

1976

Conversion of Community Unit No. 20's 1975-76 Budget to the New Chart of Accounts in the Illinois Program Accounting Manual

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Recommended Citation

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CONVERSION OF COMMUNITY UNIT NO. 20'S 1975-76 BUDGET

TO THE NEW CHART OF ACCOUNTS IN THE

ILLINOIS PROGRAM ACCOUNTING MANUAL

(TITLE)

BY

JAMES JOSEPH COURTNEY

FIELD STUDY

SUBMITTED IN PARTIAL FULFILLMENT OF THE REQUIREMENTS
FOR THE DEGREE OF

Specialist in Education

IN THE GRADUATE SCHOOL, EASTERN ILLINOIS UNIVERSITY
CHARLESTON, ILLINOIS

1976

YEAR

I HEREBY RECOMMEND THIS THESIS BE ACCEPTED AS FULFILLING
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ADVISER

February 18, 1976
DATE

DEPARTMENT HEAD

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PREFACE

The Office of the Superintendent of Public Instruction, at the direction of Dr. Michael J. Bakalis, Superintendent of Public Instruction, State of Illinois, developed the Program Accounting Manual for Local Education Agencies dated June 1974. This manual is an adoption of the United States Office of Education publication, Handbook II, Financial Accounting, Classification and Standard Terminology for Local and State School Systems.

At present Community Unit District No. 20 is using the chart of accounts from the Illinois Financial Accounting Manual for Local School Systems, Circular Series A, Number 246 revised January 1972, and this field study is being done to change the present Community Unit District No. 20's 1975-76 budget account numbers to the account numbers used in the Program Accounting Manual for Local Education Agencies dated June 1974.

The significance of this study would be early planning for the changeover when mandated by the Illinois Office of Education and would be valuable help in the preparation of the district's 1976-77 budget.

The scope of this study is limited to using the School District Budget Form, July 1, 1975 - June 30, 1976 (IOE 5006 /2-75/), minus the accounts not used by Community Unit No. 20, and to consider only the current budget in converting to the new chart of accounts.

CHAPTER I
INTRODUCTION

Section 2-3.27 of The School Code of Illinois requires the State Superintendent of Education to formulate and approve forms, procedures, and regulations for school districts in proper accounting of all receipts and disbursements; and to publish and keep current manuals, in loose-leaf form, relative to budgetary and accounting procedures.

The revised January 1972 edition of the Illinois Financial Accounting Manual for Local School Systems is the present guidebook for a uniform accounting system for all public schools in Illinois. There has been a growing focus on educational outcomes this past decade, and many individuals feel that this method needs to be altered in order to meet informational needs identified by school administrators, the general public, and governing bodies. They have grown out of concern of a variety of public bodies about cost and relevance of education.

One of the advisory committees to the Office of the Superintendent of Public Instruction, appointed by Superintendent Michael J. Bakalis, is the Illinois Financial Accounting Committee. This committee determined that there was a need for improving budgeting and accounting methods at the local district level. The committee, in February 1972, recommended to the State Superintendent that the Financial Accounting, Classification and Standards Terminology for Local and State School Systems, published by the United States Office of Education, commonly referred to as Handbook II, be used for developing a revised Illinois Program Accounting Manual. The Committee also recommended:

1. Take the federally developed chart of accounts, examine it, and make those modifications necessary because of state statutes, state regulations, and special state reporting needs.
2. Develop a simple process by which school districts can prepare program budgets that clearly explain the purpose and corresponding financial needs of each program to the taxpayers, boards of education, and other interested parties.
3. Expand the program budgeting concept into a process whereby the districts can account and report expenditures by program at the same time they are maintaining the traditional line item accounting records.

During the summer of 1972, a rough draft of the manual was completed and six pilot districts were selected to implement the new program.

The six pilot districts are as follows:

1. Belleville School District No. 118, Belleville, Illinois
2. Community High School District No. 88, Villa Park, Illinois
3. Edwards County Community Unit District No. 1, Albion, Illinois
4. LaGrange School District No. 102, LaGrange, Illinois
5. Peoria School District No. 150, Peoria, Illinois
6. Woodstock School District No. 200, Woodstock, Illinois

The final draft of the new manual, Illinois Program Accounting Manual for Local Education Agencies, Volume I, Chart of Accounts, June 1974, was based on experiences gained during the operation of the system in the pilot districts.

At present, Community Unit District No. 20, Lawrenceville, Illinois, is using the chart of accounts from the Illinois Financial Accounting Manual for Local School Systems, Circular Series A, Number 246, revised January, 1972. Therefore, this field study will be to change the present Community Unit District No. 20's 1975-76 budget account numbers to the account numbers used in the Program Accounting Manual for Local Education Agencies dated June 1974.

The two main functions of this field study will be to develop a method which will enable the writer to proceed from the account numbers used in the chart of accounts in the Illinois Financial Accounting Manual for Local School Systems, to the account numbers used in the Program Accounting Manual for Local Educational Agencies. The method will be to develop a chart of accounts crossover. Upon completion of this chart of accounts crossover, the next function will be to develop a new chart of accounts and budget form for Community Unit District No. 20, by referring to the charts of accounts crossover for the proper account numbers and then inserting the number in its proper place in the new budget form.

The significance of this study would be early planning for the changeover when mandated by the Illinois Office of Education, and would be valuable help in the preparation of the district's 1976-77 budget.

CHAPTER II
CHART OF ACCOUNTS
CROSSOVER

In establishing the new chart of accounts, a method needed to be selected by the writer which would be meaningful and helpful.

In as much as Community Unit District No. 20's present book-keeping system is on a computer, the writer requested a printout of the chart of accounts list. This is a listing of the account numbers utilized by the district by fund, description, and numerical order.

Reference was made to the Illinois Program Accounting Manual for Local Education Agencies for the new account numbers and description for each of the account numbers used by the district. Then, the new account numbers were recorded beside previously used account numbers.

This process was used for all funds, income, expenditures and for a balance sheet for each fund.

To use the new chart of accounts and budget form, an individual will need to locate a known account number from the chart of accounts list, read the description, and locate the new account number listed.

Example:

(Old Number) 502.29.60.020 Art (New Number) 10.07.113.410.02

The new account number means the following:

- 10. - Education Fund
- .07 - Lawrenceville High School
- .113 - Regular High School Program
- .410 - Supplies
- .02 - Art

In Chapter III, the individual would refer to the number 10 (Educational Fund), .113 (Regular High School Program), .410 (Supplies); the last two numbers would be immediately apparent to the reader, .02 (Art). The number .07 (Lawrenceville High School) is used for accounting purposes only in this case.

The chart of accounts crossover will be used temporarily by Community Unit District 20. When the employees who are responsible for coding receipts and expenditures become familiar with the new account numbers, the need to have a chart of accounts crossover will diminish and become an obstacle for efficient bookkeeping. The new budget form will become the main tool for the coding process.

For a further description of the items, the reader may refer to the Illinois Program Accounting Manual for Local Education Agencies.

EXPENDITURE CLASSIFICATIONS

FUND

- 10 Educational
- 20 Operations, Building, and Maintenance
- 30 Bond and Interest
- 40 Transportation
- 50 Municipal Retirement
- 70 Working Cash

OPERATIONAL UNIT

- 00 Unit Wide
- 01 Arlington Elementary School
- 02 Brookside Elementary School
- 03 Central Elementary School
- 04 Lincoln Elementary School
- 05 St. Francisville Elementary School
- 06 Parkview Junior High School
- 07 Lawrenceville High School
- 08 Ambraw Area Vocational School
- 09 Bus Barn
- 10 Unit Office

FUNCTION

- 100 Instruction
- 200 Support Services
- 300 Community Services
- 400 Non-program Charges
- 500 Debt Services
- 600 Provision for Contingencies

OBJECTS

- 100 Salaries
- 200 Employee Benefits
- 300 Purchase Services
- 400 Supplies & Materials
- 500 Capital Outlay
- 600 Other Objects
- 700 Transfers
- 800 Tuition

JOB CLASSIFICATION ACTIVITY

- 1 Official/Administrative
- 2 Professional - Educational
- 3 Professional - Other
- 4 Technical
- 5 Office/Clerical
- 6 Crafts and Trade
- 7 Operative
- 8 Labor
- 9 Service Work

SUBJECT MATTER AREA

- 01 Agriculture
- 02 Art
- 03 Business
- 05 English Language Arts
- 06 Foreign Languages
- 08 Health and Safety in Daily Living, Physical
Education and Recreation
- 09 Home Economics
- 10 Industrial Arts
- 11 Mathematics
- 12 Music
- 13 Natural Sciences
- 14 Office Occupations
- 15 Social Sciences/Social Studies
- 21 Safety and Driver Education
- 40 Title IV (Title II - NDEA III)
- 50 Board Treasurer Services
- 51 Board election Services
- 52 Legal Services
- 53 Annual Audit
- 54 Other Board of Education Objects
- 60 Heat
- 61 Water and Sewer
- 62 Electricity
- 70 Operation
- 71 Maintenance
- 99 Other

CHART OF ACCOUNTS CROSSOVER

FUND 10

| <u>Old Account Number</u> | <u>Description</u> | <u>New Account Number</u> |
|---------------------------|------------------------------------|---------------------------|
| | REVENUE | |
| 10-101-10-00-000 | Petty Cash | 10-102 |
| 10-101-10-10-000 | Arlington | 10-102-01 |
| 10-101-10-30-000 | Brookside | 10-102-02 |
| 10-101-10-50-000 | Lincoln | 10-102-04 |
| 10-101-10-55-000 | Central | 10-102-03 |
| 10-101-10-60-000 | Lawrenceville High School | 10-102-07 |
| 10-101-10-70-000 | Parkview | 10-102-06 |
| 10-101-10-80-000 | St Francisville | 10-102-05 |
| 10-101-20-00-000 | Cash Revolving | 10-105 |
| 10-101-30-00-000 | Cash in Bank | 10-101 |
| 10-102-10-00-000 | Certificate of Deposit | 10-180 |
| 10-102-20-00-000 | Investment Treasury Note | 10-180 |
| 10-103-20-00-000 | Due From Building Fund | 10-132 |
| 10-103-40-00-000 | Due From Transportation Fund | 10-133 |
| 10-104-00-60-020 | Lawrenceville High School Art | 10-171-07-02 |
| 10-104-00-60-100 | Lawrenceville High School Ind. Art | 10-171-07-10 |
| 10-104-00-60-170 | EMH Resale | 10-171-07-19 |
| 10-204-10-00-000 | Teacher Retirement | 10-451 |
| 10-204-21-00-000 | Federal Withholding | 10-452 |
| 10-204-22-00-000 | Illinois State Tax | 10-453 |
| 10-204-23-00-000 | Indiana State Tax | 10-499 |
| 10-204-30-00-000 | Municipal Retirement | 10-454 |
| 10-204-40-00-000 | Annuities | 10-455 |
| 10-204-50-00-000 | Insurance Payment | 10-456 |
| 10-204-60-00-000 | FICA | 10-457 |
| 10-204-90-00-000 | Professional Dues | 10-459 |
| 10-300-00-00-000 | Fund Balance | 10-704 |
| 10-401-11-00-000 | Current Taxes | 10-1111 |
| 10-401-13-00-000 | Liability Insurance | 10-1121 |
| 10-401-15-00-000 | Jr. College Tuition | 10-1151 |
| 10-402-11-00-000 | General State Aid | 10-3110 |
| 10-402-40-00-000 | Driver Education | 10-3321 |
| 10-402-50-00-000 | Special Education | 10-3222 |
| 10-402-60-00-000 | Vocational Education | 10-3225 |
| 10-402-70-00-000 | Gifted Education | 10-3227 |
| 10-402-80-01-000 | Title I | 10-4441 |
| 10-402-80-02-000 | Title II | 10-4442 |
| 10-402-80-03-000 | NDEA III | 10-4430 |
| 10-404-10-00-000 | Interest on Investments | 10-1510 |
| 10-406-10-00-000 | Tuition Regular | 10-1310 |
| 10-409-60-00-000 | Regular | 10-1999 |
| 10-411-50-00-000 | Tuition | 10-1320 |

| | | |
|------------------|----------------------------------|------------|
| 10-411-60-00-000 | Reimbursement High School Credit | 10-3228 |
| 10-411-70-00-000 | Reimbursement Public Aid | 10-3229 |
| 10-411-80-00-000 | Reimbursement Adult Education | 10-4410 |
| 10-412-60-00-000 | State Reimbursement | 10-3223 |
| 10-413-00-00-000 | Athletic Program | 10-1711 |
| 10-413-11-00-000 | Basketball | 10-1711 |
| 10-413-11-60-000 | Lawrenceville High School | 10-1717 |
| 10-413-11-60-130 | Boys | 10-1717-01 |
| 10-413-11-60-140 | Girls | 10-1717-02 |
| 10-413-11-70-000 | Parkview | 10-1716 |
| 10-413-11-80-000 | St. Francisville | 10-1715 |
| 10-413-12-00-000 | Football | 10-1711 |
| 10-413-12-60-000 | Lawrenceville High School | 10-1717-03 |
| 10-413-17-00-000 | Wrestling | 10-1711 |
| 10-413-17-60-000 | Lawrenceville High School | 10-1717-06 |
| 10-413-90-00-000 | Other | 10-1790 |
| 10-413-90-60-000 | Lawrenceville High School | 10-1797 |
| 10-413-90-70-000 | Parkview | 10-1796 |
| 10-413-90-80-000 | St. Francisville | 10-1795 |
| 10-414-30-00-000 | Rental of Textbooks | 10-1800 |
| 10-415-00-00-000 | Lunch Program | 10-1600 |
| 10-415-40-00-000 | Sale of Food | 10-1610 |
| 10-415-41-00-000 | Student Payments | 10-1610 |
| 10-415-41-30-000 | Brookside | 10-1612 |
| 10-415-41-60-000 | Lawrenceville High School | 10-1617 |
| 10-415-41-70-000 | Parkview | 10-1616 |
| 10-415-41-80-000 | St. Francisville | 10-1615 |
| 10-415-42-00-000 | Adult Payment | 10-1620 |
| 10-415-42-30-000 | Brookside | 10-1622 |
| 10-415-42-60-000 | Lawrenceville High School | 10-1627 |
| 10-415-42-70-000 | Parkview | 10-1626 |
| 10-415-42-80-000 | St. Francisville | 10-1625 |
| 10-415-60-00-000 | State Reimbursement | 10-3250 |
| 10-415-61-00-000 | State Reimbursement Lunch | 10-3251 |
| 10-415-70-00-000 | Federal Reimbursement Lunch | 10-4460 |
| 10-415-71-00-000 | School Lunch | 10-4462 |
| 10-415-72-00-000 | School Milk | 10-4463 |
| 10-415-74-00-000 | Non-Food | 10-4465 |
| 10-415-90-00-000 | Cafeteria Other | 10-1690 |
| 10-419-90-00-000 | Other | 10-1900 |

EXPENDITURES

| | | |
|------------------|--------------------------|------------------|
| 10-501-00-00-000 | Administration | 10-00-232 |
| 10-501-10-00-000 | Salaries | 10-00-232-100 |
| 10-501-11-00-000 | Superintendent | 10-10-232-111 |
| 10-501-12-00-000 | Assistant Superintendent | 10-10-232-111 |
| 10-501-13-00-000 | Clerical | 10-10-232-115 |
| 10-501-14-00-000 | Bookkeeper | 10-10-252-115 |
| 10-501-19-00-000 | Other | 10-10-232-690 |
| 10-501-20-00-000 | Contractual Service | 10-00-232-300 |
| 10-501-21-00-000 | Audit | 10-10-231-318-53 |
| 10-501-21-01-000 | Audit Title I | 10-10-231-318-53 |

| | | |
|------------------|-----------------------------------|------------------|
| 10-501-22-00-000 | Board Secretary | 10-10-231-215 |
| 10-501-23-00-000 | Election Officer | 10-10-231-318-54 |
| 10-501-24-00-000 | Legal | 10-10-231-318-52 |
| 10-501-25-00-000 | School Treasurer | 10-10-231-318-50 |
| 10-501-29-00-000 | Other | 10-10-231-390 |
| 10-501-30-00-000 | Supplies | 10-10-232-410 |
| 10-501-70-00-000 | Travel | 10-10-232-332 |
| 10-501-71-00-000 | Gifted Program | 10-00-121 |
| 10-501-90-00-000 | Other | 10-10-232-690 |
| 10-501-91-00-000 | Graduation | 10-07-241-410 |
| 10-501-92-00-000 | Organization | 10-10-231-640 |
| 10-501-93-00-000 | Postage | 10-10-232-340 |
| 10-501-94-00-000 | Printing | 10-10-232-360 |
| 10-501-99-00-000 | Other | 10-10-232-390 |
| 10-502-00-00-000 | Instruction | 10-00-100 |
| 10-502-10-00-000 | Salaries | 10-00-111-100 |
| 10-502-11-00-000 | Principal | 10-00-241-100 |
| 10-502-11-10-000 | Arlington | 10-01-241-111 |
| 10-502-11-30-000 | Brookside | 10-02-241-111 |
| 10-502-11-50-000 | Lincoln | 10-04-241-111 |
| 10-502-11-60-000 | Lawrenceville High School | 10-07-241-111 |
| 10-502-11-70-000 | Parkview | 10-06-241-111 |
| 10-502-11-80-000 | St. Francisville | 10-05-241-111 |
| 10-502-13-01-000 | Title I | 10-01-125-112 |
| 10-502-13-09-000 | Elementary Substitute | 10-00-111-122 |
| 10-502-13-10-000 | Arlington | 10-01-111-112 |
| 10-502-13-11-000 | Arlington Title I | 10-01-125-112 |
| 10-502-13-30-000 | Brookside | 10-02-111-112 |
| 10-502-13-31-000 | Brookside Title I | 10-02-125-112 |
| 10-502-13-50-000 | Lincoln | 10-04-111-112 |
| 10-502-13-51-000 | Lincoln Title I | 10-04-125-112 |
| 10-502-13-55-000 | Central | 10-03-111-112 |
| 10-502-13-70-000 | Parkview | 10-06-112-112 |
| 10-502-13-71-000 | Parkview Title I | 10-06-125-112 |
| 10-502-13-80-000 | St. Francisville | 10-05-111-112 |
| 10-502-13-81-000 | St. Francisville Title I | 10-05-125-112 |
| 10-502-14-00-000 | Teachers-Secondary | 10-07-113-112 |
| 10-502-14-01-000 | Title I | 10-07-125-112 |
| 10-502-14-09-000 | Secondary Substitute | 10-07-113-122 |
| 10-502-14-60-000 | Lawrenceville High School | 10-07-113-112 |
| 10-502-14-61-000 | Lawrenceville High School Title I | 10-07-125-112 |
| 10-502-15-00-000 | Teacher Aides | 10-00-111-115 |
| 10-502-15-10-000 | Arlington | 10-01-111-115 |
| 10-502-15-30-000 | Brookside | 10-02-111-115 |
| 10-502-15-50-000 | Lincoln | 10-04-111-115 |
| 10-502-15-55-000 | Central | 10-03-111-115 |
| 10-502-15-60-000 | Lawrenceville High School | 10-07-113-115 |
| 10-502-15-70-000 | Parkview | 10-06-112-115 |
| 10-502-15-80-000 | St. Francisville | 10-05-111-115 |
| 10-502-16-69-000 | AVC | 10-08-113-112 |

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|------------------|-----------------------------------|------------------|
| 10-502-17-00-000 | Other Instructional Staff | 10-00-200 |
| 10-502-17-05-000 | Unit | 10-00-222-112 |
| 10-502-17-10-000 | Arlington | 10-01-222-112 |
| 10-502-17-30-000 | Brookside | 10-02-222-112 |
| 10-502-17-50-000 | Lincoln | 10-04-222-112 |
| 10-502-17-60-000 | Lawrenceville High School | 10-07-312-112 |
| 10-502-17-70-000 | Parkview | 10-06-222-112 |
| 10-502-17-80-000 | St. Francisville | 10-05-222-112 |
| 10-502-18-00-000 | Secretaries | 10-00-214 |
| 10-502-18-10-000 | Arlington | 10-01-214-115 |
| 10-502-18-30-000 | Brookside | 10-02-214-115 |
| 10-502-18-50-000 | Lincoln | 10-04-214-115 |
| 10-502-18-55-000 | Central | 10-03-214-115 |
| 10-502-18-60-000 | Lawrenceville High School | 10-07-214-115 |
| 10-502-18-70-000 | Parkview | 10-06-214-115 |
| 10-502-18-80-000 | St. Francisville | 10-05-214-115 |
| 10-502-31-00-000 | Textbooks | 10-00-100-420 |
| 10-502-31-01-000 | Title I | 10-00-125-420 |
| 10-502-31-10-000 | Arlington | 10-01-111-420 |
| 10-502-31-30-000 | Brookside | 10-02-111-420 |
| 10-502-31-31-000 | Brookside Title I | 10-02-125-420 |
| 10-502-31-50-000 | Lincoln | 10-04-111-420 |
| 10-502-31-51-000 | Lincoln Title I | 10-04-125-420 |
| 10-502-31-60-000 | Lawrenceville High School | 10-07-113-420 |
| 10-502-31-61-000 | Lawrenceville High School Title I | 10-07-125-420 |
| 10-502-31-70-000 | Parkview | 10-06-112-420 |
| 10-502-31-71-000 | Parkview Title I | 10-06-125-420 |
| 10-502-31-80-000 | St. Francisville | 10-05-111-420 |
| 10-502-31-81-000 | St. Francisville Title I | 10-05-125-420 |
| 10-502-32-00-000 | Library and Audio Visual | 10-00-222 |
| 10-502-32-02-000 | Library Catalog Title II | 10-00-222-430-40 |
| 10-502-32-10-000 | Arlington | 10-01-222-430 |
| 10-502-32-12-000 | Arlington Title II | 10-01-222-430-40 |
| 10-502-32-30-000 | Brookside | 10-02-222-430 |
| 10-502-32-32-000 | Brookside Title II | 10-02-222-430-40 |
| 10-502-32-50-000 | Lincoln | 10-04-222-430 |
| 10-502-32-52-000 | Lincoln Title II | 10-04-222-430-40 |
| 10-502-32-55-000 | Central | 10-03-222-430 |
| 10-502-32-60-000 | Lawrenceville High School | 10-07-222-430 |
| 10-502-32-61-000 | Lawrenceville H.S. Title II | 10-07-222-430-40 |
| 10-502-32-70-000 | Parkview | 10-06-222-430 |
| 10-502-32-71-000 | Parkview Title II | 10-06-222-430-40 |
| 10-502-32-80-000 | St. Francisville | 10-05-222-430 |
| 10-502-32-81-000 | St. Francisville Title II | 10-05-222-430-40 |
| 10-502-33-02-000 | Library Non-Catalog Title II | 10-00-222-410-40 |
| 10-502-33-10-000 | Arlington | 10-01-222-410 |
| 10-502-33-12-000 | Arlington Title II | 10-01-222-410-40 |
| 10-502-33-30-000 | Brookside | 10-02-222-410 |
| 10-502-33-32-000 | Brookside Title II | 10-02-222-410-40 |
| 10-502-33-50-000 | Lincoln | 10-04-222-410 |
| 10-502-33-52-000 | Lincoln Title II | 10-04-222-410-40 |

