

ILLINOIS STATE BOARD OF EDUCATION
 School Business and Support Services Division
 100 North First Street
 Springfield, Illinois 62777-0001

FILED

SEP 26 2007

Accounting Basis:

- Cash
- Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2007 - June 30, 2008

Mark Sheldon
 CHAMPAIGN COUNTY CLERK

Submit budget (as adopted) on ISBE Form 50-36 to: www.isbe.net/sfms/budget/2008/budget.htm

District Name: Tuscola Community Unit School District
District RCDT No: 11-021-3010-26
County: Douglas

Budget of Tuscola Community Unit School District School District No. 301, County of Douglas, State of Illinois, for the Fiscal Year beginning July 1, 2007 and ending June 30, 2008

WHEREAS the Board of Education of Tuscola Community Unit School District School District No. 301, County of Douglas, 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 24 day of September, 20 2007, 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, 2007 and ending June 30, 2008

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 24th day of September, 20 2007 by a roll call vote of 1 Yeas, and 0 Nays, to wit:

Note: The electronic version does not require member signatures.

MEMBERS VOTING YEA	MEMBERS VOTING NAY
<i>Robert Cline</i>	
<i>Tom W. ...</i>	
<i>Tom ...</i>	
<i>Janice ...</i>	
<i>Marilyn H. Davidson</i>	
<i>Kathleen R. Chester</i>	
<i>Craig E. Romine</i>	

* Based on the Illinois Program Accounting Manual for Local Education Agencies (LEAs) as required by Section 17-1 of the School Code. 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).

BUDGET SUMMARY

Tuscola Community Unit School District

X Original Budget Date: September 24, 2007
 Amended Budget (MM/DD/YY)

[See page 31 for references]

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
1. ESTIMATED FUND BALANCE July 1, 2007		1,655,814	579,821	89,009	645,719	1,247	0	1,049,136	0	111,857
RECEIPTS/REVENUES										
2. LOCAL SOURCES	1000	4,365,500	869,124	507,000	191,600	133,800	0	57,400	0	47,600
3. FLOWTHROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA	2000	0	0	0	0	0	0	0	0	0
4. STATE SOURCES	3000	1,972,112	75,000	0	403,000	0	0	0	0	0
5. FEDERAL SOURCES	4000	203,820	0	0	0	0	0	0	0	0
6. Total Direct Receipts/Revenues		6,541,432	944,124	507,000	594,600	133,800	0	57,400	0	47,600
7. Receipts/Revenues for "On Behalf of" Payments ²	3998									
8. Total Receipts/Revenues		6,541,432	944,124	507,000	594,600	133,800	0	57,400	0	47,600
DISBURSEMENTS/EXPENDITURES										
9. INSTRUCTION	1000	4,731,702				63,692				
10. SUPPORT SERVICES	2000	1,417,245	939,325		504,550	48,967	0			30,000
11. COMMUNITY SERVICES	3000	0	0		0	0				
12. NONPROGRAMMED CHARGES	4000	230,050	0	0	0	0	0			0
13. DEBT SERVICES	5000	0	0	486,000	0	0			0	0
14. PROVISION FOR CONTINGENCIES	6000	50,000	0	0	0	1,000	0			0
15. Total Direct Disbursements/Expenditures		6,428,997	939,325	486,000	504,550	113,659	0		0	30,000
16. Disbursements/Expenditures for "On Behalf of" Payments ²	4180	0	0	0	0	0	0		0	0
17. Total Disbursements/Expenditures		6,428,997	939,325	486,000	504,550	113,659	0		0	30,000
18. Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		112,435	4,799	21,000	90,050	20,141	0	57,400	0	17,600
OTHER FINANCING SOURCES (USES)										
OTHER FINANCING SOURCES (7000)										
TRANSFER FROM OTHER FUNDS (7100)										
19. Permanent Transfer from Working Cash Fund - Abolishment (Section 20-8)	7110									
20. Permanent Transfer from Working Cash Fund - Interest (Section 20-5)	7120	51,000								
21. Permanent Transfer (Section 17-2A)	7130									
22. Permanent Transfer of Interest (Section 10-22.44)	7140									
23. Permanent Transfer from Site and Construction/Capital Improvement Fund (Section 10-22.14)	7150									
24. Perm Transfer of Excess Accumulated Fire Prev & Safety Tax Proceeds & Int. Earnings (Sec. 17-2.11) ³	7160									
25. Perm Transfer of Excess Accumulated Fire Prev & Safety Bond Proceeds and Int. Earnings (Sec. 10-22.14) ³	7170									
26. Permanent Transfer from Working Cash Fund - Abatement (Section 20-9)	7180									
SALE OF BONDS (7200)										
27. Principal on Bonds Sold (Amount of Original Issue) ⁴	7210									
28. Premium on Bonds Sold	7220									
29. Accrued Interest on Bonds Sold	7230									
30. Sale or Compensation for Fixed Assets ⁵ (Section 2-3.12 and 17-2.11)	7300									

BUDGET SUMMARY

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
31. School Technology Revolving Loan Program (STRLP)	7500									
32. Other Sources (Describe & Itemize)	7900									
33. Total Other Financing Sources (Total Lines 19-32)		51,000	0	0	0	0	0	0	0	0
OTHER FINANCING USES (8100)										
TRANSFER TO OTHER FUNDS (8100)										
34. Perm. Transfer from Working Cash Fund - Abolishment	8110							0		
35. Permanent Transfer of Working Cash Fund - Interest (Section 20-5)	8120							51,000		
36. Permanent Transfer (Section 17-2A)	8130									
37. Permanent Transfer of Interest (Section 10-22 44) ⁶	8140									
38. Permanent Transfer from Site & Construction/Capital Improvement Fund (Section 10-22 14)	8150									
39. Perm. Transfer of Excess Accumulated Fire Prev. & Safety Tax Proceeds & Int. Earnings (Sec 17-2 11)	8160						0			0
40. Perm. Transfer of Excess Accumulated Fire Prev & Safety Bond Proceeds and Int. Earnings (Sec 10-22.14)	8170									0
41. Permanent Transfer of Working Cash Fund-Abatement (Sec 20-9)	8180									0
42. Other Uses (Describe & Itemize)	8190							0		
43. Total Other Financing Uses (Total Lines 34-42)		0	0	0	0	0	0	51,000	0	0
44. Total Other Financing Sources (Uses) (Line 33 minus 43)		51,000	0	0	0	0	0	(51,000)	0	0
45. ESTIMATED FUND BALANCE June 30, 2008 (Total Lines 1, 18 & 44)		1,819,249	584,620	110,009	735,769	21,388	0	1,055,536	0	129,457

