES (MR/SS)	3000									
262	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (MR/SS)										
263	Payments for Special Education Programs	4120									
264	Payments for Vocational Education Programs	4140									
265	Total Payments to Other Districts & Govt. Units	4000									
266	DEBT SERVICES (MR/SS)										
267	Debt Services - Interest on Short-Term Debt										
268	Tax Anticipation Warrants	5110									
269	Tax Anticipation Notes	5120									
270	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									

	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
271	State Aid Anticipation Certificates	5140									
272	Other (Describe & Itemize)	5150									
273	Total Debt Services	5000									
274	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
275	Total Direct Disbursements/Expenditures			511,149							511,149
276	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(679)
277	60 - CAPITAL PROJECTS (CP)										
278	SUPPORT SERVICES (CP)										
279	Support Services - Business										
280	Facilities Acquisition & Construction Services	2530			3,294,698		18,227,732				21,522,430
281	Other Support Services (Describe & Itemize)	2900			515,722						515,722
282	Total Support Services	2000			3,810,420		18,227,732				22,038,152
283	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (CP)										
284	Payments to Other Govt. Units (In-State)										
285	Payments to Other Govt. Units (In-State)	4100									
286	Payment for Special Education Programs	4120									
287	Payment for CTE Programs	4140									
288	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									
289	Total Payments to Other Districts & Govt. Units	4000									
290	PROVISION FOR CONTINGENCIES (CP)	6000						2,757,304			2,757,304
291	Total Direct Disbursements/Expenditures				3,810,420		18,227,732	2,757,304			24,795,456
292	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(24,323,823)
293	80 - TORT FUND (TF)										
294	SUPPORT SERVICES - GENERAL ADMINISTRATION										
295	Claims Paid from Self Insurance Fund	2361									
296	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									
297	Unemployment Insurance Payments	2363									
298	Insurance Payments (regular or self-insurance)	2364									
299	Risk Management and Claims Services Payments	2365									
300	Judgment and Settlements	2366									
301	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									
302	Reciprocal Insurance Payments	2368									
303	Legal Service	2369			10,000						10,000
304	Total Support Services - General Administration	2000			10,000						10,000
305	DEBT SERVICES (TF)										
306	Debt Services - Interest on Short-Term Debt										
307	Tax Anticipation Warrants	5110									
308	Corporate Personal Property Replacement Tax Anticipation Notes	5130									

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

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

Community Consolidated School District 89

**DEFICIT BUDGET SUMMARY INFORMATION
OPERATING FUNDS ONLY**

	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
1. Direct Revenues	20,037,018	2,231,547	1,194,214	60,000	23,522,779
2. Direct Expenditures	20,583,975	2,258,212	1,145,675		23,987,862
3. Difference	(546,957)	(26,665)	48,539	60,000	(465,083)
4. Estimated Fund Balance - June 30, 2009	9,141,743	204,914	338,278	2,165,096	11,850,031

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

A deficit reduction plan is required if the local board of education adopts (or amends) the 2008-09 school district budget in which the "operating funds" listed above result in direct revenues (line 1) being less than direct expenditures (line 2) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 4).

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

The deficit reduction plan, if required, is developed using ISBE guidelines and format (See Tab FinPlan 2009-12).