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| 10-502-33-55-000 | Central | 10-03-222-410 |
| 10-502-33-60-000 | Lawrenceville High School | 10-07-222-410 |
| 10-502-33-62-000 | Lawrenceville H.S. Title II | 10-07-222-410-40 |
| 10-502-33-70-000 | Parkview | 10-06-222-410 |
| 10-502-33-72-000 | Parkview Title II | 10-06-222-410-40 |
| 10-502-33-80-000 | St. Francisville | 10-05-222-410 |
| 10-502-33-82-000 | St. Francisville Title II | 10-05-222-410-40 |
| 10-502-39-00-000 | Other Instructional Supplies | 10-00-410 |
| 10-502-39-01-000 | Title I | 10-00-125-410 |
| 10-502-39-05-000 | Unit 20 | 10-00-111-410 |
| 10-502-39-05-171 | Developmental 1st Grade | 10-03-126-410 |
| 10-502-39-05-172 | Learning Disabilities | 10-00-126-410 |
| 10-502-39-05-173 | Speech | 10-00-215-410 |
| 10-502-39-05-174 | Psychologist | 10-00-214-410 |
| 10-502-39-05-175 | Pre School | 10-00-129-410 |
| 10-502-39-30-000 | Brookside | 10-02-111-410 |
| 10-502-39-31-000 | Brookside Title I | 10-02-125-410 |
| 10-502-39-50-000 | Lincoln | 10-04-111-410 |
| 10-502-39-51-000 | Lincoln Title I | 10-04-125-410 |
| 10-502-39-55-000 | Central | 10-03-111-410 |
| 10-502-39-55-170 | Special Education | 10-03-122-410 |
| 10-502-39-55-171 | Developmental 1st Grade | 10-03-126-410 |
| 10-502-39-60-000 | Lawrenceville High School | 10-07-113-400 |
| 10-502-39-60-010 | Agriculture | 10-07-113-410-01 |
| 10-502-39-60-020 | Art | 10-07-113-410-02 |
| 10-502-39-60-030 | Business Education | 10-07-113-410-03 |
| 10-502-39-60-040 | Drivers Education | 10-07-113-410-21 |
| 10-502-39-60-050 | English | 10-07-113-410-05 |
| 10-502-39-60-060 | Foreign Lang. Latin | 10-07-113-410-06 |
| 10-502-39-60-070 | Foreign Lang. Spanish | 10-07-113-410-06 |
| 10-502-39-60-080 | Guidance | 10-07-212-410 |
| 10-502-39-60-090 | Home Economics | 10-07-113-410-09 |
| 10-502-39-60-100 | Industrial Arts | 10-07-113-410-10 |
| 10-502-39-60-110 | Math | 10-07-113-410-11 |
| 10-502-39-60-120 | Music | 10-07-113-410-12 |
| 10-502-39-60-130 | Physical Education Boys | 10-07-113-410-08 |
| 10-502-39-60-140 | Physical Education Girls | 10-07-113-410-08 |
| 10-502-39-60-150 | Science | 10-07-113-410-13 |
| 10-502-39-60-160 | Social Studies | 10-07-113-410-15 |
| 10-502-39-60-170 | Special Education | 10-07-122-410 |
| 10-502-39-60-180 | General Education | 10-07-241-410 |
| 10-502-39-61-000 | Lawrenceville H.S. Title I | 10-07-125-410 |
| 10-502-39-70-000 | Parkview | 10-06-112-400 |
| 10-502-39-70-020 | Art | 10-06-112-410-02 |
| 10-502-39-70-030 | Business Education | 10-06-112-410-03 |
| 10-502-39-70-050 | English | 10-06-112-410-05 |
| 10-502-39-70-090 | Home Economics | 10-06-112-410-09 |
| 10-502-39-70-100 | Industrial Arts | 10-06-112-410-10 |
| 10-502-39-70-110 | Math | 10-06-112-410-11 |
| 10-502-39-70-120 | Music | 10-06-112-410-12 |
| 10-502-39-70-130 | Physical Education Boys | 10-06-112-410-08 |
| 10-502-39-70-140 | Physical Education Girls | 10-06-112-410-08 |

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| 10-502-39-70-150 | Science | 10-06-112-410-13 |
| 10-502-39-70-160 | Social Studies | 10-06-112-410-15 |
| 10-502-39-70-170 | Special Education | 10-06-125-410 |
| 10-502-39-70-180 | General Education | 10-06-241-410 |
| 10-502-39-71-000 | Title I | 10-06-125-410 |
| 10-502-39-80-000 | St. Francisville | 10-05-111-410 |
| 10-502-39-81-000 | Title I | 10-05-125-410 |
| 10-502-70-00-000 | Travel | 10-00-111-332 |
| 10-502-70-01-000 | Title I | 10-00-125-332 |
| 10-502-70-05-000 | District 20 | 10-00-232-332 |
| 10-502-70-10-000 | Arlington | 10-01-111-332 |
| 10-502-70-30-000 | Brookside | 10-02-111-332 |
| 10-502-70-50-000 | Lincoln | 10-04-111-332 |
| 10-502-70-55-000 | Central | 10-03-111-332 |
| 10-502-70-60-000 | Lawrenceville High School | 10-07-113-332 |
| 10-502-70-70-000 | Parkview | 10-06-112-332 |
| 10-502-70-71-000 | Parkview Title I | 10-06-125-332 |
| 10-502-70-80-000 | St. Francisville | 10-05-111-332 |
| 10-502-81-00-000 | Regular | 10-00-410-310 |
| 10-502-82-00-000 | Joint Agreement | 10-00-410-820 |
| 10-502-83-00-000 | Junior College | 10-00-410-830 |
| 10-502-84-00-000 | SESE | 10-00-410-840 |
| 10-502-86-00-000 | TMM | 10-00-410-850 |
| 10-502-87-00-000 | Day Care Center | 10-00-410-360 |
| 10-502-90-05-000 | District 20 | 10-10-232-690 |
| 10-502-90-10-000 | Arlington | 10-01-111-690 |
| 10-502-90-30-000 | Brookside | 10-02-111-690 |
| 10-502-90-50-000 | Lincoln | 10-04-111-690 |
| 10-502-90-55-000 | Central | 10-03-111-690 |
| 10-502-90-60-000 | Lawrenceville High School | 10-07-113-690 |
| 10-502-90-70-000 | Parkview | 10-06-112-690 |
| 10-502-90-80-000 | St. Francisville | 10-05-111-690 |
| 10-503-10-00-000 | Salaries | 10-00-211-119 |
| 10-504-10-00-000 | Salaries | 10-00-213-113 |
| 10-504-20-00-000 | Contract Service | 10-00-213-310 |
| 10-504-20-10-000 | Arlington | 10-01-213-310 |
| 10-504-20-30-000 | Brookside | 10-02-213-310 |
| 10-504-20-50-000 | Lincoln | 10-04-213-310 |
| 10-504-20-55-000 | Central | 10-03-213-310 |
| 10-504-20-60-000 | Lawrenceville High School | 10-07-213-310 |
| 10-504-20-70-000 | Parkview | 10-06-213-310 |
| 10-504-20-80-000 | St. Francisville | 10-05-213-310 |
| 10-504-30-00-000 | Supplies | 10-00-213-410 |
| 10-504-30-05-000 | District 20 | 10-00-213-410 |
| 10-504-30-30-000 | Brookside | 10-02-213-410 |
| 10-504-30-60-000 | Lawrenceville High School | 10-07-213-410 |
| 10-504-70-00-000 | Travel | 10-00-213-332 |
| 10-506-10-00-000 | Salaries | 10-00-254-100 |
| 10-506-10-10-000 | Arlington | 10-01-254-119 |
| 10-506-10-30-000 | Brookside | 10-02-254-119 |
| 10-506-10-50-000 | Lincoln | 10-04-254-119 |

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| 10-506-10-55-000 | Central | 10-03-254-119 |
| 10-506-10-60-000 | Lawrenceville High School | 10-07-254-119 |
| 10-506-10-70-000 | Parkview | 10-06-254-119 |
| 10-506-10-80-000 | St. Francisville | 10-05-254-119 |
| 10-506-30-00-000 | Supplies | 10-00-254-400 |
| 10-506-30-05-000 | District 20 | 10-10-254-410 |
| 10-506-30-55-000 | Central | 10-03-254-410 |
| 10-506-30-60-000 | Lawrenceville High School | 10-07-254-410 |
| 10-507-20-00-000 | Contract Service | 10-00-254-300 |
| 10-507-20-05-000 | District 20 | 10-10-254-323 |
| 10-507-20-10-000 | Arlington | 10-01-254-323 |
| 10-507-20-30-000 | Brookside | 10-02-254-323 |
| 10-507-20-50-000 | Lincoln | 10-04-254-323 |
| 10-507-20-55-000 | Central | 10-03-254-323 |
| 10-507-20-60-000 | Lawrenceville High School | 10-07-254-323 |
| 10-507-20-70-000 | Parkview | 10-06-254-323 |
| 10-507-20-80-000 | St. Francisville | 10-05-254-323 |
| 10-507-30-00-000 | Supplies | 10-00-254-400 |
| 10-507-30-05-000 | District 20 | 10-10-254-410 |
| 10-507-30-10-000 | Arlington | 10-01-254-410 |
| 10-507-30-30-000 | Brookside | 10-02-254-410 |
| 10-507-30-55-000 | Central | 10-03-254-410 |
| 10-507-30-60-000 | Lawrenceville High School | 10-07-254-410 |
| 10-507-30-70-000 | Parkview | 10-06-254-410 |
| 10-507-30-80-000 | St. Francisville | 10-05-254-410 |
| 10-508-41-01-000 | Teacher Retirement | 10-00-125-210 |
| 10-508-41-31-000 | Brookside Title I | 10-02-125-210 |
| 10-508-41-51-000 | Lincoln Title I | 10-04-125-210 |
| 10-508-41-61-000 | Lawrenceville H.S. Title I | 10-07-125-210 |
| 10-508-41-71-000 | Parkview Title I | 10-06-125-210 |
| 10-508-41-81-000 | St. Francisville Title I | 10-05-125-210 |
| 10-508-50-00-000 | Insurance | 10-00-100-220 |
| 10-508-50-05-000 | District 20 | 10-10-100-220 |
| 10-508-50-60-000 | Lawrenceville High School | 10-07-100-220 |
| 10-508-51-00-000 | Insurance Employer | 10-00-125-220 |
| 10-508-51-31-000 | Brookside Title I | 10-02-125-220 |
| 10-508-51-51-000 | Lincoln Title I | 10-04-125-220 |
| 10-508-51-61-000 | Lawrenceville H.S. Title I | 10-07-125-220 |
| 10-508-51-69-000 | AVC Share | 10-08-140-220 |
| 10-508-51-71-000 | Parkview Title I | 10-06-125-220 |
| 10-508-51-81-000 | St. Francisville Title I | 10-05-125-220 |
| 10-508-60-00-000 | Rental Equipment | 10-00-113-300 |
| 10-508-60-60-000 | Lawrenceville High School | 10-07-113-325 |
| 10-511-10-00-000 | Salaries | 10-00-130-100 |
| 10-511-11-00-000 | Tuition | 10-00-139-112 |
| 10-511-12-00-000 | Title III | 10-00-132-112 |
| 10-511-13-00-000 | Public Aid | 10-00-131-112 |
| 10-511-14-00-000 | Basic Adult Education | 10-00-133-112 |
| 10-511-30-00-000 | Supplies | 10-00-130-400 |
| 10-511-31-00-000 | Tuition Supplies | 10-00-139-410 |
| 10-511-32-00-000 | Title III | 10-00-132-410 |
| 10-511-33-00-000 | Public Aid | 10-00-131-410 |
| 10-511-34-00-000 | Basic Adult Education | 10-00-133-410 |

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| 10-511-70-00-000 | Travel | 10-00-130-300 |
| 10-511-72-00-000 | Title III | 10-00-132-332 |
| 10-511-73-00-000 | Public Aid | 10-00-131-332 |
| 10-511-90-00-000 | Other | 10-00-130-600 |
| 10-511-92-00-000 | Title III | 10-00-132-690 |
| 10-511-93-00-000 | Public Aid | 10-00-131-690 |
| 10-512-10-60-000 | Lawrenceville High School | 10-00-190-100 |
| 10-512-30-60-000 | Lawrenceville High School | 10-07-191-112 |
| 10-513-00-00-000 | Athletic Program | 10-00-150-000 |
| 10-513-10-00-000 | Salaries | 10-00-150-100 |
| 10-513-11-00-000 | Basketball | 10-00-151 |
| 10-513-11-60-000 | Lawrenceville High School | 10-07-151-112 |
| 10-513-11-60-130 | Boys | 10-07-151-112 |
| 10-513-11-60-140 | Girls | 10-07-152-112 |
| 10-513-11-70-000 | Parkview | 10-06-151-112 |
| 10-513-11-80-000 | St. Francisville | 10-05-151-112 |
| 10-513-12-00-000 | Football | 10-00-153 |
| 10-513-12-60-000 | Lawrenceville High School | 10-07-153-112 |
| 10-513-14-00-000 | Baseball | 10-00-154 |
| 10-513-14-60-000 | Lawrenceville High School | 10-07-154-112 |
| 10-513-15-00-000 | Golf | 10-00-155 |
| 10-513-15-60-000 | Lawrenceville High School | 10-07-155-112 |
| 10-513-16-00-000 | Track | 10-00-156 |
| 10-513-16-60-000 | Lawrenceville High School | 10-07-156-112 |
| 10-513-17-00-000 | Wrestling | 10-00-157 |
| 10-513-17-60-000 | Lawrenceville High School | 10-07-157-112 |
| 10-513-20-00-000 | Contract Services | 10-00-150-300 |
| 10-513-21-00-000 | Basketball | 10-00-151 |
| 10-513-21-60-000 | Lawrenceville High School | 10-07-151-300 |
| 10-513-21-60-130 | Boys | 10-07-151-310 |
| 10-513-21-60-140 | Girls | 10-07-152-310 |
| 10-513-21-70-000 | Parkview | 10-06-151-310 |
| 10-513-21-80-000 | St. Francisville | 10-05-151-310 |
| 10-513-22-00-000 | Football | 10-00-153 |
| 10-513-22-60-000 | Lawrenceville High School | 10-07-153-310 |
| 10-513-24-00-000 | Baseball | 10-00-154 |
| 10-513-24-60-000 | Lawrenceville High School | 10-07-154-310 |
| 10-513-27-00-000 | Wrestling | 10-00-157 |
| 10-513-27-60-000 | Lawrenceville High School | 10-07-157-310 |
| 10-513-30-00-000 | Supplies | 10-00-150-400 |
| 10-513-31-00-000 | Basketball | 10-00-151 |
| 10-513-31-60-000 | Lawrenceville High School | 10-07-151-400 |
| 10-513-31-60-130 | Boys | 10-07-151-410 |
| 10-513-31-60-140 | Girls | 10-07-152-410 |
| 10-513-31-70-000 | Parkview | 10-06-151-410 |
| 10-513-31-80-000 | St. Francisville | 10-05-151-410 |
| 10-513-32-00-000 | Football | 10-00-153 |
| 10-513-32-60-000 | Lawrenceville High School | 10-07-153-410 |
| 10-513-34-00-000 | Baseball | 10-00-154 |
| 10-513-34-60-000 | Lawrenceville High School | 10-07-154-410 |
| 10-513-35-00-000 | Golf | 10-00-155 |
| 10-513-35-60-000 | Lawrenceville High School | 10-07-155-410 |

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| 10-513-36-00-000 | Track | 10-00-156 |
| 10-513-36-60-000 | Lawrenceville High School | 10-07-156-410 |
| 10-513-36-70-000 | Parkview | 10-06-156-410 |
| 10-513-36-80-000 | St. Francisville | 10-05-156-410 |
| 10-513-37-00-000 | Wrestling | 10-00-157 |
| 10-513-37-60-000 | Lawrenceville High School | 10-07-157-410 |
| 10-513-39-00-000 | Other | 10-00-150-600 |
| 10-513-39-60-000 | Lawrenceville High School | 10-07-150-600 |
| 10-513-39-70-000 | Parkview | 10-06-150-600 |
| 10-513-39-80-000 | St. Francisville | 10-05-150-600 |
| 10-513-70-00-000 | Travel | 10-00-150-300 |
| 10-513-71-00-000 | Basketball | 10-00-151 |
| 10-513-71-60-000 | Lawrenceville High School | 10-07-151-300 |
| 10-513-71-60-130 | Boys | 10-07-151-332 |
| 10-513-71-60-140 | Girls | 10-07-152-332 |
| 10-513-71-70-000 | Parkview | 10-06-151-332 |
| 10-513-71-80-000 | St. Francisville | 10-05-151-332 |
| 10-513-72-00-000 | Football | 10-00-153 |
| 10-513-72-60-000 | Lawrenceville High School | 10-07-153-332 |
| 10-513-74-00-000 | Baseball | 10-00-154 |
| 10-513-74-60-000 | Lawrenceville High School | 10-07-154-332 |
| 10-513-75-00-000 | Golf | 10-00-155 |
| 10-513-75-60-000 | Lawrenceville High School | 10-07-155-332 |
| 10-513-76-00-000 | Track | 10-00-156 |
| 10-513-76-60-000 | Lawrenceville High School | 10-07-156-332 |
| 10-513-76-70-000 | Parkview | 10-06-156-332 |
| 10-513-76-80-000 | St. Francisville | 10-05-156-332 |
| 10-513-77-00-000 | Wrestling | 10-00-157 |
| 10-513-77-60-000 | Lawrenceville High School | 10-07-157-332 |
| 10-513-90-00-000 | Other | 10-00-150-600 |
| 10-513-91-00-000 | Basketball | 10-00-151 |
| 10-513-91-60-000 | Lawrenceville High School | 10-07-151-600 |
| 10-513-91-60-130 | Boys | 10-07-151-690 |
| 10-513-91-60-140 | Girls | 10-07-152-690 |
| 10-513-91-70-000 | Parkview | 10-06-151-690 |
| 10-513-91-80-000 | St. Francisville | 10-05-151-690 |
| 10-513-92-00-000 | Football | 10-00-153 |
| 10-513-92-60-000 | Lawrenceville High School | 10-07-153-690 |
| 10-513-93-60-000 | Football Insurance | 10-07-153-650 |
| 10-513-94-00-000 | Baseball | 10-00-154 |
| 10-513-94-60-000 | Lawrenceville High School | 10-07-154-690 |
| 10-513-95-00-000 | Golf | 10-00-155 |
| 10-513-95-60-000 | Lawrenceville High School | 10-07-155-690 |
| 10-513-96-00-000 | Track | 10-00-156 |
| 10-513-96-60-000 | Lawrenceville High School | 10-07-156-690 |
| 10-513-96-70-000 | Parkview | 10-06-156-690 |
| 10-513-96-80-000 | St. Francisville | 10-05-156-690 |
| 10-513-97-00-000 | Wrestling | 10-00-157 |
| 10-513-97-60-000 | Lawrenceville High School | 10-07-157-690 |
| 10-514-00-00-000 | Textbooks | 10-00-100-400 |
| 10-514-20-00-000 | Contract Service | 10-00-100-300 |