SUMMARY OF CASH TRANSACTIONS

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
1. ESTIMATED BALANCE ON HAND July 1, 2007 (Cash Plus Investments at Cost)	101-5 180									
2. Total Direct Receipts & Other Financing Sources ⁸ (Total from Budget Summary, Lines 6 & 33)		6,592,432	944,124	507,000	594,600	133,800	0	57,400	0	47,600
OTHER RECEIPTS										
3. Loans from Other Funds	430									
4. Loan Repayments from Other Funds	150									
5. Corporate Personal Property Tax Replacement Tax Anticipation Notes	406									
6. Tax Anticipation Warrants Issued	407									
7. Tax Anticipation Notes Issued	408									
8. Teachers/Employees' Orders Issued	409									
9. State Aid Anticipation Certificates Issued	410									
10. Other (Attach Itemization)	499									
11. Total Other Receipts (Total Lines 3-10)		0	0	0	0	0	0	0	0	0
12. Total Direct Receipts, Other Financing Sources, & Other Receipts (Total Lines 2 & 11)		6,592,432	944,124	507,000	594,600	133,800	0	57,400	0	47,600
13. Total Amount Available (Total Lines 1 & 12)		6,592,432	944,124	507,000	594,600	133,800	0	57,400	0	47,600
14. Total Direct Disbursements & Other Financing Uses ⁹ (Total from Budget Summary, Lines 15 & 43)		6,428,997	939,325	488,000	504,550	113,659	0	51,000	0	30,000
OTHER DISBURSEMENTS										
15. Loans to Other Funds ¹⁰	150									
16. Loan Repayments to Other Funds	430									
17. Corporate Personal Property Replacement Tax Anticipation Notes Redeemed	406									
18. Tax Anticipation Warrants Redeemed	407									
19. Tax Anticipation Notes Redeemed	408									
20. Teachers/Employees' Orders Redeemed	409									
21. State Aid Anticipation Certificates Redeemed	410									
22. Other (Attach Itemization)	499									
23. Total Other Disbursements (Total Lines 15-22)		0	0	0	0	0	0	0	0	0
24. Total Direct Disbursements, Other Financing Uses, & Other Disbursements (Total Lines 14 & 23)		6,428,997	939,325	488,000	504,550	113,659	0	51,000	0	30,000
25. ESTIMATED BALANCE ON HAND June 30, 2008 (Cash Plus Investments at Cost) (Total Line 13 less line 24)		163,435	4,799	21,000	90,050	20,141	0	6,400	0	17,600

ESTIMATED RECEIPTS/REVENUES

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES		1000								
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
1. General Levy ¹¹	1110	2,332,000	424,000	495,000	169,600	49,800		42,400	0	42,400
2. Tort Immunity Levy	1120	140,000	65,000							
3. Leasing Levy ¹²	1130		36,624							
4. Special Education Levy	1140	33,900								
5. Social Security/Medicare-Only Levy	1150					47,300				
6. Area Vocational Construction Levy	1160									
7. Summer School Levy	1170									
8. Other Tax Levies (Describe & Itemize)	1190									
9. Total Ad Valorem Taxes Levied by LEA		2,505,900	525,624	495,000	169,600	97,100	0	42,400	0	42,400
PAYMENTS IN LIEU OF TAXES										
10. Mobile Home Privilege Tax	1210									
11. Payments from Local Housing Authority	1220									
12. Corporate Personal Property Replacement Taxes ¹³	1230	1,455,000	300,000			35,000				
13. Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
14. Total Payments in Lieu of Taxes		1,455,000	300,000	0	0	35,000	0	0	0	0
TUITION										
15. Regular Tuition from Pupils or Parents	1311	1,500								
16. Regular Tuition from Other LEAs	1312	15,000								
17. Regular Tuition from Other Sources	1313									
18. Summer School Tuition from Pupils or Parents	1321									
19. Summer School Tuition from Other LEAs	1322									
20. Summer School Tuition from Other Sources	1323									
21. Vocational Tuition from Pupils or Parents	1331									
22. Vocational Tuition from Other LEAs	1332									
23. Vocational Tuition from Other Sources	1333									
24. Special Education Tuition from Pupils or Parents	1341									
25. Special Education Tuition from Other LEAs	1342	26,000								
26. Special Education Tuition from Other Sources	1343									
27. Adult Tuition from Pupils or Parents	1351									
28. Adult Tuition from Other LEAs	1352									
29. Adult Tuition from Other Sources	1353									
30. Total Tuition		42,500								
TRANSPORTATION FEES										
31. Regular Transportation Fees from Pupils or Parents	1411									
32. Regular Transportation Fees from Other LEAs	1412									
33. Regular Transportation Fees from Private Sources	1413									
34. Regular Transportation Fees from Co-curricular Activities	1415									
35. Summer School Transportation Fees from Pupils or Parents	1421									
36. Summer School Transportation Fees from Other LEAs	1422									
37. Summer School Transportation Fees from Other Sources	1423									
38. Vocational Transportation Fees from Pupils or Parents	1431									
39. Vocational Transportation Fees from Other LEAs	1432									
40. Vocational Transportation Fees from Other Sources	1433									
41. Special Ed. Transportation Fees from Pupils or Parents	1441									
42. Special Ed. Transportation Fees from Other LEAs	1442									
43. Special Ed. Transportation Fees from Other Sources	1443									

ESTIMATED RECEIPTS/REVENUES

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
44 Adult Transportation Fees from Pupils or Parents	1451									
45 Adult Transportation Fees from Other LEAs	1452									
46 Adult Transportation Fees from Other Sources	1453									
47. Total Transportation Fees					0					
EARNINGS ON INVESTMENTS										
48. Interest on Investments	1510	129,000	39,000	12,000	22,000	1,700		15,000	0	5,200
49. Gain or Loss on Sale of Investments	1520									
50. Total Earnings on Investments		129,000	39,000	12,000	22,000	1,700	0	15,000	0	5,200
FOOD SERVICE										
51 Sales to Pupils - Lunch	1611	129,000								
52 Sales to Pupils - Breakfast	1612									
53 Sales to Pupils - A la Carte	1613									
54 Sales to Pupils - Other	1614	3,000								
55 Sales to Adults	1620	3,000								
56 Other Food Service	1690	18,000								
57. Total Food Service		153,000								
PUPIL ACTIVITIES										
58 Admissions - Athletic	1711	27,000								
59 Admissions - Other	1719									
60 Fees	1720	50								
61 Book Store Sales	1730									
62 Other Pupil Activity Revenue (Describe & Itemize)	1790	3,550								
63. Total Pupil Activities		30,600								0
TEXTBOOKS										
64 Rentals - Regular Textbook	1811	35,000								
65 Rentals - Summer School Textbook	1812									
66 Rentals - Adult/Continuing Education Textbook	1813									
67 Rentals - Other (Describe & Itemize)	1819									
68 Sales - Regular Textbook	1821									
69 Sales - Summer School Textbook	1822									
70 Sales - Adult/Continuing Education Textbook	1823									
71 Sales - Other (Describe & Itemize)	1829									
72 Other (Describe & Itemize)	1890									
73. Total Textbooks		35,000								
OTHER REVENUE FROM LOCAL SOURCES										
74 Rentals	1910									
75 Contributions and Donations from Private Sources	1920	5,000								
76 Services Provided Other LEAs	1940									
77 Refund Prior Years' Expenditures	1950									
78. Payment from Other LEAs	1991									
79. Sale of Vocational Projects	1992									
80 Local Fees	1993									
81 Other (Describe & Itemize)	1999	9,500	4,500							
82. Total Other Revenue from Local Sources		14,500	4,500	0	0	0	0	0	0	0
83. Total Receipts/Revenues from Local Sources (Total Lines 9, 14, 30, 47, 50, 57, 63, 73, 82)		4,365,500	889,124	507,000	191,600	133,800	0	57,400	0	47,600

ESTIMATED RECEIPTS/REVENUES

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA	2000									
84. Flow-Through Revenue from State Sources	2100									
85. Flow-Through Revenue from Federal Sources	2200									
86. Other Flow-Through (Describe & Itemize)	2300									
87. Total Flow-Through Receipts/Revenues From One LEA to Another LEA (Total of Lines 84-86)		0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES	3000									
UNRESTRICTED GRANTS-IN-AID										
88. General State Aid - Sec. 18-8.05	3001	1,600,000	75,000		1,000					
89. General State Aid - Hold Harmless/Supplemental	3002									
90. Reorganization Incentives	3005									
91. Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
92. Total Unrestricted Grants-In-Aid		1,600,000	75,000	0	1,000	0	0		0	0
RESTRICTED GRANTS-IN-AID										
SPECIAL EDUCATION										
93. Special Education - Private Facility Tuition	3100									
94. Special Education - Extraordinary	3105	134,942								
95. Special Education - Personnel	3110	156,000								
96. Special Education - Orphanage - Individual	3120	250								
97. Special Education - Orphanage - Summer	3130									
98. Special Education - Summer School	3145	250								
99. Special Education - Other (Describe & Itemize)	3199									
100. Total Special Education		291,442	0		0					
VOCATIONAL EDUCATION										
101. Vocational Education - Tech Prep	3200									
102. Vocational Education - Coordination Grants	3210									
103. Vocational Education - Formula	3215	250								
104. Vocational Education - Jobs for Illinois Graduates	3217									
105. Vocational Education - Secondary Program Improvements	3220	3,900								
106. Vocational Education - WECEP	3225									
107. Vocational Education - Elem. Career Development Program	3275									
108. Vocational Education - Other (Describe & Itemize)	3299									
109. Total Vocational Education		4,150	0		0	0				
BILINGUAL EDUCATION										
110. Bilingual Education - Downstate - TPI	3305									
111. Bilingual Education - Downstate - TBE	3310									
112. Total Bilingual Education		0							0	
113. Gifted Education	3350									
114. State Free Lunch & Breakfast	3360	2,300								
115. School Breakfast Initiative	3365									
116. Driver Education	3370	13,000								
117. Adult Education from Community College Board	3410									
118. Adult Education - Other (Describe & Itemize)	3499									

ESTIMATED RECEIPTS/REVENUES

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
TRANSPORTATION										
119 Transportation - Regular/Vocational	3500				242,000					
120 Transportation - Special Education	3510				160,000					
121 Transportation - Other (Describe & Itemize)	3599									
122. Total Transportation		0	0		402,000	0				
123 Learning Improvement - Change Grants	3610									
124 Scientific Literacy	3660									
125 Truant Alternative/Optional Education	3695									
126 Early Childhood - Block Grant	3705									
127. Reading Improvement Block Grant	3715	23,000								
128 Reading Improvement Block Grant - Reading Recovery	3720									
129 Chicago General Education Block Grant	3766									
130. Chicago Educational Services Block Grant	3767									
131 School Safety & Educational Improvement Block Grant	3775	36,200								
132 Technology - Closing the Gaps	3792	200								
133 State Library Grant	3800	800								
134 Illinois Arts Council Grants	3801									
135 Illinois Scholars Program	3803									
136 Illinois Occupational Information Coordinating Committee	3806									
137 Project Success	3807									
138 IDOT Safety	3808									
139 IDOT Alcohol Awareness	3809									
140 State Charter Schools	3815									
141 Summer Bridges	3825	770								
142 Academic Early Warning List	3830									
143. Infrastructure Improvements - Planning/Construction	3920									
144 School Infrastructure - Maintenance Projects	3925									
145 Other Restricted Revenue from State Sources (Describe & Itemize)	3999	250								
146. Total Restricted Grants-In-Aid (Total Lines 100,109, 112-118,122-145)		372,112	0	0	402,000	0	0	0	0	0
147. Total Receipts/Revenues From State Sources (Total Lines 92 & 146)		1,972,112	75,000	0	403,000	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000									
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
148 Federal Impact Aid	4001									
149 Other Unrestricted Grants-In-Aid Received Directly From the Federal Govt	4009									
150. Total Unrestricted Grants-In-Aid Received Directly from Federal Govt.		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
151 Emergency School Assistance Act	4025									
152 ESEA - Title VII - Bilingual	4030									
153 ESEA - Title VI - Excellence in Education	4035									
154 Community Action Program - OEO	4040									
155. Head Start	4045									
156 Construction (Impact Aid)	4050									
157 EPA Grant Proceeds (Life Safety Purposes Only)	4055									