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| 10-514-20-60-000 | Lawrenceville High School | 10-07-113-300 |
| 10-514-20-70-000 | Parkview | 10-06-112-300 |
| 10-514-30-00-000 | Supplies | 10-00-100-400 |
| 10-514-30-05-000 | District 20 | 10-10-100-420 |
| 10-514-30-10-000 | Arlington | 10-01-111-420 |
| 10-514-30-30-000 | Brookside | 10-02-111-420 |
| 10-514-30-50-000 | Lincoln | 10-04-111-420 |
| 10-514-30-55-000 | Central | 10-03-111-420 |
| 10-514-30-60-000 | Lawrenceville High School | 10-07-113-420 |
| 10-514-30-70-000 | Parkview | 10-06-112-420 |
| 10-514-30-80-000 | St. Francisville | 10-05-111-420 |
| 10-515-10-00-000 | Salaries | 10-00-256-100 |
| 10-515-10-10-000 | Arlington | 10-01-256-119 |
| 10-515-10-30-000 | Brookside | 10-02-256-119 |
| 10-515-10-50-000 | Lincoln | 10-04-256-119 |
| 10-515-10-60-000 | Lawrenceville High School | 10-07-256-119 |
| 10-515-10-70-000 | Parkview | 10-06-256-119 |
| 10-515-10-80-000 | St. Francisville | 10-05-256-119 |
| 10-515-20-00-000 | Contract Service | 10-00-256-300 |
| 10-515-20-10-000 | Arlington | 10-01-256-322 |
| 10-515-20-30-000 | Brookside | 10-02-256-322 |
| 10-515-20-50-000 | Lincoln | 10-04-256-322 |
| 10-515-20-60-000 | Lawrenceville High School | 10-07-256-322 |
| 10-515-20-70-000 | Parkview | 10-06-256-322 |
| 10-515-20-80-000 | St. Francisville | 10-05-256-322 |
| 10-515-30-00-000 | Supplies | 10-00-256-410 |
| 10-515-30-70-000 | Parkview | 10-06-256-410 |
| 10-515-30-80-000 | St. Francisville | 10-05-256-410 |
| 10-515-31-00-000 | Food | 10-00-256-419 |
| 10-515-31-30-000 | Brookside | 10-02-256-419 |
| 10-515-31-60-000 | Lawrenceville High School | 10-07-256-419 |
| 10-515-31-70-000 | Parkview | 10-06-256-419 |
| 10-515-31-80-000 | St. Francisville | 10-05-256-419 |
| 10-515-32-00-000 | Non-Food | 10-00-256-500 |
| 10-515-32-30-000 | Brookside | 10-03-256-540 |
| 10-515-32-60-000 | Lawrenceville High School | 10-07-256-540 |
| 10-515-32-70-000 | Parkview | 10-06-256-540 |
| 10-515-32-80-000 | St. Francisville | 10-05-256-540 |
| 10-515-90-00-000 | Other | 10-00-256-600 |
| 10-515-90-10-000 | Arlington | 10-01-256-690 |
| 10-515-90-30-000 | Brookside | 10-02-256-690 |
| 10-515-90-60-000 | Lawrenceville | 10-07-256-690 |
| 10-515-90-70-000 | Parkview | 10-06-256-690 |
| 10-515-90-80-000 | St. Francisville | 10-05-256-690 |
| 10-563-03-00-000 | Additional Equipment | 10-00-100-500 |
| 10-563-03-01-000 | Title I | 10-00-125-541 |
| 10-563-03-05-000 | District 20 | 10-10-332-541 |
| 10-563-03-10-000 | Arlington | 10-01-111-541 |
| 10-563-03-30-000 | Brookside | 10-02-111-541 |
| 10-563-03-50-000 | Lincoln | 10-04-111-541 |
| 10-563-03-51-000 | Lincoln Title I | 10-04-125-541 |

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| 10-563-03-55-000 | Central | 10-03-111-541 |
| 10-563-03-60-000 | Lawrenceville High School | 10-07-113-541 |
| 10-563-03-70-000 | Parkview | 10-06-112-541 |
| 10-563-03-80-000 | St. Francisville | 10-05-111-541 |
| 10-564-04-00-000 | Replacement of Equipment | 10-00-100-542 |
| 10-564-04-05-000 | District 20 | 10-10-332-542 |
| 10-564-04-10-000 | Arlington | 10-01-111-542 |
| 10-564-04-30-000 | Brookside | 10-02-111-542 |
| 10-564-04-50-000 | Lincoln | 10-04-111-542 |
| 10-564-04-55-000 | Central | 10-03-111-542 |
| 10-564-04-60-000 | Lawrenceville High School | 10-07-113-541 |
| 10-564-04-70-000 | Parkview | 10-06-112-541 |
| 10-564-04-80-000 | St. Francisville | 10-05-111-541 |
| 10-590-00-00-000 | Provision For Contingency | 10-00-600 |

FUND 20

REVENUE

| | | |
|------------------|------------------------------|---------------|
| 20-101-30-00-000 | Cash in Bank | 20-101 |
| 20-102-20-00-000 | Investment Treasury Note | 20-180 |
| 20-105-90-00-000 | Due From Transportation Fund | 20-130 |
| 20-300-00-00-000 | Fund Balance | 20-704 |
| 20-401-00-00-000 | Taxes | 20-1110 |
| 20-401-11-00-000 | Current Taxes | 20-1111 |
| 20-401-13-00-000 | Fire Prevention and Safety | 20-1131 |
| 20-402-00-00-000 | Government Division | 20-3000 |
| 20-402-80-01-000 | Title I | 20-4441 |
| 20-404-00-00-000 | Interest on Investments | 20-1500 |
| 20-404-10-00-000 | Interest on Investments | 20-1510 |
| 20-405-20-00-000 | Sale of Buildings | 20-1931 |
| 20-409-00-00-000 | Other Revenue | 20-1990 |
| 20-419-30-00-000 | Rentals | 20-1910 |
| 20-419-30-10-000 | Arlington | 20-1910-01 |
| 20-419-30-30-000 | Brookside | 20-1910-02 |
| 20-419-30-55-000 | Central | 20-1910-03 |
| 20-419-30-60-000 | Lawrenceville High School | 20-1910-07 |
| 20-419-30-70-000 | Parkview | 20-1910-06 |
| 20-419-30-80-000 | St. Francisville | 20-1910-05 |
| 20-419-90-00-000 | Other | 20-1990 |
| 20-419-90-10-000 | Arlington | 20-1990-01 |
| 20-419-90-30-000 | Brookside | 20-1990-02 |
| 20-419-90-50-000 | Lincoln | 20-1990-04 |
| 20-419-90-55-000 | Central | 20-1990-03 |
| 20-419-90-60-000 | Lawrenceville High School | 20-1990-07 |
| 20-419-90-70-000 | Parkview | 20-1990-06 |
| 20-419-90-80-000 | St. Francisville | 20-1990-05 |
| | EXPENDITURES | |
| 20-506-10-00-000 | Salaries | 20-00-253-100 |
| 20-506-10-10-000 | Arlington | 20-01-253-119 |

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| 20-506-10-30-000 | Brookside | 20-02-253-119 |
| 20-506-10-50-000 | Lincoln | 20-04-253-119 |
| 20-506-10-55-000 | Central | 20-03-253-119 |
| 20-506-10-60-000 | Lawrenceville High School | 20-07-253-119 |
| 20-506-10-70-000 | Parkview | 20-06-253-119 |
| 20-506-10-80-000 | St. Francisville | 20-05-253-119 |
| 20-506-20-00-000 | Contract Services | 20-00-253-300 |
| 20-506-20-05-000 | District 20 | 20-10-253-300 |
| 20-506-20-10-000 | Arlington | 20-01-253-300 |
| 20-506-20-30-000 | Brookside | 20-02-253-300 |
| 20-506-20-50-000 | Lincoln | 20-04-253-300 |
| 20-506-20-55-000 | Central | 20-03-253-300 |
| 20-506-20-60-000 | Lawrenceville High School | 20-07-253-300 |
| 20-506-20-70-000 | Parkview | 20-06-253-300 |
| 20-506-20-80-000 | St. Francisville | 20-05-253-300 |
| 20-506-20-90-000 | Bus Barn | 20-09-253-300 |
| 20-506-30-00-000 | Supplies | 20-00-253-400 |
| 20-506-30-05-000 | District 20 | 20-10-253-410 |
| 20-506-30-10-000 | Arlington | 20-01-253-410 |
| 20-506-30-30-000 | Brookside | 20-02-253-410 |
| 20-506-30-50-000 | Lincoln | 20-04-253-410 |
| 20-506-30-55-000 | Central | 20-03-253-410 |
| 20-506-30-60-000 | Lawrenceville High School | 20-07-253-410 |
| 20-506-30-70-000 | Parkview | 20-06-253-410 |
| 20-506-30-80-000 | St. Francisville | 20-05-253-410 |
| 20-506-30-90-000 | Bus Barn | 20-09-253-410 |
| 20-506-40-00-000 | Heating | 20-00-254-321-60 |
| 20-506-40-10-000 | Arlington | 20-01-254-321-60 |
| 20-506-40-30-000 | Brookside | 20-02-254-321-60 |
| 20-506-40-50-000 | Lincoln | 20-04-254-321-60 |
| 20-506-40-55-000 | Central | 20-03-254-321-60 |
| 20-506-40-60-000 | Lawrenceville High School | 20-07-254-321-60 |
| 20-506-40-70-000 | Parkview | 20-06-254-321-60 |
| 20-506-40-80-000 | St. Francisville | 20-05-254-321-60 |
| 20-506-40-90-000 | Bus Barn | 20-09-254-321-60 |
| 20-506-51-00-000 | Water and Sewer | 20-00-254-321-61 |
| 20-506-51-10-000 | Arlington | 20-01-254-321-61 |
| 20-506-51-30-000 | Brookside | 20-02-254-321-61 |
| 20-506-51-50-000 | Lincoln | 20-04-254-321-61 |
| 20-506-51-55-000 | Central | 20-03-254-321-61 |
| 20-506-51-60-000 | Lawrenceville High School | 20-07-254-321-61 |
| 20-506-51-70-000 | Parkview | 20-06-254-321-61 |
| 20-506-51-80-000 | St. Francisville | 20-05-254-321-61 |
| 20-506-51-90-000 | Bus Barn | 20-09-254-321-61 |
| 20-506-52-00-000 | Electricity | 20-00-254-321-62 |
| 20-506-52-01-000 | Title I | 20-06-125-321-62 |
| 20-506-52-10-000 | Arlington | 20-01-254-321-62 |
| 20-506-52-30-000 | Brookside | 20-02-254-321-62 |
| 20-506-52-50-000 | Lincoln | 20-04-254-321-62 |
| 20-506-52-55-000 | Central | 20-03-254-321-62 |
| 20-506-52-60-000 | Lawrenceville High School | 20-07-254-321-62 |

| | | |
|------------------|---------------------------|------------------|
| 20-506-52-70-000 | Parkview | 20-06-254-321-62 |
| 20-506-52-80-000 | St. Francisville | 20-05-254-321-62 |
| 20-506-52-90-000 | Bus Barn | 20-09-254-321-62 |
| 20-506-53-00-000 | Telephone | 20-00-254-340 |
| 20-506-53-05-000 | District 20 | 20-10-254-340 |
| 20-506-53-10-000 | Arlington | 20-01-254-340 |
| 20-506-53-30-000 | Brookside | 20-02-254-340 |
| 20-506-53-50-000 | Lincoln | 20-04-254-340 |
| 20-506-53-55-000 | Central | 20-03-254-340 |
| 20-506-53-60-000 | Lawrenceville High School | 20-07-254-340 |
| 20-506-53-70-000 | Parkview | 20-06-254-340 |
| 20-506-53-80-000 | St. Francisville | 20-05-254-340 |
| 20-506-53-90-000 | Bus Barn | 20-09-254-340 |
| 20-506-59-00-000 | Other | 20-00-254-390 |
| 20-507-10-00-000 | Salaries | 20-00-254-100 |
| 20-507-20-00-000 | Contract Services | 20-00-254-300 |
| 20-507-20-05-000 | District 20 | 20-10-254-300 |
| 20-507-20-10-000 | Arlington | 20-01-254-300 |
| 20-507-20-30-000 | Brookside | 20-02-254-300 |
| 20-507-20-50-000 | Lincoln | 20-04-254-300 |
| 20-507-20-55-000 | Central | 20-03-254-300 |
| 20-507-20-60-000 | Lawrenceville High School | 20-07-254-300 |
| 20-507-20-70-000 | Parkview | 20-06-254-300 |
| 20-507-20-80-000 | St. Francisville | 20-05-254-300 |
| 20-507-20-90-000 | Bus Barn | 20-09-254-300 |
| 20-507-30-00-000 | Supplies | 20-00-254-400 |
| 20-507-30-05-000 | District 20 | 20-10-254-410 |
| 20-507-30-10-000 | Arlington | 20-01-254-410 |
| 20-507-30-30-000 | Brookside | 20-02-254-410 |
| 20-507-30-50-000 | Lincoln | 20-04-254-410 |
| 20-507-30-55-000 | Central | 20-03-254-410 |
| 20-507-30-60-000 | Lawrenceville High School | 20-07-254-410 |
| 20-507-30-70-000 | Parkview | 20-06-254-410 |
| 20-507-30-80-000 | St. Francisville | 20-05-254-410 |
| 20-507-30-90-000 | Bus Barn | 20-09-254-410 |
| 20-507-90-00-000 | Other | 20-00-254-600 |
| 20-508-50-00-000 | Insurance | 20-00-254-220 |
| 20-508-50-01-000 | Title I | 20-00-125-220 |
| 20-508-51-00-000 | Insurance Employee | 20-00-254-220 |
| 20-508-90-00-000 | Other | 20-00-254-600 |
| 20-561-01-00-000 | Site Acquisition | 20-00-253 |
| 20-561-01-10-000 | Arlington | 20-01-253-500 |
| 20-561-01-30-000 | Brookside | 20-02-253-500 |
| 20-561-01-50-000 | Lincoln | 20-04-253-500 |
| 20-561-01-55-000 | Central | 20-03-253-500 |
| 20-561-01-60-000 | Lawrenceville High School | 20-07-253-500 |
| 20-561-01-70-000 | Parkview | 20-07-253-500 |
| 20-561-01-80-000 | St. Francisville | 20-05-253-500 |
| 20-561-01-90-000 | Bus Barn | 20-09-253-500 |
| 20-562-00-01-000 | Building and Improvement | 20-00-259 |
| 20-562-00-10-000 | Arlington | 20-01-259-540 |
| 20-562-00-30-000 | Brookside | 20-02-259-540 |

| | | |
|------------------|---------------------------|---------------|
| 20-562-00-50-000 | Lincoln | 20-04-259-540 |
| 20-562-00-55-000 | Central | 20-03-259-540 |
| 20-562-00-60-000 | Lawrenceville High School | 20-07-259-540 |
| 20-562-00-70-000 | Parkview | 20-06-259-540 |
| 20-562-00-80-000 | St. Francisville | 20-05-259-540 |
| 20-562-00-90-000 | Bus Barn | 20-09-259-540 |
| 20-562-02-00-000 | Replacement of Equipment | 20-00-254-542 |
| 20-562-02-05-000 | District 20 | 20-10-254-542 |
| 20-562-02-10-000 | Arlington | 20-01-254-542 |
| 20-562-02-30-000 | Brookside | 20-02-254-542 |
| 20-562-02-50-000 | Lincoln | 20-04-254-542 |
| 20-562-02-55-000 | Central | 20-03-254-542 |
| 20-562-02-60-000 | Lawrenceville High School | 20-07-254-542 |
| 20-562-02-70-000 | Parkview | 20-06-254-542 |
| 20-562-02-80-000 | St. Francisville | 20-05-254-542 |
| 20-562-02-90-000 | Bus Barn | 20-09-254-542 |
| 20-563-00-00-000 | Additional Equipment | 20-00-259-541 |
| 20-563-00-05-000 | District 20 | 20-10-259-541 |
| 20-563-00-10-000 | Arlington | 20-01-259-541 |
| 20-563-00-30-000 | Brookside | 20-02-259-541 |
| 20-563-00-50-000 | Lincoln | 20-04-259-541 |
| 20-563-00-55-000 | Central | 20-03-259-541 |
| 20-563-00-60-000 | Lawrenceville High School | 20-07-259-541 |
| 20-563-00-70-000 | Parkview | 20-06-259-541 |
| 20-563-00-80-000 | St. Francisville | 20-05-259-541 |
| 20-563-00-90-000 | Bus Barn | 20-09-259-541 |
| 20-563-03-00-000 | Additional Equipment | 20-00-254-541 |
| 20-563-03-05-000 | District 20 | 20-10-254-541 |
| 20-563-03-10-000 | Arlington | 20-01-254-541 |
| 20-563-03-30-000 | Brookside | 20-02-254-541 |
| 20-563-03-50-000 | Lincoln | 20-04-254-541 |
| 20-563-03-55-000 | Central | 20-03-254-541 |
| 20-563-03-60-000 | Lawrenceville High School | 20-07-254-541 |
| 20-563-03-70-000 | Parkview | 20-06-254-541 |
| 20-563-03-80-000 | St. Francisville | 20-05-254-541 |
| 20-563-03-90-000 | Bus Barn | 20-09-254-541 |
| 20-564-00-00-000 | Replacement of Equipment | 20-00-259-520 |
| 20-564-00-05-000 | District 20 | 20-10-259-520 |
| 20-564-00-10-000 | Arlington | 20-01-259-520 |
| 20-564-00-30-000 | Brookside | 20-02-259-520 |
| 20-564-00-50-000 | Lincoln | 20-04-259-520 |
| 20-564-00-55-000 | Central | 20-03-259-520 |
| 20-564-00-60-000 | Lawrenceville High School | 20-07-259-520 |
| 20-564-00-70-000 | Parkview | 20-06-259-520 |
| 20-564-00-80-000 | St. Francisville | 20-05-259-520 |
| 20-564-00-90-000 | Bus Barn | 20-09-259-520 |
| 20-564-04-00-000 | Replacement of Equipment | 20-00-254-542 |
| 20-564-04-05-000 | District 20 | 20-10-254-542 |
| 20-564-04-10-000 | Arlington | 20-01-254-542 |
| 20-564-04-30-000 | Brookside | 20-02-254-542 |
| 20-564-04-50-000 | Lincoln | 20-04-254-542 |

| | | |
|------------------|---------------------------|---------------|
| 20-564-04-55-000 | Central | 20-03-254-542 |
| 20-564-04-60-000 | Lawrenceville High School | 20-07-254-542 |
| 20-564-04-70-000 | Parkview | 20-06-254-542 |
| 20-564-04-80-000 | St. Francisville | 20-05-254-542 |
| 20-564-04-90-000 | Bus Barn | 20-09-254-542 |
| 20-590-00-00-000 | Provision For Contingency | 20-00-600 |

FUND 30

REVENUE

| | | |
|------------------|---------------|---------|
| 30-101-30-00-000 | Cash in Bank | 30-101 |
| 30-300-00-00-000 | Fund Balance | 30-704 |
| 30-401-11-00-000 | Current Taxes | 30-1111 |

EXPENDITURES

| | | |
|------------------|------------------|---------------|
| 30-508-82-00-000 | Bond Interest | 30-00-500-624 |
| 30-508-82-80-000 | St. Francisville | 30-05-500-624 |
| 30-508-83-00-000 | Fees | 30-00-500-640 |
| 30-508-83-80-000 | St. Francisville | 30-05-500-640 |
| 30-508-90-00-000 | Other | 30-00-500-690 |
| 30-508-90-80-000 | St. Francisville | 30-05-500-690 |
| 30-570-00-00-000 | Principal | 30-00-500-610 |
| 30-570-00-80-000 | St. Francisville | 30-05-500-610 |

FUND 40

REVENUE

| | | |
|------------------|--------------------------|--------|
| 40-101-30-00-000 | Cash in Bank | 40-101 |
| 40-102-20-00-000 | Investment Treasury Note | 40-180 |
| 40-105-90-00-000 | Due From Education Fund | 40-130 |
| 40-205-00-00-000 | Due to Building Fund | 40-130 |
| 40-300-00-00-000 | Fund Balance | 40-704 |

| | | |
|------------------|--------------------------------|---------|
| 40-401-11-00-000 | Current Taxes | 40-1111 |
| 40-401-13-00-000 | Privilege Taxes | 40-1111 |
| 40-402-21-00-000 | Regular State Aid | 40-3211 |
| 40-402-22-00-000 | State Aid Special Education | 40-3212 |
| 40-402-23-00-000 | State Aid Vocational Education | 40-3213 |
| 40-402-92-00-000 | Other State Aid | 40-3219 |
| 40-402-00-00-000 | Interest on Investments | 40-1500 |
| 40-402-10-00-000 | Interest on Investments | 40-1510 |
| 40-409-00-00-000 | Other Revenue | 40-1419 |
| 40-419-00-00-000 | Student and Community Service | 40-1415 |
| 40-419-90-00-000 | Other | 40-1419 |

EXPENDITURES

| | | |
|------------------|-------------------|------------------|
| 40-504-20-00-000 | Contract Services | 40-00-255-300-70 |
| 40-506-10-00-000 | Salaries | 40-00-255-117-70 |
| 40-506-20-00-000 | Contract Services | 40-00-255-331-70 |
| 40-506-30-00-000 | Supplies | 40-00-255-410-70 |
| 40-506-90-00-000 | Other | 40-00-255-400-70 |

| | | |
|------------------|---------------------------|------------------|
| 40-507-10-00-000 | Salaries | 40-00-255-116-71 |
| 40-507-20-00-000 | Contract Services | 40-00-255-300-71 |
| 40-507-30-00-000 | Supplies | 40-00-255-400-71 |
| 40-507-90-00-000 | Other | 40-00-255-600-71 |
| 40-508-50-00-000 | Insurance | 40-00-255-650-70 |
| 40-508-51-00-000 | Insurance Employee | 40-00-255-220-70 |
| 40-508-60-00-000 | Rental of Equipment | 40-00-255-325-70 |
| 40-508-90-00-000 | Other | 40-00-255-640-70 |
| 40-563-00-00-000 | Additional Equipment | 40-00-255-540 |
| 40-563-03-00-000 | Additional Equipment | 40-00-255-550 |
| 40-564-04-00-000 | Replacement of Equipment | 40-00-255-590 |
| 40-590-00-00-000 | Provision for Contingency | 40-00-600 |

FUND 50

REVENUE

| | | |
|------------------|---------------|---------|
| 50-101-30-00-000 | Cash in Bank | 50-101 |
| 50-300-00-00-000 | Fund Balance | 50-704 |
| 50-401-11-00-000 | Current Taxes | 50-1111 |
| 50-409-69-00-000 | AVC | 50-1990 |

EXPENDITURES

| | | |
|------------------|---------------------|---------------|
| 50-508-40-00-000 | Employee Retirement | 50-00-100-200 |
| 50-508-40-01-000 | Title I | 50-00-125-210 |
| 50-508-40-69-000 | AVC | 50-00-119-210 |
| 50-508-90-00-000 | Other | 50-00-100-210 |

FUND 70

REVENUE

| | | |
|------------------|-------------------------|--------|
| 70-101-30-00-000 | Cash in Bank | 70-101 |
| 70-105-90-00-000 | Due From Education Fund | 70-130 |
| 70-103-20-00-000 | Due From Building Fund | 70-132 |
| 70-300-00-00-000 | Fund Balance | 70-704 |

CHAPTER III
CHART OF ACCOUNTS

A chart of accounts as developed in this chapter by the writer is intended for the use of Community Unit District No. 20, but it is possible to adjust the operational unit entities to apply to other school districts.