ESTIMATED RECEIPTS/REVENUES

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
158. MAGNET	4060									
159. Other Restricted Grants-In-Aid Received Directly from Federal Govt (Describe & Itemize)	4099									
180. Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
RESTRICTED GRANTS IN AID RECEIVED FROM FEDERAL GOVT THROUGH THE STATE										
TITLE V	4100									
161. Title V-Innovation and Flexibility Formula	4100	1,600								
162. Title V-LEA Projects	4105									
163. Title V-Rural and Low Income Schools	4107									
164. Title V-Class Size Reduction	4110	42,220								
165. Title V-State Assessments	4120									
166. Title V-Other (Describe & Itemize)	4199									
167. Total Title V		43,820	0		0	0				
FOOD SERVICE	4200									
168. National School Lunch Program	4210	71,000								
169. Special Milk Program	4215	2,500								
170. School Breakfast Program	4220	2,300								
171. Summer Food Service Admin./Program	4225									
172. Child Care Commodity/SFS 13-Adult Day Care	4226									
173. Food Service - Other (Describe & Itemize)	4299									
174. Total Food Service		75,800								
TITLE I	4300									
175. Title I - Low Income	4300									
176. Title I - Low Income - Neglected, Private	4305									
177. Title I - Capital Expenses	4325									
178. Title I - School Improvement	4331									
179. Title I - Comprehensive School Reform	4332									
180. Title I - Reading First	4334									
181. Title I - Even Start	4335									
182. Title I - Migrant Education	4340									
183. Title I - Other (Describe & Itemize)	4399									
184. Total Title I		0	0		0	0				
TITLE IV	4400									
185. Title IV - Safe & Drug Free Schools - Formula	4400	2,000								
186. Title IV - Safe & Drug Free Schools - Violence Prevention	4406									
187. Title IV - Community Service	4420									
188. Title IV - 21st Century	4421									
189. Title IV - Other (Describe Itemize)	4499									
190. Total Title IV		2,000	0		0	0				
FEDERAL - SPECIAL EDUCATION	4600									
191. Fed - Spec Education - Preschool Flow - Through	4600									
192. Fed - Spec Education - Preschool Discretionary	4605									
193. Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620									
194. Fed - Spec Education - IDEA - Room & Board	4625									
195. Fed - Spec Education - IDEA - Discretionary	4630									
196. Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
197. Total Federal Special Education		0	0		0	0				
VE - PERKINS	4700									

ESTIMATED RECEIPTS/REVENUES

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(60) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
198 VE - Perkins - Title IIA State Leadership	4720									
199 VE - Perkins - Title IIC Secondary	4745									
200 VE - Perkins - Title IIC Postsecondary/Adult	4750									
201 VE-Perkins-Title IIIE Tech. Prep	4770									
202 VE-Education to Careers-Implementation (DOL)	4777									
203 VE-Other (Describe & Itemize)	4799									
204. Total Vocational Education		0	0			0				
205. Federal - Adult Education	4810									
206 Emergency Immigrant Assistance	4905									
207 Title III-English Language Acquisition	4909									
208 Learn & Serve America	4910									
209 McKinney Education for Homeless Children	4920									
210 Title II - Eisenhower - Professional Development Formula	4930	42,000								
211 Title II-Teacher Quality	4932									
212 Goals 2000	4945									
213 Goals 2000 - Leadership	4946									
214 Department of Rehabilitation Services	4950									
215 Federal Charter Schools	4960									
216 School Renovation	4980									
217 IDEA Part B-Supplemental Activities	4981									
218 School Renovation-Technology	4982									
219 Federal Emergency Management Aid (FEMA/IEMA)	4990									
220 Medicaid Matching Funds - Administrative Outreach	4991	40,000								
221 Medicaid Matching Funds - Fee-For-Service Program	4992									
222 Other Restricted Revenue From Federal Sources (Describe & Itemize)	4999	200								
223. Total Restricted Grants-In-Aid Received from Federal Government Thru the State (Total of Lines 167, 174, 184, 190, 197, 204-222)		203,820	0		0	0	0			0
224. TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES (Total of Lines 150, 160, 223)		203,820	0	0	0	0	0	0	0	0
225. TOTAL DIRECT RECEIPTS/REVENUES (Total of Lines 83, 87, 147, 224)		6,541,432	944,124	507,000	594,600	133,800	0	57,400	0	47,600

Description	Func#	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
10 - EDUCATIONAL FUND (ED)										
INSTRUCTION (ED)										
1. Regular Programs	1100	2,620,800	632,800	62,800	107,967	60,750	50			3,485,167
2. Special Education Programs (Function 1200-1220)	1200	227,300	78,700	100	2,425	600				309,125
3. Educationally Deprived/Remedial Programs	1250	396,080	106,950	225	2,875	1,250				507,380
4. Adult/Continuing Education Programs	1300									0
5. Vocational Programs	1400	264,480	60,750	975	10,825	16,550	50			353,630
6. Interscholastic Programs	1500	9,000		30,950	10,000	20,000	6,200			76,150
7. Summer School Programs	1600									0
8. Gifted Programs	1650				250					250
9. Bilingual Programs	1800									0
10. Truant Alternative & Optional Programs	1900									0
11. Total Instruction¹⁴		3,517,660	879,200	95,050	134,342	99,150	6,300		0	4,731,702
SUPPORT SERVICES (ED)										
Support Services - Pupil										
12. Attendance & Social Work Services	2110	80,000								80,000
13. Guidance Services	2120	90,000	20,935	125	825					111,885
14. Health Services	2130	38,000	9,100	75	2,000	3,000				52,175
15. Psychological Services	2140									0
16. Speech Pathology & Audiology Services	2150	94,000	21,000		1,050	50				116,100
17. Other Support Services - Pupils (Describe & Itemize)	2190	2,000		1,000	1,500	1,000	24,300			29,800
18. Total Support Services - Pupil		304,000	51,035	1,200	5,375	4,050	24,300			389,960
Support Services - Instructional Staff										
19. Improvement of Instruction Services	2210			2,200	25	25				2,250
20. Educational Media Services	2220	90,080	26,650	1,150	11,070	1,000				128,950
21. Assessment & Testing	2230									0
22. Total Support Services - Instructional Staff		90,080	26,650	3,350	11,095	1,025	0			131,200
Support Services - General Administration										
23. Board of Education Services	2310	3,960		60,600			6,000			70,560
24. Executive Administration Services	2320	117,500	9,000	1,700	500	1,500	1,200			131,400
25. Special Area Administration Services	2330									0
26. Total Support Services - General Administration		121,460	9,000	62,300	500	1,500	7,200			201,960
Support Services - School Administration										
27. Office of the Principal Services	2410	320,025	61,800	2,150	2,125	2,100	900			389,100
28. Other Support Services - School Administration (Describe & Itemize)	2490									0
29. Total Support Services - School Administration		320,025	61,800	2,150	2,125	2,100	900			389,100
Support Services - Business										
30. Direction of Business Support Services	2510									0
31. Fiscal Services	2520	40,500	5,200	2,200	8,050	1,500				57,450
32. Operation & Maintenance of Plant Services	2540									0
33. Pupil Transportation Services	2550									0
34. Food Services	2560	3,200	25	233,700	100	1,000				238,025
35. Internal Services	2570									0
36. Total Support Services - Business		43,700	5,225	235,900	8,150	2,500	0			295,475

ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
Support Services - Central	2600									
37 Direction of Central Support Services	2610									0
38 Planning, Research, Development & Evaluation Services	2620	1,200		6,250						7,450
39 Information Services	2630									0
40 Staff Services	2640									0
41 Data Processing Services	2660									0
42. Total Support Services - Central		1,200	0	6,250	0	0	0			7,450
43 Other Support Services (Describe & Itemize)	2900			2,100						2,100
44 Total Support Services (Total Lines 18, 22, 26, 29, 36, 42, & 43)		880,465	152,710	313,250	27,245	11,175	32,400			1,417,245
45. COMMUNITY SERVICES (ED)	3000									0
NONPROGRAMMED CHARGES (ED)	4000									
Payments to Other Govt. Units (In-State)	4100									
46 Payments for Regular Programs	4110									0
47. Payments for Special Education Programs	4120								205,050	205,050
48 Payments for Adult/Continuing Education Programs	4130									0
49 Payments for Vocational Education Programs	4140								25,000	25,000
50 Payments for Community College Program	4170									0
51 Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
52. Total Payments to Other Govt. Units (In-State)				0			0	0	230,050	230,050
53. PAYMENTS TO OTHER GOVT. UNITS (OUT-OF-STATE)	4200									0
54. Total Nonprogrammed Charges (Total Lines 52 & 53)				0			0	0	230,050	230,050
DEBT SERVICES (ED)	6000									
Debt Services - Interest	5100									
55 Tax Anticipation Warrants	5110									0
56 Tax Anticipation Notes	5120									0
57 Teachers/Employees' Orders	5130									0
58 Corporate Personal Prop Repl Tax Anticipation Notes	5150									0
59 State Aid Anticipation Certificetes	5160									0
60 Other (Describe & Itemize)	5190									0
61. Total Debt Service - Interest							0			0
62. Debt Services - Lease/Purchase Principal Retired¹⁵	5300									0
63. Total Debt Services (Total Lines 61 & 62)							0			0
64. PROVISION FOR CONTINGENCIES (ED)	6000						50,000			50,000
65. Total Direct Disbursements/Expenditures (Total Lines 11, 44, 45, 54, 63 & 64)		4,398,125	1,031,910	408,300	161,587	110,325	88,700	0	230,050	6,428,997
66. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										112,435

ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Func #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
SUPPORT SERVICES (O&M)	2000									
Support Services - Pupil	2100									
67. Other Support Services - Pupils (Describe & Itemize)	2190									
Support Services - Business	2500									
68. Direction of Business Support Services	2510									0
69. Facilities Acquisition & Construction Services	2530									0
70. Operation & Maintenance of Plant Services	2540									0
71. Pupil Transportation Services	2550	246,000	41,000	530,325	35,000	77,000	10,000			0
72. Food Services	2560									939,325
73. Total Support Services - Business										0
74. Other Support Services (Describe & Itemize)	2900	246,000	41,000	530,325	35,000	77,000	10,000			0
75. Total Support Services (Total Lines 67, 73, & 74)		246,000	41,000	530,325	35,000	77,000	10,000			939,325
76. O&M (UNITY) SERVICES (O&M)	3000									0
NONPROGRAMMED CHARGES (O&M)	4000									939,325
Payments to Other Govt. Units (In-State)	4100									0
77. Payments for Special Education Programs	4120									
78. Payments for Vocational Education Program	4140									
79. Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
80. Total Payments to Other Govt. Units (In-State)										0
81. Payments to Other Govt. Units (Out of State)	4200			0						0
82. Total Nonprogrammed Charges (Total Lines 80 & 81)				0			0	0		0
DEBT SERVICES (O&M)	5000									0
Debt Services - Interest	5100									0
83. Tax Anticipation Warrants	5110									
84. Tax Anticipation Notes	5120									
85. Corporate Personal Prop. Replacement Tax Anticip Notes	5150									0
86. State Aid Anticipation Certificates	5160									0
87. Other (Describe & Itemize)	5190									0
88. Total Debt Services - Interest										0
89. Debt Services-Lease/Purchase Principal Retired ¹⁵	5300						0			0
90. Total Debt Services							0			0
91. PROVISION FOR CONTINGENCIES (O&M)	6000									0
92. Total Direct Disbursements/Expenditures (Total Lines 75, 76, 82, 90, 91)		246,000	41,000	530,325	35,000	77,000	10,000			0
93. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										939,325
										4,799

ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
30 - BOND & INTEREST FUND (B&I)										
NONPROGRAMMED CHARGES (BA)	4000									
94. Payments to Other Govt. Units (In-State)	4100									0
95. Total Nonprogrammed Charges								0		0
DEBT SERVICES (B&I)	6000									
Debt Services - Interest	5100									
96 Tax Anticipation Warrants	5110									0
97 Tax Anticipation Notes	5120									0
98 Bonds	5140						300,000			300,000
99 Corporate Personal Prop. Repl, Tax Anticipation Notes	5150									0
100 State Aid Anticipation Certificates	5160									0
101. Other - (Attach Itemization)	5190									0
102. Total Debt Service - Interest							300,000			300,000
103. Debt Services - Bond Principal Retired	5200						185,000			185,000
104. Debt Services - Other (Describe & Itemize)	5800						1,000			1,000
105. Total Debt Services (Total of Lines 102, 103 & 104)				0			486,000	0		486,000
PROVISION FOR CONTINGENCIES (BA)	6000									
107. Total Direct Disbursements/Expenditures (Total of Lines 95, 105 & 106)				0			486,000	0		486,000
108. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										21,000

ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Func#	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
40 - TRANSPORTATION FUND (TR)										
SUPPORT SERVICES (TR)	2000									
Support Services - Pupil	2100									
109. Other Support Services - Pupils (Describe & Itemize)	2190									0
Support Services - Business	2500									
110. Pupil Transportation Services	2550	500		430,050	62,000	2,000	10,000			504,550
111. Other Support Services (Describe & Itemize)	2900									0
112. Total Support Services (Total Lines 109, 110, 111)		500	0	430,050	62,000	2,000	10,000			504,550
TRA COMMUNITY SERVICES (TR)	3000									0
NONPROGRAMMED CHARGES (TR)	4000									
Payments to Other Govt. Units (In-State)	4100									
114. Payments for Regular Program	4110									0
115. Payments for Special Education Programs	4120									0
116. Payments for Adult/Continuing Education Programs	4130									0
117. Payments for Vocational Education Programs	4140									0
118. Payments for Community College Programs	4170									0
119. Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
120. Total Payments to Other Govt. Units (In-State)				0			0	0		0
121. Payments to Other Govt. Units (Out-of-State) (Describe & Itemize)	4200									0
122. Total Nonprogrammed Charges (Total Lines 120 & 121)				0			0	0		0
DEBT SERVICES (TR)	5000									
Debt Service - Interest	5100									
123. Tax Anticipation Warrants	5110									0
124. Tax Anticipation Notes	5120									0
125. Corporate Personal Prop Repl. Tax Anticipation Notes	5150									0
126. State Aid Anticipation Certificates	5160									0
127. Other (Describe and Itemization)	5190									0
128. Total Debt Service - Interest							0			0
129. Debt Services-Lease/Purchase Principal Retired ¹⁵	5300									0
130. Total Debt Service							0			0
PROVISION FOR CONTINGENCIES (TR)	6000									0
132. Total Direct Disbursements/Expenditures (Total Lines 112, 113, 122, 130 & 131)		500	0	430,050	62,000	2,000	10,000	0		504,550
133. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										90,050

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
60 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)										
INSTRUCTION (MR/SS)										
1000										
134	Regular Program	1100	37,005							37,005
135	Special Education Programs (Functions 1200-1220)	1200	8,000							8,000
136	Educationally Deprived/Remedial Programs	1250	16,300							16,300
137	Adult/Continuing Education Programs	1300								0
138	Vocational Programs	1400	1,657							1,657
139	Interscholastic Programs	1500	730							730
140	Summer School Programs	1600								0
141	Gifted Programs	1650								0
142	Bilingual Programs	1800								0
143	Truant Alternative & Optional Programs	1900								0
144	Total Instruction		63,692							63,692
SUPPORT SERVICES (MR/SS)										
2000										
Support Services - Pupil										
2100										
145	Attendance & Social Work Services	2110								0
146	Guidance Services	2120	1,350							1,350
147	Health Services	2130	3,200							3,200
148	Psychological Services	2140								0
149	Speech Pathology & Audiology Services	2150	1,300							1,300
150	Other Support Services - Pupils (Describe & Itemize)	2190								0
151	Total Support Services - Pupil		5,850							5,850
Support Services - Instructional Staff										
2200										
152	Improvement of Instruction Services	2210								0
153	Educational Media Services	2220	4,400							4,400
154	Assessment & Testing	2230								0
155	Total Support Services - Instructional Staff		4,400							4,400
Support Services - General Administration										
2300										
156	Board of Education Services	2310	460							460
157	Executive Administration Services	2320								0
158	Special Area Administrative Services	2330								0
159	Total Support Services - General Administration		460							460
Support Services - School Administration										
2400										
160	Office of the Principal Services	2410	15,400							15,400
161	Other Support Services - School Administration (Describe & Itemize)	2490								0
162	Total Support Services - School Administration		15,400							15,400
Support Services - Business										
2500										
163	Direction of Business Support Services	2510								0
164	Fiscal Services	2520	4,400							4,400
165	Facilities Acquisition & Construction Services	2530								0
166	Operation & Maintenance of Plant Service	2540	18,000							18,000
167	Pupil Transportation Services	2550	5							5
168	Food Services	2560	440							440
169	Internal Services	2570								0
170	Total Support Services - Business		22,845							22,845

ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
Support Services - Central	2800									
171. Direction of Central Support Services	2810									0
172. Planning, Research, Development & Evaluation Services	2820		12							12
173. Information Services	2830									0
174. Staff Services	2840									0
175. Data Processing Services	2860									0
176. Total Support Services - Central			12							12
177. Other Support Services (Describe & Itemize)	2900									0
178. Total Support Services (Total Lines 151, 155, 159, 162, 170, 176 & 177)			48,967							48,967
179. COMMUNITY SERVICES (MR/SS)	3000									0
NONPROGRAMMED CHARGES (MR/SS)	4000									
180. Payments for Special Education Programs	4120									0
181. Payments for Vocational Education Programs	4140									0
182. Total Nonprogrammed Charges			0							0
DEBT SERVICES (MR/SS)	5000									
Debt Services - Interest	5100									
183. Tax Anticipation Warrants	5110									0
184. Tax Anticipation Notes	5120									0
185. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150									0
186. State Aid Anticipation Certificates	5160									0
187. Other (Describe & Itemize)	5190									0
188. Total Debt Services - Interest							0			0
189. PROVISION FOR CONTINGENCIES (MR/SS)	6000						1,000			1,000
190. Total Direct Disbursements/Expenditures (Total Lines 144, 178, 179, 182, 188 & 189)			112,659				1,000			113,659
191. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										20,141

ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
60 - SITE & CONSTRUCTION/CAPITAL IMPROVEMENT (S&C/CI)										
SUPPORT SERVICES (S&C/CI) 2000										
Support Services - Business 2500										
192. Facilities Acquisition & Construction Services	2530									0
193. Other Support Services (Describe & Itemize)	2900									0
194. Total Support Services		0	0	0	0	0	0			0
NONPROGRAMMED CHARGES (S&C/CI) 0000										
Payments to Other Govt. Units (In-State) 4100										
195. Payment for Special Education Programs	4120									0
196. Payment for Vocational Education Programs	4140									0
197. Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
198. Total Payments to Other Govt. Units (In-State)								0		0
199. Payments to Other Govt. Units (Out-of-State)	4200									0
200. Total Nonprogrammed Charges (Total Lines 198 & 199)								0		0
201. PROVISION FOR CONTINGENCIES (S&C/CI) 26000										
202. Total Direct Disbursements/Expenditures (Total of 194, 200, & 201)		0	0	0	0	0	0	0		0
203. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

70 - WORKING CASH FUND (WC)

80 - RENT FUND (RT)										
Debt Services (RT)										
Debt Services - Interest 5000										
204. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150									0
205. State Aid Anticipation Certificates	5160									0
206. Debt Service - Other (Describe & Itemize)	5900									0
207. Total Debt Services				0			0	0		0
208. Total Direct Disbursements/Expenditures				0			0	0		0
209. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
SUPPORT SERVICES (FP&S)	2000									
Support Services - Business	2500									
210. Facilities Acquisition & Construction Services	2530			5,000		25,000				30,000
211. Operation & Maintenance of Plant Service	2540									0
212. Total Support Services - Business		0	0	5,000	0	25,000	0			30,000
213. Other Support Services (Describe & Itemize)	2900									0
214. Total Support Services (Total Lines 212 & 213)		0	0	5,000	0	25,000	0			30,000
NONPROGRAMMED CHARGES (FP&S)	2000									
215. Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
216. Total Nonprogrammed Charges								0		0
DEBT SERVICES (FP&S)	5000									
Debt Services - Interest	5100									
217. Tax Anticipation Warrants	5110									0
218. Total Debt Services - Interest								0		0
PROVISION FOR CONTINGENCIES (FP&S)	2000									
220. Total Direct Disbursements/Expenditures (Total Lines 214, 216, 218 & 219)		0	0	5,000	0	25,000	0	0		30,000
221. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										17,600

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

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

Tuscola Community Unit School District
 11-021-3010-26

**DEFICIT BUDGET SUMMARY INFORMATION
 OPERATING FUNDS ONLY**

	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
1. Direct Revenues	6,541,432	944,124	594,600	57,400	8,137,556
2. Direct Expenditures	6,428,997	939,325	504,550		7,872,872
3. Difference	112,435	4,799	90,050	57,400	264,684
4. Estimated Fund Balance - June 30, 2008	1,819,249	584,620	735,769	1,055,536	4,195,174

Balanced Budget, no deficit reduction plan is required.