Good financial administration requires that each transaction be identified for administrative and accounting purposes. The first identification is by "fund," which requires its own set of accounts. Each fund must be so constructed that the identity of its resources and obligations, and its revenue and expenditures, is maintained.

The number of funds maintained by Community Unit District No. 20 is six (6). The six funds were created when a tax levy was authorized by the board of education for a given purpose. The following funds are those used by this district:

- 10 - Educational Fund
- 20 - Operations, Building, and Maintenance Fund
- 30 - Bond and Interest Fund
- 40 - Transportation Fund
- 50 - Municipal Retirement Fund
- 70 - Working Cash Fund

There are three major groups of accounts in the balance sheets -- assets, liabilities, and fund balance. All transactions must be recorded in the general ledger. Upon examining the balance sheets in this chapter, the reader will discover that any type of transaction requires a description indicating the fund and the specific account to be affected.

Each fund has a revenue account and an expenditure account. In the revenue account are transactions that represent the receipt of cash without creating a liability or without canceling an asset. Revenue acts to increase the fund balance. Community Unit District No. 20 is on a cash basis; revenues are recorded only when actually received.

A school district receives revenue from three sources -- local, state and federal.

Expenditures represent the payment of cash or establishing an obligation without creating an asset or without canceling a liability.

The writer identifies the operational unit in the coding of an expenditure. These are used to designate school cost centers. This way, budgets and expenditures may be made for each school of the Unit.

Next comes the function set of numbers. Function means the action or purpose for which the expenditure was made. The activities of the district are classified into six broad areas: Instruction, Supporting Services, Community Services, Nonprogram Charges, Debt Services, and Provisions for Contingencies.

The next dimension to be used is called the "object." This is used to describe the service or commodity obtained as a result of a specific expenditure. There are eight object categories identified in the Illinois Program Accounting Manual for Local Education Agencies.

The writer also used the subject matter areas dimension to describe the related subject in the expenditures of Lawrenceville High School and Parkview Junior High School.

In establishing the Chart of Accounts, the writer used the Local Education Agency Budget Form, IOE 50-36 (2/75) in conjunction with the Illinois Program Accounting Manual for Local Education Agencies. It is

the writer's opinion that the budget form was a great value in understanding the intent and the principles to be followed in the manual.

In summary, the writer selected six of the eleven classification groups outlined in the manual. These six classification groups are referred to as dimensions, which are used to describe expenditure transactions. The writer is of the opinion that Community Unit District No. 20 needs only the six dimensions to adopt a new chart of accounts for maintaining accounting records and generating management reports. Presented below are the six dimensions used by this writer.

1. Fund
2. Operational Unit
3. Function
4. Object
5. Job Classification Activity
6. Subject Matter Area

The writer has arrived at no conclusion as to which financial system is the best for a medium-sized district. Because of experience and usage, he does feel more secure and knowledgeable about the present system as outlined in the Illinois Financial Accounting Manual for Local School Systems.

CHART OF ACCOUNTS & BUDGET FORM

EDUCATION FUND - 10

ESTIMATED REVENUE

Account
Number

| | | | |
|---------|---|--|-------|
| 10-1000 | <u>REVENUE FROM LOCAL SOURCES</u> | | |
| 10-1100 | <u>AD VALOREM TAXES LEVIED BY SCHOOL DISTRICT</u> | | |
| 10-1110 | <u>GENERAL LEVIES</u> | | |
| 10-1111 | Current Taxes | | _____ |
| 10-1112 | Back Taxes | | _____ |
| 10-1119 | Advance Taxes | | _____ |
| | TOTAL GENERAL LEVIES | | _____ |
| 10-1150 | <u>JUNIOR COLLEGE TUITION LEVIES</u> | | |
| 10-1151 | Current Taxes | | _____ |
| 10-1152 | Back Taxes | | _____ |
| 10-1159 | Advance Taxes | | _____ |
| | TOTAL JUNIOR COLLEGE TUITION LEVIES | | _____ |
| | TOTAL AD VALOREM TAXES LEVIED BY SCHOOL DISTRICT | | _____ |
| 10-1300 | <u>TUITION</u> | | |
| 10-1310 | Regular Tuition | | _____ |
| 10-1312 | Tuition from Other Districts | | _____ |
| 10-1320 | Summer School | | _____ |
| 10-1342 | Other Districts Special Educ. | | _____ |
| 10-1350 | Adult/Cont. Education | | _____ |
| | TOTAL TUITION | | _____ |
| 10-1500 | <u>EARNINGS ON INVESTMENTS</u> | | |
| 10-1510 | Interest on Investments | | _____ |
| 10-1600 | <u>FOOD SERVICES</u> | | |
| 10-1610 | Sales to Pupils | | |
| 10-1612 | Brookside | | _____ |
| 10-1615 | St. Francisville | | _____ |
| 10-1616 | Parkview | | _____ |
| 10-1617 | Lawrenceville HS | | _____ |
| | Total Sales to Pupils | | _____ |
| 10-1620 | Sales to Adults | | |
| 10-1622 | Brookside | | _____ |

| | | | |
|------------|----------------------------|-------|-------|
| 10-1625 | St. Francisville | _____ | |
| 10-1626 | Parkview | _____ | |
| 10-1627 | Lawrenceville HS | _____ | |
| | Total Sales to Adults | | _____ |
| 10-1690 | Other Food Service Revenue | | |
| 10-1692 | Brookside | _____ | |
| 10-1695 | St. Francisville | _____ | |
| 10-1696 | Parkview | _____ | |
| 10-1697 | Lawrenceville HS | _____ | |
| | Total Other Revenue | | _____ |
| | TOTAL FOOD SERVICE | | _____ |
| 10-1700 | <u>PUPIL ACTIVITIES</u> | | |
| 10-1710 | Admissions | | |
| 10-1711 | Athletics | | |
| 10-1711.01 | Basketball | | |
| 10-1715.01 | St. Fran (B) | _____ | |
| 10-1715.02 | St. Fran (G) | _____ | |
| 10-1716.01 | Parkview (B) | _____ | |
| 10-1716.02 | Parkview (G) | _____ | |
| 10-1717.01 | LHS (B) | _____ | |
| 10-1717.02 | LHS (G) | _____ | |
| | Total Basketball | | _____ |
| 10-1711.03 | Football | | |
| 10-1717.03 | Lawrenceville HS | _____ | |
| 10-1711.06 | Wrestling | | |
| 10-1717.06 | Lawrenceville HS | _____ | |
| | Total Athletic Admissions | | _____ |
| 10-1790 | Other Pupil Activities | | |
| 10-1791 | Arlington | _____ | |
| 10-1792 | Brookside | _____ | |
| 10-1793 | Central | _____ | |
| 10-1794 | Lincoln | _____ | |
| 10-1795 | St. Francisville | _____ | |
| 10-1796 | Parkview | _____ | |
| 10-1797 | Lawrenceville HS | _____ | |
| | Total Other | | _____ |
| | TOTAL PUPIL ACTIVITIES | | _____ |
| 10-1800 | <u>TEXTBOOKS</u> | | |
| 10-1810 | Textbook Rentals | | |
| 10-1811 | Regular | _____ | |

| | | | |
|---------|--|-------|-------|
| 10-1819 | Other Textbook Rentals | _____ | |
| | Total Textbook Rentals | | _____ |
| 10-1820 | Textbook Sales | | |
| 10-1821 | Regular | | |
| 10-1829 | Other Textbook Sales | _____ | |
| | Total Sales | | _____ |
| | TOTAL TEXTBOOKS | | _____ |
| 10-1900 | <u>OTHER REVENUE FROM LOCAL SOURCES</u> | | |
| 10-1910 | Rentals | | |
| 10-1931 | Sale of Equipment | _____ | |
| 10-1940 | Services Provided Other Districts | _____ | |
| 10-1990 | Other | _____ | |
| | TOTAL OTHER REVENUE | | _____ |
| | TOTAL OTHER REVENUE FROM LOCAL SOURCES | | _____ |
| 10-3000 | <u>REVENUE FROM STATE SOURCES</u> | | |
| 10-3100 | <u>GRANTS-IN-AID</u> | | |
| 10-3110 | General State Aid | | _____ |
| 10-3200 | <u>RESTRICTED GRANTS-IN-AID</u> | | |
| 10-3220 | Instructional Program Aid | | |
| 10-3221 | Driver's Education | _____ | |
| 10-3222 | Special Education | _____ | |
| 10-3223 | Summer School | _____ | |
| 10-3225 | Vocational Educ. (Reg) | _____ | |
| 10-3227 | Gifted Educ. | _____ | |
| 10-3228 | Adult Educ. General | _____ | |
| 10-3229 | Adult Educ. Basic 10-22.20 | _____ | |
| | Total Instructional Program Aid | | _____ |
| 10-3250 | School Lunch | | |
| 10-3251 | Lunch-Free | _____ | |
| | Total School Lunch | | _____ |
| | TOTAL RESTRICTED GRANTS-IN-AID | | _____ |
| | TOTAL REVENUE FROM STATE SOURCES | | _____ |
| 10-4000 | <u>REVENUE FROM FEDERAL SOURCES</u> | | |
| 10-4400 | <u>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVERNMENT THROUGH THE STATE</u> | | |
| 10-4410 | P/L 91-230 - Title III Adult Ed | | _____ |
| 10-4430 | NDEA III | | _____ |

| | | | |
|---------|--|-------|-------|
| 10-4440 | Elementary & Secondary Education Act | | |
| 10-4441 | P/L 89-10 Title I | _____ | |
| 10-4442 | P/L 89-10 Title II | _____ | |
| | Total Elementary Secondary Act | | _____ |
| 10-4460 | School Lunch Program | | |
| 10-4461 | School Lunch Reduced & Regular | _____ | |
| 10-4462 | School Lunch Free | _____ | |
| 10-4463 | Special Milk | _____ | |
| 10-4465 | Non-Food Assistance | _____ | |
| | Total School Lunch Program | | _____ |
| | TOTAL RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVERNMENT THROUGH THE STATE | | _____ |
| | TOTAL ESTIMATED RECEIPTS/REVENUE | | ===== |

EDUCATION FUND - 10

ESTIMATED EXPENDITURES

Account
Number

| | | | |
|---------------|-------------------------------|--|-------|
| 10-00-100 | <u>INSTRUCTION</u> | | |
| 10-00-110 | <u>REGULAR PROGRAM</u> | | |
| 10-00-111 | <u>ELEMENTARY</u> | | |
| 10-00-111-100 | <u>SALARIES</u> | | |
| 10-00-111-112 | Regular Salaries | | |
| 10-01-111-112 | Arlington | | |
| 10-01-111-115 | Arlington T/A | | _____ |
| 10-02-111-112 | Brookside | | _____ |
| 10-02-111-115 | Brookside T/A | | _____ |
| 10-03-111-112 | Central | | _____ |
| 10-03-111-115 | Central T/A | | _____ |
| 10-04-111-112 | Lincoln | | _____ |
| 10-04-111-115 | Lincoln T/A | | _____ |
| 10-05-111-112 | St. Francisville | | _____ |
| 10-05-111-115 | St. Francisville T/A | | _____ |
| 10-00-111-122 | Temporary Salaries | | _____ |
| 10-00-111-125 | Temporary Salaries T/A | | _____ |
| | TOTAL SALARIES | | _____ |
| 10-00-111-200 | <u>EMPLOYEE BENEFITS</u> | | |
| 10-00-111-210 | Retirement | | |
| 10-00-111-220 | Insurance | | _____ |
| | TOTAL EMPLOYEE BENEFITS | | _____ |
| 10-00-111-300 | <u>PURCHASED SERVICES</u> | | |
| 10-00-111-320 | Property Services | | |
| 10-01-111-320 | Arlington | | |
| 10-02-111-320 | Brookside | | _____ |
| 10-03-111-320 | Central | | _____ |
| 10-04-111-320 | Lincoln | | _____ |
| 10-05-111-320 | St. Francisville | | _____ |
| | Total Property Services | | _____ |
| 10-00-111-323 | Repairs & Maintenance Service | | |
| 10-01-111-323 | Arlington | | |
| 10-02-111-323 | Brookside | | _____ |
| 10-03-111-323 | Central | | _____ |
| 10-04-111-323 | Lincoln | | _____ |

| | | | |
|---------------|---------------------------------|-------|-------|
| 10-05-111-323 | St. Francisville | _____ | |
| | Total Repairs & Maintenance | | _____ |
| 10-00-111-330 | Transportation Service | | |
| 10-01-111-330 | Arlington | | |
| 10-02-111-330 | Brookside | _____ | |
| 10-03-111-330 | Central | _____ | |
| 10-04-111-330 | Lincoln | _____ | |
| 10-05-111-330 | St. Francisville | _____ | |
| | Total Transportation Service | | _____ |
| 10-00-111-332 | Travel | | |
| 10-01-111-332 | Arlington | | |
| 10-02-111-332 | Brookside | _____ | |
| 10-03-111-332 | Central | _____ | |
| 10-04-111-332 | Lincoln | _____ | |
| 10-05-111-332 | St. Francisville | _____ | |
| | Total Travel | | _____ |
| | TOTAL PURCHASED SERVICE | | _____ |
| 10-00-111-400 | <u>SUPPLIES & MATERIALS</u> | | |
| 10-00-111-410 | Supplies | | |
| 10-01-111-410 | Arlington | | |
| 10-02-111-410 | Brookside | _____ | |
| 10-03-111-410 | Central | _____ | |
| 10-04-111-410 | Lincoln | _____ | |
| 10-05-111-410 | St. Francisville | _____ | |
| | Total Supplies | | _____ |
| 10-00-111-420 | Textbooks | | |
| 10-01-111-420 | Arlington | | |
| 10-02-111-420 | Brookside | _____ | |
| 10-03-111-420 | Central | _____ | |
| 10-04-111-420 | Lincoln | _____ | |
| 10-05-111-420 | St. Francisville | _____ | |
| | Total Textbooks | | _____ |
| | TOTAL SUPPLIES & MATERIALS | | _____ |
| 10-00-111-500 | <u>CAPITAL OUTLAY</u> | | |
| 10-00-111-541 | Additional Equipment | | |
| 10-01-111-541 | Arlington | | |
| 10-02-111-541 | Brookside | _____ | |
| 10-03-111-541 | Central | _____ | |
| 10-04-111-541 | Lincoln | _____ | |
| 10-05-111-541 | St. Francisville | _____ | |
| | Total Additional Equipment | | _____ |

| | | | |
|------------------|----------------------------------|-------|-------|
| 10-00-111-542 | Replacement Equipment | | |
| 10-01-111-542 | Arlington | | |
| 10-02-111-542 | Brookside | _____ | |
| 10-03-111-542 | Central | _____ | |
| 10-04-111-542 | Lincoln | _____ | |
| 10-05-111-542 | St. Francisville | _____ | |
| | Total Replacement Equipment | | _____ |
| | TOTAL CAPITAL OUTLAY | | _____ |
| 10-00-111-600 | <u>OTHER OBJECTS</u> | | |
| 10-01-111-690 | Arlington | | |
| 10-02-111-690 | Brookside | _____ | |
| 10-03-111-690 | Central | _____ | |
| 10-04-111-690 | Lincoln | _____ | |
| 10-05-111-690 | St. Francisville | _____ | |
| | TOTAL OTHER OBJECTS | | _____ |
| | TOTAL REGULAR ELEMENTARY PROGRAM | | _____ |
| 10-00-112 | <u>JUNIOR HIGH PROGRAM</u> | | |
| 10-00-112-100 | <u>SALARIES</u> | | |
| 10-06-112-112 | Regular | | |
| 10-06-112-122 | Temporary | _____ | |
| | TOTAL SALARIES | | _____ |
| 10-00-112-200 | <u>EMPLOYEE BENEFITS</u> | | |
| 10-06-112-220 | Insurance | _____ | |
| | TOTAL EMPLOYEE BENEFITS | | _____ |
| 10-00-112-300 | <u>PURCHASED SERVICES</u> | | |
| 10-06-112-320 | Property Service | | |
| 10-06-112-323 | Repair & Maintenance | _____ | |
| 10-06-112-330 | Transportation | _____ | |
| 10-06-112-332 | Travel | _____ | |
| | TOTAL PURCHASED SERVICES | | _____ |
| 10-00-112-400 | <u>SUPPLIES & MATERIALS</u> | | |
| 10-06-112-410 | Supplies | | |
| 10-06-112-410-02 | Art | _____ | |
| 10-06-112-410-05 | English | _____ | |
| 10-06-112-410-08 | P.E./Health | _____ | |
| 10-06-112-410-09 | Homemaking | _____ | |
| 10-06-112-410-10 | Industrial Arts | _____ | |
| 10-06-112-410-11 | Math | _____ | |
| 10-06-112-410-12 | Music | _____ | |
| 10-06-112-410-13 | Science | _____ | |
| 10-06-112-410-15 | Social Studies | _____ | |

| | | | |
|------------------|---------------------------------|-------|-------|
| 10-06-112-410-19 | Special Educ. | _____ | |
| 10-06-112-410-30 | Athletics (Boys) | _____ | |
| 10-06-112-410-31 | Athletics (Girls) | _____ | |
| 10-06-112-410-99 | Other | _____ | |
| | Total Supplies | | _____ |
| 10-06-112-420 | Textbooks | | _____ |
| | TOTAL SUPPLIES & MATERIALS | | _____ |
| 10-00-112-500 | <u>CAPITAL OUTLAY</u> | | |
| 10-06-112-541 | Additional Equipment | | _____ |
| 10-06-112-542 | Replacement Equipment | | _____ |
| | TOTAL CAPITAL OUTLAY | | _____ |
| 10-00-112-600 | <u>OTHER OBJECTS</u> | | |
| 10-06-112-690 | Other | | _____ |
| | TOTAL OTHER OBJECTS | | _____ |
| | TOTAL JUNIOR HIGH PROGRAM | | _____ |
| 10-00-113 | <u>HIGH SCHOOL PROGRAM</u> | | |
| 10-00-113-100 | <u>SALARIES</u> | | |
| 10-07-113-112 | Regular | | _____ |
| 10-07-113-122 | Temporary | | _____ |
| | TOTAL SALARIES | | _____ |
| 10-00-113-200 | <u>EMPLOYEE BENEFITS</u> | | |
| 10-07-113-220 | Insurance | | _____ |
| | TOTAL EMPLOYEE BENEFITS | | _____ |
| 10-00-113-300 | <u>PURCHASED SERVICES</u> | | |
| 10-07-113-320 | Property Services | | _____ |
| 10-07-113-323 | Repairs & Maintenance | | _____ |
| 10-07-113-330 | Transportation | | _____ |
| 10-07-113-332 | Travel | | _____ |
| | TOTAL PURCHASED SERVICES | | _____ |
| 10-00-113-400 | <u>SUPPLIES & MATERIALS</u> | | |
| 10-07-113-410 | Supplies | | |
| 10-07-113-410-01 | Agriculture | | _____ |
| 10-07-113-410-02 | Art | | _____ |
| 10-07-113-410-03 | Business | | _____ |
| 10-07-113-410-05 | English | | _____ |
| 10-07-113-410-06 | Foreign Language | | _____ |
| 10-07-113-410-08 | P.E./Health | | _____ |
| 10-07-113-410-09 | Homemaking | | _____ |