* A deficit reduction plan is required if the local board of education adopts (or amends) the 2007-08 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 2008-11).

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

11-021-3010-26 <i>District Number</i> Tuscola Community Unit School District <i>District Name</i> Douglas <i>County</i>		ESTIMATED BUDGET FY2007-08				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
1. ESTIMATED BEGINNING FUND BALANCES (must equal prior Ending Fund Balance)		1,655,814	579,821	645,719	1,049,136	3,930,490
RECEIPTS/REVENUES						
	Acct No.					
2	Local Sources	4,365,500	869,124	191,600	57,400	5,483,624
3	Blended from Receipts/Revenues from Local LEA to Adjoining LEA	0	0	0		0
4	State Sources	1,972,112	75,000	403,000	0	2,450,112
5	Federal Sources	203,820	0	0	0	203,820
6. Total Receipts/Revenues		6,541,432	944,124	594,600	57,400	8,137,556
DISBURSEMENTS/EXPENDITURES						
	Funct No.					
7	Instruction	4,731,702				4,731,702
8	Salaries/Benefits	1,417,245	939,325	504,550		2,861,120
9	Contractual Services	0	0	0		0
10	Materials/Supplies/Utilities	230,050	0	0		230,050
11	Travel/Travelers	0	0	0		0
12	Provision for Contingencies	50,000	0	0		50,000
13. Total Disbursements/Expenditures		6,428,997	939,325	504,550		7,872,872
14. Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		112,435	4,799	90,050	57,400	264,684
OTHER FINANCING SOURCES						
15.	Transfers from Other Funds	51,000	0	0	0	51,000
16.	Sale of Bonds	0	0	0	0	0
17.	Sale or Compensation for Fixed Assets	0	0	0		0
18.	School Technology Revolving Loan Program	0	0			0
19.	Other Sources	0	0	0	0	0
20. Total Other Financing Sources		51,000	0	0	0	51,000
OTHER FINANCING USES						
21.	Transfers to Other Funds	0	0	0	51,000	51,000
22.	Other Uses	0	0	0		0
23. Total Other Financing Uses		0	0	0	51,000	51,000
24. TOTAL OTHER FINANCING SOURCES AND (USES) (Line 20 minus Line 23)		51,000	0	0	(51,000)	0
25. ESTIMATED ENDING FUND BALANCE (Total of Lines 1, 14, 24)		1,819,249	584,620	735,769	1,055,536	4,195,174

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

11-021-3010-26 <i>District Number</i> Tuscola Community Unit School District <i>District Name</i> Douglas <i>County</i>		ESTIMATED BUDGET FY2008-09				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
1. ESTIMATED BEGINNING FUND BALANCES (must equal prior Ending Fund Balance)		1,819,249	584,620	735,769	1,055,536	4,195,174
RECEIPTS/REVENUES						
	Acct No.					
	1. Local Sources					0
	2. State Grants					0
	3. State Grants					0
	4. State Grants					0
	5. State Grants					0
6. Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES						
	Funct No.					
	7. Instruction					0
	8. Support Services					0
	9. Operationally Related					0
	10. Non-Instructional Activities					0
	11. Other Activities					0
	12. Other Activities					0
13. Total Disbursements/Expenditures		0	0	0	0	0
14. Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
OTHER FINANCING SOURCES						
	15. Transfers from Other Funds	7100				0
	16. Sale of Bonds	7200				0
	17. Sale or Compensation for Fixed Assets	7300				0
	18. School Technology Revolving Loan Program	7500				0
	19. Other Sources	7900				0
20. Total Other Financing Sources		0	0	0	0	0
OTHER FINANCING USES						
	21. Transfers to Other Funds	8100				0
	22. Other Uses	8190				0
23. Total Other Financing Uses		0	0	0	0	0
24. TOTAL OTHER FINANCING SOURCES AND (USES) (Line 20 minus Line 23)		0	0	0	0	0
25. ESTIMATED ENDING FUND BALANCE (Total of Lines 1, 14, 24)		1,819,249	584,620	735,769	1,055,536	4,195,174

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

11-021-3010-26 <i>District Number</i> Tuscola Community Unit School District <i>District Name</i> Douglas <i>County</i>		ESTIMATED BUDGET FY2009-10				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
1 ESTIMATED BEGINNING FUND BALANCES (must equal prior Ending Fund Balance)		1,819,249	584,620	735,769	1,055,536	4,195,174
RECEIPTS/REVENUES						
	Acct No.					
2	Local Sources					0
3	Highway/Highway Revenue/Revenue from Other State/Local Agencies					0
4	State Sources					0
5	Federal Sources					0
6	Total Receipts/Revenues	0	0	0	0	0
DISBURSEMENTS/EXPENDITURES						
	Funct No.					
7	Instruction					0
8	Support Services					0
9	Community Services					0
10	Non-Instructional Charges					0
11	Other Services					0
12	Provision for Contingencies					0
13	Total Disbursements/Expenditures	0	0	0	0	0
14	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures	0	0	0	0	0
OTHER FINANCING SOURCES						
15	Transfers from Other Funds	7100				0
16	Sale of Bonds	7200				0
17	Sale or Compensation for Fixed Assets	7300				0
18	School Technology Revolving Loan Program	7500				0
19	Other Sources	7900				0
20	Total Other Financing Sources	0	0	0	0	0
OTHER FINANCING USES						
21	Transfers to Other Funds	8100				0
22	Other Uses	8190				0
23	Total Other Financing Uses	0	0	0	0	0
24	TOTAL OTHER FINANCING SOURCES AND (USES) (Line 20 minus Line 23)	0	0	0	0	0
25	ESTIMATED ENDING FUND BALANCE (Total of Lines 1, 14, 24)	1,819,249	584,620	735,769	1,055,536	4,195,174

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

11-021-3010-26 <i>District Number</i> Tuscola Community Unit School District <i>District Name</i> Douglas <i>County</i>		ESTIMATED BUDGET FY2010-11				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
1. ESTIMATED BEGINNING FUND BALANCES (must equal prior Ending Fund Balance)		1,819,249	584,620	735,769	1,055,536	4,195,174
RECEIPTS/REVENUES						
	Acct No.					
						0
						0
						0
						0
6. Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES						
	Funct No.					
						0
						0
						0
						0
						0
						0
13. Total Disbursements/Expenditures		0	0	0		0
14. Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
OTHER FINANCING SOURCES						
15. Transfers from Other Funds						0
16. Sale of Bonds						0
17. Sale or Compensation for Fixed Assets						0
18. School Technology Revolving Loan Program						0
19. Other Sources						0
20. Total Other Financing Sources		0	0	0	0	0
OTHER FINANCING USES						
21. Transfers to Other Funds						0
22. Other Uses						0
23. Total Other Financing Uses		0	0	0	0	0
24. TOTAL OTHER FINANCING SOURCES AND (USES) (Line 20 minus Line 23)		0	0	0	0	0
25. ESTIMATED ENDING FUND BALANCE (Total of Lines 1, 14, 24)		1,819,249	584,620	735,769	1,055,536	4,195,174