| | | | |
|------------------|---------------------------------------|-------|-------|
| 10-07-113-410-10 | Industrial Arts | _____ | |
| 10-07-113-410-11 | Math | _____ | |
| 10-07-113-410-12 | Music | _____ | |
| 10-07-113-410-13 | Science | _____ | |
| 10-07-113-410-15 | Social Studies | _____ | |
| 10-07-113-410-19 | Special Educ. | _____ | |
| 10-07-113-410-21 | Driver Educ. | _____ | |
| 10-07-113-410-30 | Athletics (Boys) | _____ | |
| 10-07-113-410-31 | Athletics (Girls) | _____ | |
| 10-07-113-410-99 | Other | _____ | |
| | Total Supplies | | _____ |
| 10-07-113-420 | Textbooks | | _____ |
| | TOTAL SUPPLIES & MATERIALS | | _____ |
| 10-00-113-500 | <u>CAPITAL OUTLAY</u> | | |
| 10-07-113-541 | Additional Equipment | | _____ |
| 10-07-113-542 | Replacement Equipment | | _____ |
| | TOTAL CAPITAL OUTLAY | | _____ |
| 10-00-113-600 | <u>OTHER OBJECTS</u> | | |
| 10-07-113-690 | Other | | _____ |
| | TOTAL OTHER OBJECTS | | _____ |
| | TOTAL HIGH SCHOOL PROGRAM | | _____ |
| 10-00-120 | <u>SPECIAL PROGRAMS</u> | | |
| 10-00-121 | <u>GIFTED & TALENTED</u> | | |
| 10-00-121-100 | Salaries | | |
| 10-00-121-112 | Regular | _____ | |
| 10-00-121-122 | Temporary | _____ | |
| | Total Salaries | | _____ |
| 10-00-121-200 | Employee Benefits | | |
| 10-00-121-220 | Insurance | _____ | |
| | Total Employee Benefits | | _____ |
| 10-00-121-300 | Purchased Services | | |
| 10-00-121-332 | Travel | _____ | |
| 10-00-121-390 | Other | _____ | |
| | Total Purchased Services | | _____ |
| 10-00-121-400 | Supplies & Materials | | |
| 10-00-121-410 | Supplies | _____ | |
| 10-00-121-420 | Textbooks | _____ | |
| | Total Supplies & Materials | | _____ |

| | | | |
|---------------|----------------------------|-------|-------|
| 10-00-121-500 | Capital Outlay | | |
| 10-00-121-541 | Additional Equipment | _____ | |
| 10-00-121-542 | Replacement Equipment | _____ | |
| | Total Capital Outlay | | _____ |
| 10-00-121-600 | Other Objects | | |
| 10-01-121-690 | Other | _____ | |
| | Total Other Objects | | _____ |
| | TOTAL GIFTED & TALENTED | | _____ |
| 10-00-122 | <u>MENTALLY RETARDED</u> | | |
| 10-00-122-100 | Salaries | | |
| 10-00-122-112 | Regular | | |
| 10-03-122-112 | Central | _____ | |
| 10-06-122-112 | Parkview | _____ | |
| 10-07-122-112 | Lawrenceville HS | _____ | |
| 10-00-122-122 | Temporary | _____ | |
| | Total Salaries | | _____ |
| 10-00-122-200 | Employee Benefits | | |
| 10-00-122-220 | Insurance | _____ | |
| | Total Employee Benefits | | _____ |
| 10-00-122-300 | Purchased Services | | |
| 10-00-122-332 | Travel | _____ | |
| 10-00-122-390 | Other | _____ | |
| | Total Purchased Services | | _____ |
| 10-00-122-400 | Supplies & Materials | | |
| 10-00-122-410 | Supplies | _____ | |
| 10-00-122-420 | Textbooks | _____ | |
| | Total Supplies & Materials | | _____ |
| 10-00-122-500 | Capital Outlay | | |
| 10-00-122-541 | Additional Equipment | _____ | |
| 10-00-122-542 | Replacement Equipment | _____ | |
| | Total Capital Outlay | | _____ |
| 10-00-122-600 | Other Objects | | |
| 10-00-122-690 | Other | _____ | |
| | Total Other Objects | | _____ |
| | TOTAL MENTALLY RETARDED | | _____ |

| | | | |
|----------------|---------------------------------------|-------|-------|
| 10-00-125 | <u>CULTURALLY DIFFERENT (TITLE I)</u> | | |
| 10-00-125-100 | Salaries | | |
| 10-00-125-112 | Regular | | |
| 10-02-125-112 | Brookside | _____ | |
| 10-04-125-112 | Lincoln | _____ | |
| 10-05-125-112 | St. Francisville | _____ | |
| 10-06-125-112 | Parkview | _____ | |
| 10-07-125-112 | Lawrenceville HS | _____ | |
| 10-00-125-122 | Temporary Salaries | _____ | |
| | Total Salaries | | _____ |
| 10-00-125-200 | Employee Benefits | | |
| 10-00-125-210 | Retirement | | |
| 10-00-125-220 | Insurance | _____ | |
| | Total Employee Benefits | | _____ |
| 10-00-125-300 | Purchased Services | | |
| 10-00-125-332 | Travel | | |
| 10-00-125-390 | Other | _____ | |
| | Total Purchased Service | | _____ |
| 10-00-125-400 | Supplies & Materials | | |
| 10-00-125-410 | Supplies | | |
| 10-00-125-420 | Textbooks | _____ | |
| | Total Supplies & Materials | | _____ |
| 10-00-125-500 | Capital Outlay | | |
| 10-00-125-541 | Additional Equipment | _____ | |
| 10-00-125-542 | Replacement Equipment | _____ | |
| | Total Capital Outlay | | _____ |
| 10-00-125-600 | Other Objects | | |
| 10-00-125-690 | Other | _____ | |
| | Total Other Objects | | _____ |
| | TOTAL CULTURALLY DIFFERENT | | _____ |
| 10-00-126 | <u>LEARNING DISABILITIES</u> | | |
| 10-00-126-100 | Salaries | | |
| 10-00-126-112 | Regular (Unit) | | |
| 10-03-126-112 | Central | _____ | |
| 10-000-126-122 | Temporary | _____ | |
| | Total Salaries | | _____ |

| | | | |
|---------------|-----------------------------|-------|-------|
| 10-00-126-200 | Employee Benefits | | |
| 10-00-126-220 | Insurance | _____ | |
| | Total Employee Benefits | | _____ |
| 10-00-126-300 | Purchased Services | | |
| 10-00-126-332 | Travel | _____ | |
| 10-00-126-390 | Other | _____ | |
| | Total Purchased Services | | _____ |
| 10-00-126-400 | Supplies & Materials | | |
| 10-00-126-410 | Supplies | _____ | |
| 10-03-126-410 | Central | _____ | |
| 10-00-126-420 | Textbooks | _____ | |
| 10-03-126-420 | Central | _____ | |
| | Total Supplies & Materials | | _____ |
| 10-00-126-500 | Capital Outlay | | |
| 10-00-126-541 | Additional Equipment | _____ | |
| 10-00-126-542 | Replacement Equipment | _____ | |
| | Total Capital Outlay | | _____ |
| 10-00-126-600 | Other Objects | | |
| 10-00-126-690 | Other | _____ | |
| | Total Other Objects | | _____ |
| | TOTAL LEARNING DISABILITIES | | _____ |
| 10-00-129 | <u>EARLY CHILDHOOD</u> | | |
| 10-00-129-100 | Salaries | | |
| 10-00-129-112 | Regular | _____ | |
| 10-00-129-122 | Temporary | _____ | |
| | Total Salaries | | _____ |
| 10-00-129-200 | Employee Benefits | | |
| 10-00-129-220 | Insurance | _____ | |
| | Total Employee Benefits | | _____ |
| 10-00-129-300 | Purchased Services | | |
| 10-00-129-332 | Travel | _____ | |
| 10-00-129-390 | Other | _____ | |
| | Total Purchased Services | | _____ |
| 10-00-129-400 | Supplies & Materials | | |
| 10-00-129-410 | Supplies | _____ | |
| 10-00-129-420 | Textbooks | _____ | |
| | Total Supplies & Materials | | _____ |

| | | | |
|---------------|--|-------|-------|
| 10-00-129-500 | Capital Outlay | | |
| 10-00-129-541 | Additional Equipment | _____ | |
| 10-00-129-542 | Replacement Equipment | _____ | |
| | Total Capital Outlay | | _____ |
| 10-00-129-600 | Other Objects | | |
| 10-00-129-690 | Other | _____ | |
| | Total Other Objects | | _____ |
| | TOTAL EARLY CHILDHOOD | | _____ |
| | TOTAL SPECIAL PROGRAMS | | _____ |
| 10-00-130 | <u>ADULT/CONTINUING EDUCATION PROGRAMS</u> | | |
| 10-00-130-100 | <u>SALARIES</u> | | |
| 10-00-131-112 | Regular (PA 10.23.20) | _____ | |
| 10-00-132-112 | Regular (91-230 Title III) | _____ | |
| 10-00-133-112 | Regular (High School) | _____ | |
| 10-00-139-112 | Regular (Tuition) | _____ | |
| | TOTAL SALARIES | | _____ |
| 10-00-130-200 | <u>EMPLOYEE BENEFITS</u> | | |
| 10-00-131-210 | Retirement (Public Aid) | _____ | |
| 10-00-132-210 | Retirement (Title III) | _____ | |
| 10-00-133-210 | Retirement (High School) | _____ | |
| 10-00-139-210 | Retirement (Tuition) | _____ | |
| | TOTAL EMPLOYEE BENEFITS | | _____ |
| 10-00-130-300 | <u>PURCHASED SERVICES</u> | | |
| 10-00-131-332 | Travel (Public Aid) | _____ | |
| 10-00-132-332 | Travel (Title III) | _____ | |
| 10-00-133-332 | Travel (High School) | _____ | |
| 10-00-139-332 | Travel (Tuition) | _____ | |
| | Total Travel | | _____ |
| 10-00-131-390 | Other (Public Aid) | _____ | |
| | Other (Title III) | _____ | |
| | Other (High School) | _____ | |
| | Other (Tuition) | _____ | |
| | Total Other | | _____ |
| | TOTAL PURCHASED SERVICES | | _____ |
| 10-00-130-400 | <u>SUPPLIES & MATERIALS</u> | | |
| 10-00-131-410 | Supplies (Public Aid) | _____ | |
| 10-00-132-410 | Supplies (Title III) | _____ | |
| 10-00-133-410 | Supplies (High School) | _____ | |

| | | | |
|---------------|---|-------|-------|
| 10-00-139-410 | Supplies (Tuition) | _____ | |
| | Total Supplies | | _____ |
| 10-00-131-420 | Textbooks (Public Aid) | _____ | |
| 10-00-132-420 | Textbooks (Title III) | _____ | |
| 10-00-133-420 | Textbooks (High School) | _____ | |
| 10-00-139-420 | Textbooks (Tuition) | _____ | |
| | Total Textbooks | | _____ |
| | TOTAL SUPPLIES & MATERIALS | | _____ |
| 10-00-130-600 | <u>OTHER OBJECTS</u> | | |
| 10-00-131-690 | Other (Public Aid) | _____ | |
| 10-00-132-690 | Other (Title III) | _____ | |
| 10-00-133-690 | Other (High School) | _____ | |
| 10-00-139-600 | Other (Tuition) | _____ | |
| | TOTAL OTHER OBJECTS | | _____ |
| | TOTAL ADULT/CONTINUING EDUCATION PROGRAMS | | _____ |
| 10-00-140 | <u>VOCATIONAL PROGRAM (AVC)</u> | | |
| 10-00-140-100 | <u>SALARIES</u> | | |
| 10-07-140-112 | Regular | _____ | |
| | TOTAL SALARIES | | _____ |
| 10-00-140-200 | <u>EMPLOYEE BENEFITS</u> | | |
| 10-07-140-220 | Insurance | _____ | |
| | TOTAL EMPLOYEE BENEFITS | | _____ |
| | TOTAL VOCATIONAL PROGRAM | | _____ |
| 10-00-150 | <u>INTERSCHOLASTIC PROGRAM</u> | | |
| 10-00-151 | <u>BASKETBALL (BOYS)</u> | | |
| 10-00-151-100 | Salaries | | |
| 10-00-151-112 | Regular | | |
| 10-05-151-112 | St. Francisville | _____ | |
| 10-06-151-112 | Parkview | _____ | |
| 10-07-151-112 | Lawrenceville HS | _____ | |
| | Total Salaries | | _____ |
| 10-00-151-300 | Purchased Services | | |
| 10-00-151-310 | Professional & Technical Service | | |
| 10-05-151-310 | St. Francisville | _____ | |
| 10-06-151-310 | Parkview | _____ | |
| 10-07-151-310 | L'ville HS | _____ | |
| | Total Professional & Tech. | | _____ |

| | | | |
|---------------|----------------------------|-------|-------|
| 10-00-151-320 | Property Service | | |
| 10-05-151-320 | St. Francisville | _____ | |
| 10-06-151-320 | Parkview | _____ | |
| 10-07-151-320 | L'ville HS | _____ | |
| | Total Property Service | | _____ |
| 10-00-151-332 | Travel | | |
| 10-05-151-332 | St. Francisville | _____ | |
| 10-06-151-332 | Parkview | _____ | |
| 10-07-151-332 | L'ville HS | _____ | |
| | Total Travel | | _____ |
| 10-00-151-390 | Other | | |
| 10-05-151-390 | St. Francisville | _____ | |
| 10-06-151-390 | Parkview | _____ | |
| 10-07-151-390 | L'ville HS | _____ | |
| | Total Other | | _____ |
| | Total Purchased Services | | _____ |
| 10-00-151-400 | Supplies & Materials | | |
| 10-00-151-410 | Supplies | | |
| 10-05-151-410 | St. Francisville | _____ | |
| 10-06-151-410 | Parkview | _____ | |
| 10-07-151-410 | L'ville HS | _____ | |
| | Total Supplies & Materials | | _____ |
| 10-00-151-500 | Capital Outlay | | |
| 10-00-151-540 | Equipment | | |
| 10-05-151-540 | St. Francisville | _____ | |
| 10-06-151-540 | Parkview | _____ | |
| 10-07-151-540 | L'ville HS | _____ | |
| | Total Capital Outlay | | _____ |
| 10-00-151-600 | Other Objects | | |
| 10-00-151-640 | Dues & Fees | | |
| 10-05-161-640 | St. Francisville | _____ | |
| 10-06-161-640 | Parkview | _____ | |
| 10-07-151-640 | L'ville HS | _____ | |
| | Total Dues & Fees | | _____ |
| 10-00-151-690 | Other | | |
| 10-05-151-690 | St. Francisville | _____ | |
| 10-06-151-690 | Parkview | _____ | |
| 10-07-151-690 | L'ville HS | _____ | |
| | Total Other | | _____ |

| | | | |
|---------------|-----------------------------------|-------|-------|
| | Total Other Objects | | _____ |
| | TOTAL BASKETBALL (BOYS) | | _____ |
| 10-00-152 | <u>BASKETBALL (GIRLS)</u> | | |
| 10-00-152-100 | Salaries | | |
| 10-00-152-112 | Regular | | |
| 10-05-152-112 | St. Francisville | | |
| 10-06-152-112 | Parkview | _____ | |
| 10-07-152-112 | L'ville HS | _____ | |
| | Total Salaries | | _____ |
| 10-00-152-300 | Purchased Services | | |
| 10-00-152-310 | Professional & Technical Services | | |
| 10-05-152-310 | St. Francisville | _____ | |
| 10-06-152-310 | Parkview | _____ | |
| 10-07-152-310 | L'ville HS | _____ | |
| | Total Prof. & Tech. Serv. | | _____ |
| 10-00-152-320 | Property Services | | |
| 10-05-152-320 | St. Francisville | _____ | |
| 10-06-152-320 | Parkview | _____ | |
| 10-07-152-320 | L'ville HS | _____ | |
| | Total Property Services | | _____ |
| 10-00-152-332 | Travel | | |
| 10-05-152-332 | St. Francisville | _____ | |
| 10-06-152-332 | Parkview | _____ | |
| 10-07-152-332 | L'ville HS | _____ | |
| | Total Travel | | _____ |
| 10-00-152-390 | Other | | |
| 10-05-152-390 | St. Francisville | _____ | |
| 10-06-152-390 | Parkview | _____ | |
| 10-07-152-390 | L'ville HS | _____ | |
| | Total Other | | _____ |
| | Total Purchased Services | | _____ |
| 10-00-152-400 | Supplies & Materials | | |
| 10-00-152-410 | Supplies | | |
| 10-05-152-410 | St. Francisville | _____ | |
| 10-06-152-410 | Parkview | _____ | |
| 10-07-152-410 | L'ville HS | _____ | |
| | Total Supplies & Materials | | _____ |

| | | | |
|---------------|----------------------------|-------|-------|
| 10-00-152-500 | Capital Outlay | | |
| 10-00-152-540 | Equipment | | |
| 10-05-152-540 | St. Francisville | _____ | |
| 10-06-152-540 | Parkview | _____ | |
| 10-07-152-540 | L'ville HS | _____ | |
| | Total Capital Outlay | | _____ |
| 10-00-152-600 | Other Objects | | |
| 10-00-152-640 | Dues & Fees | | |
| 10-05-152-640 | St. Francisville | _____ | |
| 10-06-152-640 | Parkview | _____ | |
| 10-07-152-640 | L'ville HS | _____ | |
| | Total Dues & Fees | | _____ |
| 10-00-152-690 | Other | | |
| 10-05-152-690 | St. Francisville | _____ | |
| 10-06-152-690 | Parkview | _____ | |
| 10-07-152-690 | L'ville HS | _____ | |
| | Total Other | | _____ |
| | Total Other Objects | | _____ |
| | TOTAL BASKETBALL (GIRLS) | | _____ |
| 10-00-153 | <u>FOOTBALL</u> | | |
| 10-00-153-100 | Salaries | | |
| 10-07-153-112 | Regular | _____ | |
| | Total Salaries | | _____ |
| 10-00-153-300 | Purchased Services | | |
| 10-07-153-310 | Professional & Tech. Ser. | _____ | |
| 10-07-153-320 | Property Service | _____ | |
| 10-07-153-332 | Travel | _____ | |
| 10-07-153-390 | Other | _____ | |
| | Total Purchased Services | | _____ |
| 10-00-153-400 | Supplies & Materials | | |
| 10-07-153-410 | Supplies | _____ | |
| | Total Supplies & Materials | | _____ |
| 10-00-153-500 | Capital Outlay | | |
| 10-07-153-540 | Equipment | _____ | |
| | Total Capital Outlay | | _____ |
| 10-07-153-600 | Other Objects | | |
| 10-07-153-640 | Dues & Fees | _____ | |

| | | | |
|---------------|----------------------------|-------|-------|
| 10-07-153-650 | Insurance | _____ | |
| 10-07-153-690 | Other | _____ | |
| | Total Other Objects | | _____ |
| | TOTAL FOOTBALL | | _____ |
| 10-00-154 | <u>BASEBALL</u> | | |
| 10-00-154-100 | Salaries | | |
| 10-07-154-112 | Regular | _____ | |
| | Total Salaries | | _____ |
| 10-00-154-300 | Purchased Services | | |
| 10-07-154-310 | Prof. & Tech. Services | _____ | |
| 10-07-154-320 | Property Services | _____ | |
| 10-07-154-332 | Travel | _____ | |
| 10-07-154-390 | Other | _____ | |
| | Total Purchased Services | | _____ |
| 10-00-154-400 | Supplies & Materials | | |
| 10-07-154-410 | Supplies | _____ | |
| | Total Supplies & Materials | | _____ |
| 10-00-154-500 | Capital Outlay | | |
| 10-07-154-540 | Equipment | _____ | |
| | Total Capital Outlay | | _____ |
| 10-00-154-600 | Other Objects | | |
| 10-07-154-640 | Dues & Fees | _____ | |
| 10-07-154-650 | Insurance | _____ | |
| 10-07-154-690 | Other | _____ | |
| | Total Other Objects | | _____ |
| | TOTAL BASEBALL | | _____ |
| 10-00-155 | <u>GOLF</u> | | |
| 10-00-155-100 | Salaries | | |
| 10-07-155-112 | Regular | _____ | |
| | Total Salaries | | _____ |
| 10-00-155-300 | Purchased Services | | |
| 10-07-155-310 | Prof. & Tech. Services | _____ | |
| 10-07-155-320 | Property Services | _____ | |
| 10-07-155-332 | Travel | _____ | |
| 10-07-155-390 | Other | _____ | |
| | Total Purchased Services | | _____ |

| | | | |
|---------------|-----------------------------------|-------|-------|
| 10-00-155-400 | Supplies & Materials | | |
| 10-07-155-410 | Supplies | _____ | |
| | Total Supplies & Materials | | _____ |
| 10-00-155-500 | Capital Outlay | | |
| 10-07-155-540 | Equipment | _____ | |
| | Total Capital Outlay | | _____ |
| 10-00-155-600 | Other Objects | | |
| 10-07-155-640 | Dues & Fees | _____ | |
| 10-07-155-690 | Other | _____ | |
| | Total Other Objects | | _____ |
| | TOTAL GOLF | | _____ |
| 10-00-156 | <u>TRACK</u> | | |
| 10-00-156-100 | Salaries | | |
| 10-00-156-112 | Regular | | |
| 10-05-156-112 | St. Francisville | | |
| 10-06-156-112 | Parkview | _____ | |
| 10-07-156-112 | L'ville HS | _____ | |
| | Total Salaries | | _____ |
| 10-00-156-300 | Purchased Services | | |
| 10-00-156-310 | Professional & Technical Services | | |
| 10-05-156-310 | St. Francisville | _____ | |
| 10-06-156-310 | Parkview | _____ | |
| 10-07-156-310 | L'ville HS | _____ | |
| | Total Prof. & Tech. Serv. | | _____ |
| 10-00-156-320 | Property Services | | |
| 10-05-156-320 | St. Francisville | _____ | |
| 10-06-156-320 | Parkview | _____ | |
| 10-07-156-320 | L'ville HS | _____ | |
| | Total Property Services | | _____ |
| 10-00-156-332 | Travel | | |
| 10-05-156-332 | St. Francisville | _____ | |
| 10-06-156-332 | Parkview | _____ | |
| 10-07-156-332 | L'ville HS | _____ | |
| | Total Travel | | _____ |
| 10-00-156-390 | Other | | |
| 10-05-156-390 | St. Francisville | _____ | |
| 10-06-156-390 | Parkview | _____ | |
| 10-07-156-390 | L'ville HS | _____ | |