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

11-021-3010-26 <i>District Number</i> Tuscola Community Unit School District <i>District Name</i> Douglas <i>County</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET			
		<i>Date of Adoption:</i> _____ (Enter as MM/DD/YY)			
		FY2007-08	FY2008-09	FY2009-10	FY2010-11
1 ESTIMATED BEGINNING FUND BALANCES (must equal prior Ending Fund Balance)		3,930,490	4,195,174	4,195,174	4,195,174
RECEIPTS/REVENUES					
	Acct No.				
2	Local Sources	5,483,624	0	0	0
3	Intergovernmental Receipts/Revenue from Other Districts/County	0	0	0	0
4	State Sources	2,450,112	0	0	0
5	Federal Sources	203,820	0	0	0
6	Total Receipts/Revenues	8,137,556	0	0	0
DISBURSEMENTS/EXPENDITURES					
	Funct No.				
7	Instruction	4,731,702	0	0	0
8	Salaries and Wages	2,861,120	0	0	0
9	Commodities/Supplies	0	0	0	0
10	Nonpersonal Services	230,050	0	0	0
11	Debt Services	0	0	0	0
12	Provision for Contingencies	50,000	0	0	0
13	Total Disbursements/Expenditures	7,872,872	0	0	0
14	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures	264,684	0	0	0
OTHER FINANCING SOURCES					
15	Transfers from Other Funds	51,000	0	0	0
16	Sale of Bonds	0	0	0	0
17	Sale or Compensation for Fixed Assets	0	0	0	0
18	School Technology Revolving Loan Program	0	0	0	0
19	Other Sources	0	0	0	0
20	Total Other Financing Sources	51,000	0	0	0
OTHER FINANCING USES					
21	Transfers to Other Funds	51,000	0	0	0
22	Other Uses	0	0	0	0
23	Total Other Financing Uses	51,000	0	0	0
24	TOTAL OTHER FINANCING SOURCES AND (USES) (Line 20 minus Line 23)	0	0	0	0
25	ESTIMATED ENDING FUND BALANCE (Total of Lines 1, 14, 24)	4,195,174	4,195,174	4,195,174	4,195,174

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2008 through Fiscal Year 2011

11-021-3010-26

Tuscola Community Unit School District

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/2008/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:

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only. It is intended for use during the budgeting process to estimate the district's percent increase of FY2008 budgeted expenditures over FY2007 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 www.isbe.net/sfms/AdminCaps/AdminCaps.htm.

School District Name: Tuscola Community Unit School District

RCDT Number: 11-021-3010-26

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

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2007			Budgeted Expenditures, Fiscal Year 2008		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	139,737		139,737	131,400		131,400
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0			0
8. Totals		139,737	0	139,737	131,400	0	131,400
9. Estimated Percent Increase (Decrease) for FY2008 (Budgeted) over FY2007 (Actual)							-6%

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #703 and #704 (audit figures, if available).
- 2 GASB Statement No 24: Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf Of" Payments should only be reflected on this page (Budget Summary, Lines 7 and 16).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds or Tort Immunity Bonds can be entered in the Educational, Operations & Maintenance or Transportation Funds only.
 - (2) Refunding Bonds can be entered in the Bond & Interest Fund only.
 - (3) Building Bonds can be entered in the Site & Construction Fund only.
 - (4) Fire Prevention and Safety 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.
- 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 6) and Other Financing Sources (Line 33).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 15) and Other Financing Uses (Line 43).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-6 of the School Code).
- 11 Include taxes for bonds sold that are in addition to those identified separately.
- 12 Educational Fund (10) - Computer Technology only.
- 13 Corporate personal property replacement tax revenue must be first applied to the Bond and Interest Fund (Bonds issued prior to Jan. 1, 1979) and then 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 Tuition Object 80: Only tuition payments made to private facilities. See Function 4100 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)

Balancing Sheet	
This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors should be corrected before the budget is finalized.	
Budget Item References	Message
1. Cover Page- CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	OK
2. Budget Summary: Other Sources (Acct 7000), Page 2 & 3, must equal Other Uses (Acct 8000), Page 3.	
Permanent Transfer (Acct 7130), Page 2, Line 21, Funds (10 - 90) must equal Permanent Transfer (Acct 8130) Page 3, Line 36, Funds (10-90).	OK
Permanent Transfer of Interest (Acct 7140) Page 3, Line 22, Funds (10 - 90) must equal Permanent Transfer of Interest (Acct 8140) Page 3, Line 37, Funds (10 - 90)	OK
3. Summary of Cash Transactions: Estimated Balance on Hand July 1, 2007 (Acct. 101-5/180) Page 4, Line 1, Funds (10-90) Cannot be Negative	
Education Fund (10)	OK
Operations & Maintenance Fund (20)	OK
Bond & Interest Fund (30)	OK
Transportation Fund (40)	OK
Municipal Retirement/Social Security Fund (50)	OK
Site & Construction/Capital Improvement Fund (60)	OK
Working Cash Fund (70)	OK
Rent Fund (80)	OK
Fire Prevention & Safety Fund (90)	OK
4. Summary of Cash Transactions: Estimated Balance on Hand June 30, 2007 (Acct. 101-5/180) Page 4, Line 25, Funds (10-90) Cannot Be Negative	
Educational Fund (10)	OK
Operations & Maintenance Fund Balance (20)	OK
Bond & Interest Fund (30)	OK
Transportation Fund (40)	OK
Municipal Retirement/Social Security Fund (50)	OK
Site & Construction/Capital Improvement Fund (60)	OK
Working Cash Fund (70)	OK
Rent Fund (80)	OK
Fire Prevention & Safety Fund (90)	OK
5. Summary of Cash Transactions: Other Receipts, Page 4 must equal Other Disbursements, Page 4	
Loans from Other Funds (Acct 430), Page 4, Line 3, Funds (10-90) must equal Loans to Other Funds (Acct 150), Page 4, Line 15, Funds (10-90)	OK
Loan Repayments from Other Funds (Acct 150), Page 4, Line 4, All Funds (10 - 90) must equal Loan Repayments to Other Funds Acct 430, Page 4, Line 16, All Funds (10 - 90)	OK

End of Balancing