| | | | |
|---------------|----------------------------|-------|-------|
| | Total Other | _____ | |
| | Total Purchased Services | | _____ |
| 10-00-156-400 | Supplies & Materials | | |
| 10-00-156-410 | Supplies | | |
| 10-05-156-410 | St. Francisville | _____ | |
| 10-06-156-410 | Parkview | _____ | |
| 10-07-156-410 | L'ville HS | _____ | |
| | Total Supplies & Materials | | _____ |
| 10-00-156-500 | Capital Outlay | | |
| 10-00-156-540 | Equipment | | |
| 10-05-156-540 | St. Francisville | _____ | |
| 10-06-156-540 | Parkview | _____ | |
| 10-07-156-540 | L'ville HS | _____ | |
| | Total Capital Outlay | | _____ |
| 10-00-156-600 | Other Objects | | |
| 10-00-156-640 | Dues & Fees | | |
| 10-05-156-640 | St. Francisville | _____ | |
| 10-06-156-640 | Parkview | _____ | |
| 10-07-156-640 | L'ville HS | _____ | |
| | Total Dues & Fees | | _____ |
| 10-00-156-690 | Other | | |
| 10-05-156-690 | St. Francisville | _____ | |
| 10-06-156-690 | Parkview | _____ | |
| 10-07-156-690 | L'ville HS | _____ | |
| | Total Other | | _____ |
| | Total Other Objects | | _____ |
| | TOTAL TRACK | | _____ |
| 10-00-157 | <u>WRESTLING</u> | | |
| 10-00-157-100 | Salaries | | |
| 10-07-157-112 | Regular | _____ | |
| | Total Salaries | | _____ |
| 10-00-157-300 | Purchased Services | | |
| 10-07-157-310 | Prof. & Tech. Services | _____ | |
| 10-07-157-320 | Property Services | _____ | |
| 10-07-157-332 | Travel | _____ | |
| 10-07-157-390 | Other | _____ | |
| | Total Purchased Services | | _____ |

| | | | |
|---------------|-------------------------------------|-------|-------|
| 10-00-157-400 | Supplies & Materials | | |
| 10-07-157-410 | Supplies | _____ | |
| | Total Supplies & Materials | | _____ |
| 10-00-157-500 | Capital Outlay | | |
| 10-07-157-540 | Equipment | _____ | |
| | Total Capital Outlay | | _____ |
| 10-00-157-600 | Other Objects | | |
| 10-07-157-640 | Dues & Fees | _____ | |
| 10-07-157-690 | Other | _____ | |
| | Total Other Objects | | _____ |
| | TOTAL WRESTLING | | _____ |
| | TOTAL INTERSCHOLASTIC PROGRAM | | _____ |
| 10-00-190 | <u>OTHER INSTRUCTIONAL PROGRAMS</u> | | |
| 10-00-191 | <u>SUMMER SCHOOL</u> | | |
| 10-00-191.100 | Salaries | | |
| 10-07-191.112 | Regular | _____ | |
| | Total Salaries | | _____ |
| 10-00-191-200 | Employee Benefits | | |
| 10-07-191-210 | Retirement | _____ | |
| | Total Employee Benefits | | _____ |
| 10-00-191-300 | Purchased Services | | |
| 10-07-191-319 | Other Professional Serv. | _____ | |
| 10-07-191-329 | Other Property Services | _____ | |
| 10-07-191-332 | Travel | _____ | |
| | Total Purchased Services | | _____ |
| 10-00-191-400 | Supplies & Materials | | |
| 10-07-191-410 | Supplies | _____ | |
| | Total Supplies & Materials | | _____ |
| 10-00-191-600 | Other Objects | | |
| 10-07-191-690 | Other | _____ | |
| | Total Other Objects | | _____ |
| | TOTAL SUMMER SCHOOL | | _____ |
| | TOTAL OTHER INSTRUCTIONAL PROGRAMS | | _____ |

| | | | |
|---------------|---|-------|-------|
| 10-00-200 | <u>SUPPORTING SERVICES</u> | | |
| 10-00-210 | <u>SUPPORTING SERVICES - PUPIL</u> | | |
| 10-00-211 | <u>ATTENDANCE & SOCIAL WORK SERVICE</u> | | |
| 10-00-211-100 | Salaries | | |
| 10-00-211-119 | Regular | _____ | |
| | Total Salaries | | _____ |
| 10-00-211-300 | Purchased Services | | |
| 10-00-211-390 | Other | _____ | |
| | Total Purchased Services | | _____ |
| 10-00-211-600 | Other Objects | | |
| 10-00-211-690 | Other | _____ | |
| | Total Other Objects | | _____ |
| | TOTAL ATTENDANCE & SOCIAL WORK SERVICES | | _____ |
| 10-00-212 | <u>GUIDANCE SERVICE</u> | | |
| 10-00-212-100 | Salaries | | |
| 10-07-212-112 | Regular | _____ | |
| 10-07-212-115 | Office/Clerical | _____ | |
| | Total Salaries | | _____ |
| 10-00-212-200 | Employee Benefits | | |
| 10-07-212-220 | Insurance | _____ | |
| | Total Employee Benefits | | _____ |
| 10-00-212-300 | Purchased Services | | |
| 10-07-212-316 | Data Processing Service | _____ | |
| 10-07-212-332 | Travel | _____ | |
| 10-07-212-319 | Other | _____ | |
| | Total Purchased Services | | _____ |
| 10-00-212-400 | Supplies & Materials | | |
| 10-07-212-410 | Supplies | _____ | |
| | Other Supplies & Materials | | _____ |
| 10-00-212-600 | Other Objects | | |
| 10-07-212-690 | Other | _____ | |
| | Total Other Objects | | _____ |
| | TOTAL GUIDANCE SERVICE | | _____ |

| | | | |
|---------------|-------------------------------|-------|-------|
| 10-00-213 | <u>HEALTH SERVICE</u> | | |
| 10-00-213-100 | Salaries | | |
| 10-00-213-113 | Regular | | |
| 10-00-213-115 | Office / Clerical | _____ | |
| | Total Salaries | | _____ |
| 10-00-213-200 | Employee Benefits | | |
| 10-00-213-220 | Insurance | _____ | |
| | Total Employee Benefits | | _____ |
| 10-00-213-300 | Purchased Services | | |
| 10-00-213-310 | Professional Services | _____ | |
| 10-00-213-332 | Travel | _____ | |
| | Total Purchased Service | | _____ |
| 10-00-213-400 | Supplies & Materials | | |
| 10-00-213-410 | Supplies | _____ | |
| | Total Supplies & Materials | | _____ |
| 10-00-213-600 | Other Objects | | |
| 10-00-213-690 | Other | _____ | |
| | Total Other Objects | | _____ |
| | TOTAL HEALTH SERVICES | | _____ |
| 10-00-214 | <u>PSYCHOLOGICAL SERVICES</u> | | |
| 10-00-214-100 | Salaries | | |
| 10-00-214-113 | Regular | | |
| 10-00-214-115 | Office/Clerical | _____ | |
| | Total Salaries | | _____ |
| 10-00-214-200 | Employee Benefits | | |
| 10-00-214-220 | Insurance | _____ | |
| | Total Employee Benefits | | _____ |
| 10-00-214-330 | Purchased Services | | |
| 10-00-214-332 | Travel | _____ | |
| | Total Purchased Services | | _____ |
| 10-00-214-410 | Supplies & Materials | | |
| 10-00-214-410 | Supplies | _____ | |
| | Total Supplies & Materials | | _____ |
| 10-00-214-600 | Other Objects | | |
| 10-00-214-690 | Other | _____ | |

| | | | |
|---------------|---|-------|-------|
| | Total Other Objects | | _____ |
| | TOTAL PSYCHOLOGICAL SERVICES | | _____ |
| 10-00-215 | <u>SPEECH SERVICES</u> | | |
| 10-00-215-100 | Salaries | | |
| 10-00-215-112 | Regular | _____ | |
| | Total Salaries | | _____ |
| 10-00-215-200 | Employee Benefits | | |
| 10-00-215-320 | Insurance | _____ | |
| | Total Employee Benefits | | _____ |
| 10-00-215-300 | Purchased Services | | |
| 10-00-215-332 | Travel | _____ | |
| | Total Purchased Services | | _____ |
| 10-00-215-600 | Other Objects | | |
| 10-00-215-690 | Other | _____ | |
| | Total Other Objects | | _____ |
| | TOTAL SPEECH PROGRAM | | _____ |
| | TOTAL SUPPORTING SERVICES - PUPILS | | _____ |
| 10-00-220 | <u>SUPPORT SERVICES - INSTRUCTIONAL STAFF</u> | | |
| 10-00-222 | <u>INSTRUCTIONAL MEDIA SERVICE</u> | | |
| 10-00-222-100 | Salaries | | |
| 10-01-222-112 | Arlington | _____ | |
| 10-02-222-112 | Brookside | _____ | |
| 10-04-222-112 | Lincoln | _____ | |
| 10-05-222-112 | St. Francisville | _____ | |
| 10-06-222-112 | Parkview | _____ | |
| 10-07-222-112 | Lawrenceville HS | _____ | |
| 10-07-222-115 | LHS Office/Clerical | _____ | |
| 10-00-222-112 | Temporary | _____ | |
| | Total Salaries | | _____ |
| 10-00-222-200 | Employee Benefits | | |
| 10-00-222-220 | Insurance | _____ | |
| | Total Employee Benefits | | _____ |
| 10-00-222-300 | Purchased Services | | |
| 10-00-222-310 | Prof. & Tech. Services | | |
| 10-01-222-310 | Arlington | _____ | |
| 10-02-222-310 | Brookside | _____ | |
| 10-03-222-310 | Central | _____ | |

| | | |
|---------------|------------------|-------|
| 10-04-222-310 | Lincoln | _____ |
| 10-05-222-310 | St. Francisville | _____ |
| 10-06-222-310 | Parkview | _____ |
| 10-07-222-310 | L'ville HS | _____ |

Total Prof. & Tech. Serv. _____

| | | |
|---------------|----------------------|-------|
| 10-00-222-323 | Repair & Maintenance | |
| 10-01-222-323 | Arlington | _____ |
| 10-02-222-323 | Brookside | _____ |
| 10-03-222-323 | Central | _____ |
| 10-04-222-323 | Lincoln | _____ |
| 10-05-222-323 | St. Francisville | _____ |
| 10-06-222-323 | Parkview | _____ |
| 10-07-222-323 | L'ville HS | _____ |

Total Repair & Maintenance _____

| | | |
|---------------|------------------|-------|
| 10-00-222-325 | Rental (Film) | |
| 10-01-222-325 | Arlington | _____ |
| 10-02-222-325 | Brookside | _____ |
| 10-03-222-325 | Central | _____ |
| 10-04-222-325 | Lincoln | _____ |
| 10-05-222-325 | St. Francisville | _____ |
| 10-06-222-325 | Parkview | _____ |
| 10-07-222-325 | L'ville HS | _____ |

Total Rental (Film) _____

Total Purchased Services _____

| | | |
|---------------|----------------------|-------|
| 10-00-222-400 | Supplies & Materials | |
| 10-00-222-410 | Supplies | |
| 10-01-222-410 | Arlington | _____ |
| 10-02-222-410 | Brookside | _____ |
| 10-03-222-410 | Central | _____ |
| 10-04-222-410 | Lincoln | _____ |
| 10-05-222-410 | St. Francisville | _____ |
| 10-06-222-410 | Parkview | _____ |
| 10-07-222-410 | L'ville HS | _____ |

Total Supplies _____

| | | |
|---------------|------------------|-------|
| 10-00-222-430 | Library Books | |
| 10-01-222-430 | Arlington | _____ |
| 10-02-222-430 | Brookside | _____ |
| 10-03-222-430 | Central | _____ |
| 10-04-222-430 | Lincoln | _____ |
| 10-05-222-430 | St. Francisville | _____ |
| 10-06-222-430 | Parkview | _____ |
| 10-07-222-430 | L'ville HS | _____ |

Total Library Books _____

| | | |
|---------------|------------------|-------|
| 10-00-222-440 | Periodicals | |
| 10-01-222-440 | Arlington | _____ |
| 10-02-222-440 | Brookside | _____ |
| 10-03-222-440 | Central | _____ |
| 10-04-222-440 | Lincoln | _____ |
| 10-05-222-440 | St. Francisville | _____ |
| 10-06-222-440 | Parkview | _____ |
| 10-07-222-440 | L'ville HS | _____ |

Total Periodicals _____

Total Supplies & Materials _____

| | | |
|---------------|------------------|-------|
| 10-00-222-500 | Capital Outlay | |
| 10-00-222-540 | Equipment | |
| 10-01-222-540 | Arlington | _____ |
| 10-02-222-540 | Brookside | _____ |
| 10-03-222-540 | Central | _____ |
| 10-04-222-540 | Lincoln | _____ |
| 10-05-222-540 | St. Francisville | _____ |
| 10-06-222-540 | Parkview | _____ |
| 10-07-222-540 | L'ville HS | _____ |

Total Capital Outlay _____

TOTAL INSTRUCTIONAL MEDIA SERVICE _____

| | | |
|------------------|-------------------------------------|-------|
| 10-00-222-000-40 | <u>INSTRUCTIONAL MEDIA TITLE II</u> | |
| 10-00-222-400-40 | <u>Supplies & Materials</u> | |
| 10-00-222-410-40 | Supplies | |
| 10-01-222-410-40 | Arlington | _____ |
| 10-02-222-410-40 | Brookside | _____ |
| 10-03-222-410-40 | Central | _____ |
| 10-04-222-410-40 | Lincoln | _____ |
| 10-05-222-410-40 | St. Francisville | _____ |
| 10-06-222-410-40 | Parkview | _____ |
| 10-07-222-410-40 | L'ville HS | _____ |

Total Supplies _____

| | | |
|------------------|------------------|-------|
| 10-00-222-430-40 | Library Books | |
| 10-01-222-430-40 | Arlington | _____ |
| 10-02-222-430-40 | Brookside | _____ |
| 10-03-222-430-40 | Central | _____ |
| 10-04-222-430-40 | Lincoln | _____ |
| 10-05-222-430-40 | St. Francisville | _____ |
| 10-06-222-430-40 | Parkview | _____ |
| 10-07-222-430-40 | L'ville HS | _____ |

Total Library Books _____

| | | |
|------------------|-----------|-------|
| 10-00-222-490-40 | Other | |
| 10-01-222-490-40 | Arlington | _____ |
| 10-02-222-490-40 | Brookside | _____ |

| | | | |
|------------------|---|-------|--|
| 10-03-222-490-40 | Central | _____ | |
| 10-04-222-490-40 | Lincoln | _____ | |
| 10-05-222-490-40 | St. Francisville | _____ | |
| 10-06-222-490-40 | Parkview | _____ | |
| 10-07-222-490-40 | L'ville HS | _____ | |
| | Total Other | _____ | |
| | Total Supplies & Materials | _____ | |
| | TOTAL INSTRUCTIONAL MEDIA SERVICE | _____ | |
| | TOTAL SUPPORT SERVICE - INSTRUCTIONAL STAFF | _____ | |
| 10-00-230 | <u>SUPPORT SERVICE - GENERAL ADMINISTRATION</u> | | |
| 10-00-231 | <u>BOARD OF EDUCATION</u> | | |
| 10-00-231-100 | Salaries | | |
| 10-10-231-215 | Office/Clerical | _____ | |
| | Total Salaries | _____ | |
| 10-00-231-300 | Purchased Services | | |
| 10-10-231-310 | Prof. & Tech. Services | | |
| 10-10-231-318-50 | Treasurer | _____ | |
| 10-10-231-318-51 | Secretary | _____ | |
| 10-10-231-318-52 | Legal | _____ | |
| 10-10-231-318-53 | Audit | _____ | |
| 10-10-231-318-54 | Elections | _____ | |
| 10-10-231-318-55 | Other Board Services | _____ | |
| 10-10-231-320 | Property Services | _____ | |
| 10-10-231-323 | Repair & Maintenance | _____ | |
| 10-10-231-324 | Property Insurance | _____ | |
| 10-10-231-325 | Rental | _____ | |
| 10-10-231-332 | Travel | _____ | |
| 10-10-231-340 | Communications | _____ | |
| 10-10-231-350 | Advertising | _____ | |
| 10-10-231-360 | Printing | _____ | |
| 10-10-231-390 | Other | _____ | |
| | Total Purchased Services | _____ | |
| 10-00-231-400 | Supplies & Materials | | |
| 10-10-231-410 | Supplies | _____ | |
| 10-10-231-490 | Other | _____ | |
| | Total Supplies & Materials | _____ | |
| 10-00-231-500 | Capital Outlay | | |
| 10-10-231-540 | Equipment | _____ | |
| | Total Capital Outlay | _____ | |

| | | | |
|---------------|---|-------|-------|
| 10-00-231-600 | Other Objects | | |
| 10-10-231-640 | Dues & Fees | | |
| 10-10-231-651 | Liability Insurance | _____ | |
| 10-10-231-652 | Fidelity Bonds Pr | _____ | |
| 10-10-231-654 | Workman's Comp. Ins. | _____ | |
| 10-10-231-690 | Other | _____ | |
| | Total Other Objects | | _____ |
| | TOTAL BOARD OF EDUCATION | | _____ |
| 10-00-232 | <u>EXECUTIVE ADMINISTRATION SERVICES</u> | | |
| 10-00-232-100 | Salaries | | |
| 10-10-232.111 | Regular | _____ | |
| 10-10-232-115 | Office/Clerical | _____ | |
| | Total Salaries | | _____ |
| 10-00-232-200 | Employee Benefits | | |
| 10-10-232-220 | Insurance | _____ | |
| | Total Employee Benefits | | _____ |
| 10-00-232-300 | Purchased Services | | |
| 10-10-232-325 | Rental | | |
| 10-10-232-332 | Travel | _____ | |
| 10-10-232-340 | Communications | _____ | |
| 10-10-232-350 | Advertising | _____ | |
| 10-10-232-360 | Printing | _____ | |
| 10-10-232-390 | Other | _____ | |
| | Total Purchased Services | | _____ |
| 10-00-232-400 | Supplies & Materials | | |
| 10-10-232-410 | Supplies | _____ | |
| 10-10-232-490 | Other | _____ | |
| | Total Supplies & Materials | | _____ |
| 10-00-232-500 | Capital Outlay | | |
| 10-10-232-540 | Equipment | _____ | |
| | Total Capital Outlay | | _____ |
| 10-00-232-600 | Other Objects | | |
| 10-10-232-690 | Other | _____ | |
| | Total Other Objects | | _____ |
| | TOTAL EXECUTIVE ADMINISTRATION SERVICES | | _____ |
| | TOTAL SUPPORT SERVICES - GENERAL ADMINISTRATION | | _____ |

10-00-240 SUPPORT SERVICES - SCHOOL ADMINISTRATION

10-00-241 OFFICE OF THE PRINCIPAL

| | | | |
|---------------|-------------------------|--|--|
| 10-00-241-100 | Salaries | | |
| 10-00-241-111 | Regular | | |
| 10-01-241-111 | Arlington | | |
| 10-02-241-111 | Brookside | | |
| 10-04-241-111 | Lincoln | | |
| 10-05-241-111 | St. Francisville | | |
| 10-06-241-111 | Parkview | | |
| 10-07-241-111 | L'ville HS | | |
| 10-00-241-115 | Office/Clerical | | |
| 10-01-241-115 | Arlington | | |
| 10-02-241-115 | Brookside | | |
| 10-04-241-115 | Lincoln | | |
| 10-05-241-115 | St. Francisville | | |
| 10-06-241-115 | Parkview | | |
| 10-07-241-115 | L'ville HS | | |
| 10-00-241-120 | Temporary | | |
| | Total Salaries | | |
| 10-00-241-200 | Employee Benefits | | |
| 10-00-241-220 | Insurance | | |
| | Total Employee Benefits | | |
| 10-00-241-300 | Purchased Services | | |
| 10-00-241-332 | Travel | | |
| 10-01-241-332 | Arlington | | |
| 10-02-241-332 | Brookside | | |
| 10-04-241-332 | Lincoln | | |
| 10-05-241-332 | St. Francisville | | |
| 10-06-241-332 | Parkview | | |
| 10-07-241-332 | L'ville HS | | |
| | Total Travel | | |
| 10-00-241-340 | Communication | | |
| 10-01-241-340 | Arlington | | |
| 10-02-241-340 | Brookside | | |
| 10-03-241-340 | Central | | |
| 10-04-241-340 | Lincoln | | |
| 10-05-241-340 | St. Francisville | | |
| 10-06-241-340 | Parkview | | |
| 10-07-241-340 | L'ville HS | | |
| | Total Communication | | |
| 10-00-241-390 | Other | | |
| 10-01-241-390 | Arlington | | |
| 10-02-241-390 | Brookside | | |
| 10-04-241-390 | Lincoln | | |

| | | | |
|---------------|----------------------------|-------|-------|
| 10-05-241-390 | St. Francisville | _____ | |
| 10-06-241-390 | Parkview | _____ | |
| 10-07-241-390 | L'ville HS | _____ | |
| | Total Other | | _____ |
| | Total Purchased Services | | _____ |
| 10-00-241-400 | Supplies & Materials | | |
| 10-00-241-410 | Supplies | | |
| 10-01-241-410 | Arlington | _____ | |
| 10-02-241-410 | Brookside | _____ | |
| 10-04-241-410 | Lincoln | _____ | |
| 10-05-241-410 | St. Francisville | _____ | |
| 10-06-241-410 | Parkview | _____ | |
| 10-07-241-410 | L'ville HS | _____ | |
| | Total Supplies | | _____ |
| 10-00-241-490 | Other | | |
| 10-01-241-490 | Arlington | _____ | |
| 10-02-241-490 | Brookside | _____ | |
| 10-04-241-490 | Lincoln | _____ | |
| 10-05-241-490 | St. Francisville | _____ | |
| 10-06-241-490 | Parkview | _____ | |
| 10-07-241-490 | L'ville HS | _____ | |
| | Total Other | | _____ |
| | Total Supplies & Materials | | _____ |
| 10-00-241-500 | Capital Outlay | | |
| 10-00-241-540 | Equipment | | |
| 10-01-241-540 | Arlington | _____ | |
| 10-02-241-540 | Brookside | _____ | |
| 10-03-241-540 | Central | _____ | |
| 10-04-241-540 | Lincoln | _____ | |
| 10-05-241-540 | St. Francisville | _____ | |
| 10-06-241-540 | Parkview | _____ | |
| 10-07-241-540 | L'ville HS | _____ | |
| | Total Capital Outlay | | _____ |
| 10-00-241-600 | Other Objects | | |
| 10-00-241-690 | Other | | |
| 10-01-241-690 | Arlington | _____ | |
| 10-02-241-690 | Brookside | _____ | |
| 10-03-241-690 | Central | _____ | |
| 10-04-241-690 | Lincoln | _____ | |
| 10-05-241-690 | St. Francisville | _____ | |
| 10-06-241-690 | Parkview | _____ | |
| 10-07-241-690 | L'ville HS | _____ | |

| | | | |
|---------------|--|-------|-------|
| | Total Other Objects | _____ | |
| | TOTAL OFFICE OF PRINCIPAL | | _____ |
| | TOTAL SUPPORT SERVICES - SCHOOL ADMINISTRATION | | _____ |
| 10-00-250 | <u>SUPPORT SERVICES - BUSINESS</u> | | |
| 10-00-252 | <u>FISCAL SERVICES</u> | | |
| 10-00-252-100 | Salaries | | |
| 10-10-252-115 | Office/Clerical | _____ | |
| | Total Salaries | | _____ |
| 10-00-252-200 | Employee Benefits | | |
| 10-10-252-220 | Insurance | _____ | |
| | Total Employee Benefits | | _____ |
| 10-00-252-300 | Purchased Services | | |
| 10-10-252-316 | Data Processing Services | _____ | |
| 10-10-252-332 | Travel | _____ | |
| 10-10-252-390 | Other | _____ | |
| | Total Purchased Services | | _____ |
| 10-00-252-400 | Supplies & Materials | | |
| 10-10-252-410 | Supplies | _____ | |
| 10-10-252-490 | Other | _____ | |
| | Total Supplies & Materials | | _____ |
| | TOTAL FISCAL SERVICES | | _____ |
| 10-00-254 | <u>OPERATION OF PLANT</u> | | |
| 10-00-254-100 | Salaries | | |
| 10-00-254-119 | Regular | | |
| 10-01-254-119 | Arlington | _____ | |
| 10-02-254-119 | Brookside | _____ | |
| 10-03-254-119 | Central | _____ | |
| 10-04-254-119 | Lincoln | _____ | |
| 10-05-254-119 | St. Francisville | _____ | |
| 10-06-254-119 | Parkview | _____ | |
| 10-07-254-119 | L'ville HS | _____ | |
| 10-00-254-129 | Temporary | | |
| 10-01-254-129 | Arlington | _____ | |
| 10-02-254-129 | Brookside | _____ | |
| 10-03-254-129 | Central | _____ | |
| 10-04-254-129 | Lincoln | _____ | |
| 10-05-254-129 | St. Francisville | _____ | |
| 10-06-254-129 | Parkview | _____ | |
| 10-07-254-129 | L'ville HS | _____ | |
| | Total Salaries | | _____ |

| | | | |
|---------------|--------------------------------|-------|-------|
| 10-00-254-200 | Employee Benefits | | |
| 10-00-254-220 | Insurance | _____ | |
| | Total Employee Benefits | | _____ |

| | | | |
|---------------|--------------------------------|-------|-------|
| 10-00-254-300 | Purchased Services | | |
| 10-00-254-322 | Cleaning Services | | |
| 10-01-254-322 | Arlington | _____ | |
| 10-02-254-322 | Brookside | _____ | |
| 10-03-254-322 | Central | _____ | |
| 10-04-254-322 | Lincoln | _____ | |
| 10-05-254-322 | St. Francisville | _____ | |
| 10-06-254-322 | Parkview | _____ | |
| 10-07-254-322 | L'ville HS | _____ | |
| | Total Cleaning Services | | _____ |

| | | | |
|---------------|---------------------------------------|-------|-------|
| 10-00-254-323 | Repair & Maintenance | | |
| 10-01-254-323 | Arlington | _____ | |
| 10-02-254-323 | Brookside | _____ | |
| 10-03-254-323 | Central | _____ | |
| 10-04-254-323 | Lincoln | _____ | |
| 10-05-254-323 | St. Francisville | _____ | |
| 10-06-254-323 | Parkview | _____ | |
| 10-07-254-323 | L'ville HS | _____ | |
| | Total Repair & Maintenance | | _____ |

| | | | |
|---------------------------------|--|--|-------|
| Total Purchased Services | | | _____ |
|---------------------------------|--|--|-------|

| | | | |
|---------------|---------------------------------------|-------|-------|
| 10-00-254-400 | Supplies & Materials | | |
| 10-00-254-410 | Supplies | | |
| 10-01-254-410 | Arlington | _____ | |
| 10-02-254-410 | Brookside | _____ | |
| 10-03-254-410 | Central | _____ | |
| 10-04-254-410 | Lincoln | _____ | |
| 10-05-254-410 | St. Francisville | _____ | |
| 10-06-254-410 | Parkview | _____ | |
| 10-07-254-410 | L'ville HS | _____ | |
| | Total Supplies & Materials | | _____ |

| | | | |
|---------------------------------|--|--|-------|
| TOTAL OPERATION OF PLANT | | | _____ |
|---------------------------------|--|--|-------|

| | | | |
|---------------|----------------------|-------|--|
| 10-00-256 | <u>FOOD SERVICES</u> | | |
| 10-00-256-100 | Salaries | | |
| 10-00-256-119 | Regular | | |
| 10-01-256-119 | Arlington | _____ | |
| 10-02-256-119 | Brookside | _____ | |
| 10-03-256-119 | Central | _____ | |
| 10-04-256-119 | Lincoln | _____ | |
| 10-05-256-119 | St. Francisville | _____ | |
| 10-06-256-119 | Parkview | _____ | |

| | | | |
|---------------|---------------------------------------|-------|-------|
| 10-07-256-119 | L'ville HS | _____ | |
| 10-00-256-129 | Temporary | | |
| 10-01-256-129 | Arlington | _____ | |
| 10-02-256-129 | Brookside | _____ | |
| 10-03-256-129 | Central | _____ | |
| 10-04-256-129 | Lincoln | _____ | |
| 10-05-256-129 | St. Francisville | _____ | |
| 10-06-256-129 | Parkview | _____ | |
| 10-07-256-129 | L'ville HS | _____ | |
| | Total Salaries | | _____ |
| 10-00-256-200 | Employee Benefits | | |
| 10-00-256-220 | Insurance | _____ | |
| | Total Employee Benefits | | _____ |
| 10-00-256-300 | Purchased Services | | |
| 10-00-256-322 | Cleaning Services | | |
| 10-01-256-322 | Arlington | _____ | |
| 10-02-256-322 | Brookside | _____ | |
| 10-03-256-322 | Central | _____ | |
| 10-04-256-322 | Lincoln | _____ | |
| 10-05-256-322 | St. Francisville | _____ | |
| 10-06-256-322 | Parkview | _____ | |
| 10-07-256-322 | L'ville HS | _____ | |
| | Total Cleaning Services | | _____ |
| 10-00-256-323 | Repair & Maintenance | | |
| 10-01-256-323 | Arlington | _____ | |
| 10-02-256-323 | Brookside | _____ | |
| 10-03-256-323 | Central | _____ | |
| 10-04-256-323 | Lincoln | _____ | |
| 10-05-256-323 | St. Francisville | _____ | |
| 10-06-256-323 | Parkview | _____ | |
| 10-07-256-323 | L'ville HS | _____ | |
| | Total Repair & Maintenance | | _____ |
| | Total Purchased Services | | _____ |
| 10-00-256-400 | Supplies & Materials | | |
| 10-00-256-410 | Supplies | | |
| 10-02-256-410 | Brookside | _____ | |
| 10-05-256-410 | St. Francisville | _____ | |
| 10-06-256-410 | Parkview | _____ | |
| 10-07-256-410 | L'ville HS | _____ | |
| | Total Supplies | | _____ |
| 10-00-256-419 | Food | | |
| 10-02-256-419 | Brookside | _____ | |
| 10-05-256-419 | St. Francisville | _____ | |

| | | | |
|---------------|---|-------|-------|
| 10-06-256-419 | Parkview | _____ | |
| 10-07-256-419 | L'ville HS | _____ | |
| | Total Food | | _____ |
| | Total Supplies & Materials | | _____ |
| 10-00-256-500 | Capital Outlay | | |
| 10-00-256-540 | Equipment | | |
| 10-01-256-540 | Arlington | _____ | |
| 10-02-256-540 | Brookside | _____ | |
| 10-03-256-540 | Central | _____ | |
| 10-04-256-540 | Lincoln | _____ | |
| 10-05-256-540 | St. Francisville | _____ | |
| 10-06-256-540 | Parkview | _____ | |
| 10-07-256-540 | L'ville HS | _____ | |
| | Total Capital Outlay | | _____ |
| | TOTAL FOOD SERVICES | | _____ |
| | TOTAL SUPPORT SERVICES - BUSINESS | | _____ |
| 10-00-400 | <u>NON PROGRAM CHARGES</u> | | |
| 10-00-410 | <u>PAYMENTS TO OTHER GOVERNMENT UNITS</u> | | |
| 10-00-410-800 | Tuition | | |
| 10-00-410-810 | Regular | _____ | |
| 10-00-410-820 | AVC | _____ | |
| 10-00-410-830 | Junior College | _____ | |
| 10-00-410-840 | SESE | _____ | |
| 10-00-410-850 | TMH | _____ | |
| 10-00-410-860 | Day Care | _____ | |
| 10-00-410-890 | Other Tuition | _____ | |
| | Total Tuition | | _____ |
| | TOTAL PAYMENTS TO OTHER GOVERNMENT UNITS | | _____ |
| | TOTAL NON PROGRAM CHARGES | | _____ |
| 10-00-600 | <u>PROVISION FOR CONTINGENCIES</u> | | _____ |
| | TOTAL EXPENDITURES EDUCATIONAL FUND | | ===== |

OPERATIONS, BUILDING, & MAINTENANCE - 20

ESTIMATED REVENUE

Account
Number

| | | | |
|---------|---|-------|-------|
| 20-1000 | <u>REVENUE FROM LOCAL SOURCES</u> | | |
| 20-1100 | <u>AD VALOREM TAXES LEVIED BY SCHOOL DISTRICT</u> | | |
| 20-1110 | <u>GENERAL LEVIES</u> | | |
| 20-1111 | Current Taxes | _____ | |
| 20-1112 | Back Taxes | _____ | |
| 20-1119 | Advance Taxes | _____ | |
| | TOTAL GENERAL LEVIES | | _____ |
| 20-1130 | <u>FIRE PREVENTION AND SAFETY LEVIES</u> | | |
| 20-1131 | Current Taxes | _____ | |
| 20-1132 | Back Taxes | _____ | |
| 20-1139 | Advance Taxes | _____ | |
| | TOTAL FIRE PREVENTION & SAFETY LEVIES | | _____ |
| | TOTAL AD VALOREM TAXES | | _____ |
| 20-1500 | <u>EARNINGS ON INVESTMENTS</u> | | |
| 20-1510 | Earnings on Investments | | _____ |
| 20-1900 | <u>OTHER REVENUE FROM LOCAL SOURCES</u> | | |
| 20-1910 | Rental | _____ | |
| 20-1931 | Sale of Equipment | _____ | |
| 20-1990 | Other | _____ | |
| | TOTAL OTHER REVENUE FROM LOCAL SOURCES | | _____ |
| | TOTAL REVENUE FROM LOCAL SOURCES | | _____ |
| 20-3000 | <u>REVENUE FROM STATE SOURCES</u> | | |
| 20-3100 | <u>GRANTS-IN-AID</u> | | |
| 20-3110 | General State Aid | | _____ |
| | TOTAL REVENUE FROM STATE SOURCES | | _____ |
| | TOTAL ESTIMATED REVENUE | | ===== |

OPERATIONS, BUILDING, & MAINTENANCE - 20

ESTIMATED EXPENDITURES

Account
Number

| | | | |
|---------------|---|-------|-------|
| 20-00-250 | <u>SUPPORT SERVICES - BUSINESS</u> | | |
| 20-00-253 | <u>FACILITIES ACQUISITION & CONSTRUCTION SERVICES</u> | | |
| 20-00-253-300 | <u>PURCHASED SERVICES</u> | | |
| 20-00-253-310 | Professional & Technical Services | | |
| 20-01-253-310 | Arlington | _____ | |
| 20-02-253-310 | Brookside | _____ | |
| 20-03-253-310 | Central | _____ | |
| 20-04-253-310 | Lincoln | _____ | |
| 20-05-253-310 | St. Francisville | _____ | |
| 20-06-253-310 | Parkview | _____ | |
| 20-07-253-310 | L'ville HS | _____ | |
| 20-09-253-310 | Bus Barn | _____ | |
| 20-10-253-310 | Unit Office | _____ | |
| | Total Prof. & Tech. Services | | _____ |
| 20-00-253-323 | Repair & Maintenance | | |
| 20-01-253-323 | Arlington | | |
| 20-02-253-323 | Brookside | _____ | |
| 20-03-253-323 | Central | _____ | |
| 20-04-253-323 | Lincoln | _____ | |
| 20-05-253-323 | St. Francisville | _____ | |
| 20-06-253-323 | Parkview | _____ | |
| 20-07-253-323 | L'ville HS | _____ | |
| 20-09-253-323 | Bus Barn | _____ | |
| 20-10-253-323 | Unit Office | _____ | |
| | Total Repair & Maintenance | | _____ |
| | TOTAL PURCHASED SERVICES | | _____ |
| 20-00-253-400 | <u>SUPPLIES & MATERIALS</u> | | |
| 20-00-253-410 | Supplies | | |
| 20-01-253-410 | Arlington | _____ | |
| 20-02-253-410 | Brookside | _____ | |
| 20-03-253-410 | Central | _____ | |
| 20-04-253-410 | Lincoln | _____ | |
| 20-05-253-410 | St. Francisville | _____ | |
| 20-06-253-410 | Parkview | _____ | |
| 20-07-253-410 | L'ville HS | _____ | |
| 20-09-253-410 | Bus Barn | _____ | |
| 20-10-253-410 | Unit Office | _____ | |
| | Total Supplies | | _____ |

| | | |
|---------------|------------------|-------|
| 20-00-253-490 | Other | |
| 20-01-253-490 | Arlington | |
| 20-02-253-490 | Brookside | _____ |
| 20-03-253-490 | Central | _____ |
| 20-04-253-490 | Lincoln | _____ |
| 20-05-253-490 | St. Francisville | _____ |
| 20-06-253-490 | Parkview | _____ |
| 20-07-253-490 | L'ville HS | _____ |
| 20-09-253-490 | Bus Barn | _____ |
| 20-10-253-490 | Unit Office | _____ |

Total Other _____

TOTAL SUPPLIES & MATERIALS _____

| | | |
|---------------|------------------|-------|
| 20-00-253-500 | CAPITAL OUTLAY | |
| 20-00-253-510 | Land | |
| 20-01-253-510 | Arlington | |
| 20-02-253-510 | Brookside | _____ |
| 20-03-253-510 | Central | _____ |
| 20-04-253-510 | Lincoln | _____ |
| 20-05-253-510 | St. Francisville | _____ |
| 20-06-253-510 | Parkview | _____ |
| 20-07-253-510 | L'ville HS | _____ |
| 20-09-253-510 | Bus Barn | _____ |
| 20-10-253-510 | Unit Office | _____ |

Total Land _____

| | | |
|---------------|------------------|-------|
| 20-00-253-520 | Buildings | |
| 20-01-253-520 | Arlington | |
| 20-02-253-520 | Brookside | _____ |
| 20-03-253-520 | Central | _____ |
| 20-04-253-520 | Lincoln | _____ |
| 20-05-253-520 | St. Francisville | _____ |
| 20-06-253-520 | Parkview | _____ |
| 20-07-253-520 | L'ville HS | _____ |
| 20-09-253-520 | Bus Barn | _____ |
| 20-10-253-520 | Unit Office | _____ |

Total Buildings _____

| | | |
|---------------|---------------------------------|-------|
| 20-00-253-531 | Improvement Other Than Building | |
| 20-01-253-531 | Arlington | |
| 20-02-253-531 | Brookside | _____ |
| 20-03-253-531 | Central | _____ |
| 20-04-253-531 | Lincoln | _____ |
| 20-05-253-531 | St. Francisville | _____ |
| 20-06-253-531 | Parkview | _____ |
| 20-07-253-531 | L'ville HS | _____ |
| 20-09-253-531 | Bus Barn | _____ |
| 20-10-253-531 | Unit Office | _____ |

Total Improvements Other Than Bldg _____

| | | |
|---------------|------------------|-------|
| 20-00-253-590 | Other | |
| 20-01-253-590 | Arlington | _____ |
| 20-02-253-590 | Brookside | _____ |
| 20-03-253-590 | Central | _____ |
| 20-04-253-590 | Lincoln | _____ |
| 20-05-253-590 | St. Francisville | _____ |
| 20-06-253-590 | Parkview | _____ |
| 20-07-253-590 | L'ville HS | _____ |
| 20-09-253-590 | Bus Barn | _____ |
| 20-10-253-590 | Unit Office | _____ |

Total Other _____

TOTAL CAPITAL OUTLAY _____

TOTAL FACILITIES ACQUISITION & CONSTRUCTION SERVICES _____

20-00-254 OPERATIONS & MAINTENANCE OF PLANT

| | | |
|---------------|----------------------|-------|
| 20-00-254-100 | <u>SALARIES</u> | |
| 20-07-254-116 | Regular-L'ville HS | _____ |
| 20-00-254-116 | Regular | _____ |
| 20-07-254-216 | Temporary-L'ville HS | _____ |
| 20-00-254-216 | Temporary | _____ |

TOTAL SALARIES _____

| | | |
|---------------|--------------------------|-------|
| 20-00-254-200 | <u>EMPLOYEE BENEFITS</u> | |
| 20-07-254-220 | Insurance-L'ville HS | _____ |
| 20-00-254-220 | Insurance | _____ |

TOTAL EMPLOYEE BENEFITS _____

| | | |
|------------------|---------------------------|-------|
| 20-00-254-300 | <u>PURCHASED SERVICES</u> | |
| 20-00-254-321-60 | Heat | |
| 20-01-254-321-60 | Arlington | _____ |
| 20-02-254-321-60 | Brookside | _____ |
| 20-03-254-321-60 | Central | _____ |
| 20-04-254-321-60 | Lincoln | _____ |
| 20-05-254-321-60 | St. Francisville | _____ |
| 20-06-254-321-60 | Parkview | _____ |
| 20-07-254-321-60 | L'ville HS | _____ |
| 20-09-254-321-60 | Bus Barn | _____ |

Total Heat _____

| | | |
|------------------|------------------|-------|
| 20-00-254-321-61 | Water & Sewer | |
| 20-01-254-321-61 | Arlington | _____ |
| 20-02-254-321-61 | Brookside | _____ |
| 20-03-254-321-61 | Central | _____ |
| 20-04-254-321-61 | Lincoln | _____ |
| 20-05-254-321-61 | St. Francisville | _____ |
| 20-06-254-321-61 | Parkview | _____ |

| | | |
|------------------|---------------------------------------|--|
| 20-07-254-321-61 | L'ville HS | |
| 20-09-254-321-61 | Bus Barn | |
| | Total Water & Sewer | |
| 20-00-254-321-62 | Electricity | |
| 20-01-254-321-62 | Arlington | |
| 20-02-254-321-62 | Brookside | |
| 20-03-254-321-62 | Central | |
| 20-04-254-321-62 | Lincoln | |
| 20-05-254-321-62 | St. Francisville | |
| 20-06-254-321-62 | Parkview | |
| 20-07-254-321-62 | L'ville HS | |
| 20-09-254-321-62 | Bus Barn | |
| | Total Electricity | |
| 20-00-254-322 | Cleaning Services | |
| 20-01-254-322 | Arlington | |
| 20-02-254-322 | Brookside | |
| 20-03-254-322 | Central | |
| 20-04-254-322 | Lincoln | |
| 20-05-254-322 | St. Francisville | |
| 20-06-254-322 | Parkview | |
| 20-07-254-322 | L'ville HS | |
| 20-09-254-322 | Bus Barn | |
| | Total Cleaning Services | |
| 20-00-254-323 | Repair & Maintenance | |
| 20-01-254-323 | Arlington | |
| 20-02-254-323 | Brookside | |
| 20-03-254-323 | Central | |
| 20-04-254-323 | Lincoln | |
| 20-05-254-323 | St. Francisville | |
| 20-06-254-323 | Parkview | |
| 20-07-254-323 | L'ville HS | |
| 20-09-254-323 | Bus Barn | |
| 20-10-254-323 | Unit Office | |
| | Total Repair & Maintenance | |
| 20-00-254-324 | Property Insurance | |
| 20-00-254-325 | Rental | |
| 20-01-254-325 | Arlington | |
| 20-02-254-325 | Brookside | |
| 20-03-254-325 | Central | |
| 20-04-254-325 | Lincoln | |
| 20-05-254-325 | St. Francisville | |
| 20-06-254-325 | Parkview | |
| 20-07-254-325 | L'ville HS | |
| | Total Rental | |

| | | | |
|---------------|---------------------------------|-------|-------|
| 20-00-254-339 | Other Transportation | | _____ |
| 20-00-254-340 | Communications | | |
| 20-01-254-340 | Arlington | _____ | |
| 20-02-254-340 | Brookside | _____ | |
| 20-03-254-340 | Central | _____ | |
| 20-04-254-340 | Lincoln | _____ | |
| 20-05-254-340 | St. Francisville | _____ | |
| 20-06-254-340 | Parkview | _____ | |
| 20-07-254-340 | L'ville HS | _____ | |
| 20-09-254-340 | Bus Barn | _____ | |
| 20-10-255-340 | Unit Office | _____ | |
| | Total Communications | | _____ |
| 20-00-254-390 | Other | | |
| 20-01-254-390 | Arlington | | |
| 20-02-254-390 | Brookside | _____ | |
| 20-03-254-390 | Central | _____ | |
| 20-04-254-390 | Lincoln | _____ | |
| 20-05-254-390 | St. Francisville | _____ | |
| 20-06-254-390 | Parkview | _____ | |
| 20-07-254-390 | L'ville HS | _____ | |
| 20-09-254-390 | Bus Barn | _____ | |
| 20-10-254-390 | Unit Office | _____ | |
| | Total Other | | _____ |
| | TOTAL PURCHASED SERVICES | | _____ |
| 20-00-254-400 | <u>SUPPLIES & MATERIALS</u> | | |
| 20-00-254-410 | Supplies | | |
| 20-01-254-410 | Arlington | | |
| 20-02-254-410 | Brookside | _____ | |
| 20-03-254-410 | Central | _____ | |
| 20-04-254-410 | Lincoln | _____ | |
| 20-05-254-410 | St. Francisville | _____ | |
| 20-06-254-410 | Parkview | _____ | |
| 20-07-254-410 | L'ville HS | _____ | |
| 20-09-254-410 | Bus Barn | _____ | |
| 20-10-254-410 | Unit Office | _____ | |
| | Total Supplies | | _____ |
| 20-00-254-490 | Other | | |
| 20-01-254-490 | Arlington | | |
| 20-02-254-490 | Brookside | _____ | |
| 20-03-254-490 | Central | _____ | |
| 20-04-254-490 | Lincoln | _____ | |
| 20-05-254-490 | St. Francisville | _____ | |
| 20-06-254-490 | Parkview | _____ | |
| 20-07-254-490 | L'ville HS | _____ | |
| 20-09-254-490 | Bus Barn | _____ | |

| | | | |
|---------------|--|-------|-------|
| 20-10-254-490 | Unit Office | _____ | |
| | Total Other | | _____ |
| | TOTAL SUPPLIES & MATERIALS | | _____ |
| 20-00-254-500 | <u>CAPITAL OUTLAY</u> | | |
| 20-00-254-520 | Buildings | | |
| 20-01-254-520 | Arlington | _____ | |
| 20-02-254-520 | Brookside | _____ | |
| 20-03-254-520 | Central | _____ | |
| 20-04-254-520 | Lincoln | _____ | |
| 20-05-254-520 | St. Francisville | _____ | |
| 20-06-254-520 | Parkview | _____ | |
| 20-07-254-520 | L'ville HS | _____ | |
| 20-09-254-520 | Bus Barn | _____ | |
| 20-10-254-520 | Unit Office | _____ | |
| | Total Buildings | | _____ |
| 20-00-254-530 | Improvements Other Than Building | | |
| 20-01-254-530 | Arlington | _____ | |
| 20-02-254-530 | Brookside | _____ | |
| 20-03-254-530 | Central | _____ | |
| 20-04-254-530 | Lincoln | _____ | |
| 20-05-254-530 | St. Francisville | _____ | |
| 20-06-254-530 | Parkview | _____ | |
| 20-07-254-530 | L'ville HS | _____ | |
| 20-09-254-530 | Bus Barn | _____ | |
| 20-10-254-530 | Unit Office | _____ | |
| | Total Improvements Other Than Bldg. | | _____ |
| 20-00-254-540 | Equipment | | |
| 20-01-254-540 | Arlington | _____ | |
| 20-02-254-540 | Brookside | _____ | |
| 20-03-254-540 | Central | _____ | |
| 20-04-254-540 | Lincoln | _____ | |
| 20-05-254-540 | St. Francisville | _____ | |
| 20-06-254-540 | Parkview | _____ | |
| 20-07-254-540 | L'ville HS | _____ | |
| 20-09-254-540 | Bus Barn | _____ | |
| 20-10-254-540 | Unit Office | _____ | |
| | Total Equipment | | _____ |
| | TOTAL CAPITAL OUTLAY | | _____ |
| | TOTAL OPERATIONS & MAINTENANCE OF PLANT | | _____ |
| 20-00-259 | <u>LIFE SAFETY</u> | | |
| 20-00-259-300 | <u>PURCHASED SERVICES</u> | | |
| 20-00-259-323 | Repairs & Maintenance | | _____ |

| | | | |
|---------------|--|-------|-------|
| | TOTAL PURCHASED SERVICES | | _____ |
| 20-00-259-400 | <u>SUPPLIES & MATERIALS</u> | | |
| 20-00-259-410 | Supplies | _____ | |
| | TOTAL SUPPLIES & MATERIALS | | _____ |
| 20-00-259-500 | <u>CAPITAL OUTLAY</u> | | |
| 20-00-259-520 | Buildings | _____ | |
| 20-00-259-530 | Improvements Other Than Bldg. | _____ | |
| 20-00-259-540 | Equipment | _____ | |
| | TOTAL CAPITAL OUTLAY | | _____ |
| | TOTAL LIFE SAFETY | | _____ |
| 20-00-600 | <u>PROVISIONS FOR CONTINGENCIES</u> | | _____ |
| | TOTAL OPERATIONS, BUILDING, & MAINTENANCE FUND | | ===== |

BOND & INTEREST - 30

ESTIMATED REVENUE

Account
Number

| | | | |
|---------|---|-------|-------|
| 30-1000 | <u>REVENUE FROM LOCAL SOURCES</u> | | |
| 30-1100 | <u>AD VALOREM TAXES LEVIED BY SCHOOL DISTRICT</u> | | |
| 30-1110 | <u>GENERAL LEVIES</u> | | |
| 30-1111 | Current Taxes | _____ | |
| 30-1112 | Back Taxes | _____ | |
| 30-1113 | Advance Taxes | _____ | |
| | TOTAL GENERAL LEVIES | | _____ |
| | TOTAL AD VALOREM TAXES LEVIED BY SCHOOL DISTRICT | | _____ |
| | TOTAL REVENUE BOND & INTEREST FUND | | ===== |

ESTIMATED EXPENDITURES

| | | | |
|---------------|---|-------|-------|
| 30-00-500 | <u>DEBT SERVICES</u> | | |
| 30-00-500-600 | <u>OTHER OBJECTS</u> | | |
| 30-05-500-610 | Redemption of Principal | _____ | |
| 30-05-500-624 | Interest | _____ | |
| 30-05-500-640 | Dues & Fees | _____ | |
| | TOTAL OTHER OBJECTS | | _____ |
| | TOTAL DEBT SERVICES | | _____ |
| | TOTAL EXPENDITURES BOND & INTEREST FUND | | ===== |

TRANSPORTATION - 40

ESTIMATED REVENUE

Account
Number

| | | | |
|---------|---|-------|-------|
| 40-1000 | <u>REVENUE FROM LOCAL SOURCES</u> | | |
| 40-1100 | <u>AD VALOREM TAXES LEVIED BY SCHOOL DISTRICT</u> | | |
| 40-1110 | <u>GENERAL TAXES</u> | | |
| 40-1111 | Current Taxes | _____ | |
| 40-1112 | Back Taxes | _____ | |
| 40-1113 | Advance Taxes | _____ | |
| | TOTAL GENERAL TAXES | | _____ |
| | TOTAL AD VALOREM TAXES LEVIED BY SCHOOL DISTRICT | | _____ |
| 40-1200 | <u>REVENUE FROM GOVERNMENTAL UNITS OTHER THAN LEA'S</u> | | |
| 40-1210 | Payment in Lieu of Tax | _____ | |
| | TOTAL REVENUE FROM GOVERNMENTAL UNITS | | _____ |
| 40-1400 | <u>TRANSPORTATION FEES</u> | | |
| 40-1413 | From Private Sources | _____ | |
| 40-1415 | From Pupil Activities | _____ | |
| | TOTAL TRANSPORTATION FEES | | _____ |
| 40-1500 | <u>EARNINGS ON INVESTMENTS</u> | | _____ |
| | TOTAL REVENUE FROM LOCAL SOURCES | | _____ |
| 40-3000 | <u>REVENUE FROM STATE SOURCES</u> | | |
| 40-3110 | General State Aid | _____ | |
| | TOTAL GENERAL STATE AID | | _____ |
| 40-3200 | <u>RESTRICTED GRANTS-IN-AID</u> | | |
| 40-3210 | Transportation Aid | | |
| 40-3211 | Regular | _____ | |
| 40-3212 | Special Ed | _____ | |
| 40-3213 | Vocational Ed | _____ | |
| | Total Transportation Aid | | _____ |
| | TOTAL RESTRICTED GRANTS-IN-AID | | _____ |
| | TOTAL REVENUE FROM STATE SOURCES | | _____ |
| | TOTAL RECEIPTS/REVENUE TRANSPORTATION FUND | | ===== |

TRANSPORTATION - 40

ESTIMATED EXPENDITURES

Account
Number

40-00-250 SUPPORT SERVICES - BUSINESS

40-00-255 PUPIL TRANSPORTATION SERVICES

40-00-255-000-70 OPERATION

40-00-255-100-70 SALARIES

40-00-255-117-70 Regular Operators

TOTAL SALARIES

40-00-255-200-70 EMPLOYEE BENEFITS

40-00-255-220-70 Insurance

TOTAL EMPLOYEE BENEFITS

40-00-255-300-70 PURCHASED SERVICES

40-00-255-310-70 Prof. & Tech. Services

40-00-255-322-70 Cleaning Services

40-00-255-325-70 Rental

40-00-255-329-70 Other Property Services

40-00-255-331-70 Pupil Transportation Services

40-00-255-390-70 Other Purchased Services

TOTAL PURCHASED SERVICES

40-00-255-400-70 SUPPLIES & MATERIALS

40-00-255-410-70 Supplies

40-00-255-490-70 Other Supplies

TOTAL SUPPLIES

40-00-255-600-70 OTHER OBJECTS

40-00-255-640-70 Dues & Fees

40-00-255-650-70 Insurance

40-00-255-690-70 Other

TOTAL OTHER OBJECTS

TOTAL OPERATIONS

40-00-255-000-71 MAINTENANCE

40-00-255-100-71 SALARIES

40-00-255-116-71 Regular

| | | | |
|------------------|--|-------|-------|
| | TOTAL SALARIES | | _____ |
| 40-00-255-200-71 | <u>EMPLOYEE BENEFITS</u> | | |
| 40-00-255-220-71 | Insurance | _____ | |
| | TOTAL EMPLOYEE BENEFITS | | _____ |
| 40-00-255-300-71 | <u>PURCHASED SERVICES</u> | | |
| 40-00-255-310-71 | Prof. & Tech. Services | _____ | |
| 40-00-255-323-71 | Repair & Maintenance | _____ | |
| 40-00-255-340-71 | Communications | _____ | |
| | TOTAL PURCHASED SERVICES | | _____ |
| 40-00-255-400-71 | <u>SUPPLIES & MATERIALS</u> | | |
| 40-00-255-410-71 | Supplies | _____ | |
| 40-00-255-490-71 | Other | _____ | |
| | TOTAL SUPPLIES & MATERIALS | | _____ |
| | TOTAL MAINTENANCE | | _____ |
| 40-00-255-500 | <u>CAPITAL OUTLAY</u> | | |
| 40-00-255-540 | Equipment | _____ | |
| 40-00-255-550 | Vehicles | _____ | |
| 40-00-255-590 | Other | _____ | |
| | TOTAL CAPITAL OUTLAY | | _____ |
| 40-00-255-600 | <u>OTHER OBJECTS</u> | | |
| 40-00-255-640 | Dues & Fees | _____ | |
| | TOTAL OTHER OBJECTS | | _____ |
| 40-00-600 | PROVISIONS FOR CONTINGENCIES | | _____ |
| | TOTAL EXPENDITURES TRANSPORTATION FUND | | ===== |

MUNICIPAL RETIREMENT FUND - 50

ESTIMATED REVENUE

Account
Number

| | | | |
|---------|---|-------|-------|
| 50-1000 | <u>REVENUE FROM LOCAL SOURCES</u> | | |
| 50-1100 | <u>AD VALOREM TAXES LEVIED BY SCHOOL DISTRICT</u> | | |
| 50-1110 | <u>GENERAL TAXES</u> | | |
| 50-1111 | Current Taxes | _____ | |
| 50-1112 | Back Taxes | _____ | |
| 50-1113 | Advanced Taxes | _____ | |
| | TOTAL GENERAL TAXES | | _____ |
| | TOTAL AD VALOREM TAXES LEVIED BY SCHOOL DIST. | | _____ |
| | TOTAL REVENUE FROM LOCAL SOURCES | | _____ |
| | TOTAL RECEIPTS/REVENUE IMRF FUND | | ===== |

MUNICIPAL RETIREMENT FUND - 50

ESTIMATED EXPENDITURES

Account
Number

| | | |
|---------------|--|-------|
| 50-00-100 | <u>INSTRUCTION</u> | |
| 50-00-110 | <u>REGULAR PROGRAMS</u> | |
| 50-00-111-200 | Employee Benefits | |
| 50-00-111-212 | Municipal | _____ |
| | TOTAL REGULAR PROGRAMS | _____ |
| 50-00-130 | <u>ADULT/CONTINUING EDUCATION PROGRAMS</u> | |
| 50-00-130-200 | Employee Benefits | |
| 50-07-130-212 | Municipal | _____ |
| | TOTAL ADULT/CONTINUING EDUC. PROGRAMS | _____ |
| 50-00-140 | <u>VOCATIONAL PROGRAMS</u> | |
| 50-00-140-200 | Employee Benefits | |
| 50-07-140-212 | Municipal | _____ |
| | TOTAL VOCATIONAL PROGRAMS | _____ |
| 50-00-210 | <u>SUPPORT SERVICES - PUPILS</u> | |
| 50-00-210-200 | Employee Benefits | |
| 50-00-210-212 | Municipal | |
| 50-00-211-212 | Attendance & Social Work | _____ |
| 50-07-212-212 | Guidance | _____ |
| 50-00-213-212 | Health | _____ |
| 50-00-214-212 | Psychological | _____ |
| | TOTAL SUPPORT SERVICES - PUPILS | _____ |
| 50-00-220 | <u>SUPPORT SERVICES - INSTRUCTIONAL STAFF</u> | |
| 50-00-220-200 | Employee Benefits | |
| 50-00-222-212 | Municipal | _____ |
| | TOTAL SUPPORT SERVICES - INSTRUCTIONAL STAFF | _____ |
| 50-00-230 | <u>SUPPORT SERVICES - GENERAL ADMINISTRATION</u> | |
| 50-00-230-200 | Employee Benefits | |
| 50-10-231-212 | Board of Education | _____ |
| 50-10-232-212 | Executive Administration | _____ |
| | TOTAL SUPPORT SERVICES - GENERAL ADMN. | _____ |
| 50-00-240 | <u>SUPPORT SERVICES - SCHOOL ADMINISTRATION</u> | |
| 50-00-240-200 | Employee Benefits | |

| | | | |
|------------------|------------------------------------|-------|-------|
| 50-00-241-212 | Municipal | _____ | |
| | TOTAL SUPPORT SERVICES SCHOOL ADM. | | _____ |
| 50-00-250 | <u>SUPPORT SERVICES - BUSINESS</u> | | |
| 50-00-250-200 | Employee Benefits | | |
| 50-00-252-212 | Fiscal | _____ | |
| 50-00-254-212 | Operation of Plant | _____ | |
| 50-00-255-212-70 | Transportation-Operation | _____ | |
| 50-00-255-212-71 | Transportation-Maintenance | _____ | |
| 50-00-256-212 | Food Services | _____ | |
| | TOTAL SUPPORT SERVICES BUSINESS | | _____ |
| | TOTAL EXPENDITURES IMRF | | ===== |

WORKING CASH FUND - 70

ESTIMATED REVENUE

Account
Number

| | | | |
|---------------|---|-------|-------|
| 70-1000 | <u>REVENUE FROM LOCAL SOURCES</u> | | |
| 70-1100 | <u>AD VALOREM TAXES LEVIED BY SCHOOL DISTRICT</u> | | |
| 70-1110 | <u>GENERAL TAXES</u> | | |
| 70-1111 | Current Taxes | _____ | |
| 70-1112 | Back Taxes | _____ | |
| 70-1113 | Advanced Taxes | _____ | |
| | TOTAL GENERAL TAXES | | _____ |
| | TOTAL REVENUE FROM LOCAL FUNDS | | _____ |
| | TOTAL RECEIPTS WORKING CASH FUND | | ===== |
| 70-00-400 | <u>NON PROGRAM CHARGES</u> | | |
| 70-00-440 | Permanent Transfer from Working Cash Fund | _____ | |
| 70-00-440-700 | Transfers | _____ | |
| 70-00-450 | Permanent Transfer of Interest | _____ | |
| 70-00-450-700 | Transfers | _____ | |
| | TOTAL TRANSFER OF WORKING CASH | | ===== |

EDUCATIONAL FUND BALANCE SHEET
10

ASSETS AND OTHER DEBITS

| | | |
|--------|--|-------|
| 10-100 | <u>CURRENT ASSETS</u> | |
| 10-101 | Cash | |
| 10-102 | Petty Cash | _____ |
| 10-105 | Imprest Fund | _____ |
| 10-130 | Due from Other Funds (131-135) | _____ |
| 10-152 | Loan to Operations, Bldg & Maint. Fund | _____ |
| 10-153 | Loan to Transportation Fund | _____ |
| 10-180 | Investments | _____ |
| 10-199 | Other Current Assets | _____ |
| | TOTAL CURRENT ASSETS | _____ |

LIABILITIES, RESERVES, AND FUND BALANCE

| | | |
|--------|---|-------|
| 10-400 | <u>CURRENT LIABILITIES</u> | |
| 10-410 | Due to Other Funds (411-415) | |
| 10-432 | Loan from Operation, Bldg & Maint. Fund | _____ |
| 10-433 | Loan from Transportation Fund | _____ |
| 10-434 | Loan from Working Cash Fund | _____ |
| 10-451 | Teacher's Pension Payable | _____ |
| 10-452 | Federal Withholding Tax Payable | _____ |
| 10-453 | State Withholding Tax Payable | _____ |
| 10-455 | Annuities Payable | _____ |
| 10-456 | Employee Insurance Payable | _____ |
| 10-457 | Federal Insurance Cont. Act Payable | _____ |
| 10-459 | Other Payroll Deductions Payable | _____ |
| 10-499 | Other Current Liabilities | _____ |
| | TOTAL CURRENT LIABILITIES | _____ |
| 10-700 | <u>FUND BALANCE</u> | |
| 10-704 | Fund Balance | ===== |

OPERATIONS, BUILDING, & MAINTENANCE BALANCE SHEET
20

ASSETS AND OTHER DEBITS

| | | |
|--------|--------------------------|-----------|
| 20-100 | <u>CURRENT ASSETS</u> | |
| 20-101 | Cash | _____ |
| 20-105 | Imprest Fund | _____ |
| 20-180 | Investment | _____ |
| 20-199 | Other Current Assets | _____ |
| | TOTAL CURRENT ASSETS | _____ |

LIABILITIES, RESERVES, AND FUND BALANCE

| | | |
|--------|----------------------------------|-----------|
| 20-400 | <u>CURRENT LIABILITIES</u> | |
| 20-452 | Federal Withholding Tax Payable | _____ |
| 20-453 | State Withholding Tax Payable | _____ |
| 20-455 | Annuities Payable | _____ |
| 20-456 | Employee Insurance Payable | _____ |
| 20-457 | Federal Ins. Cont. Act Payable | _____ |
| 20-459 | Other Payroll Deductions Payable | _____ |
| 20-499 | Other Current Liabilities | _____ |
| | TOTAL CURRENT LIABILITIES | _____ |
| 20-700 | <u>FUND BALANCE</u> | |
| 20-704 | Fund Balance | ===== |

BOND & INTEREST FUND BALANCE SHEET
30

ASSETS AND OTHER DEBITS

30-100 CURRENT ASSETS
30-101 Cash

TOTAL ASSETS

LIABILITIES, RESERVES, AND FUND BALANCE

30-400 CURRENT LIABILITIES
30-499 Other Current Liabilities

TOTAL CURRENT LIABILITIES

30-500 LONG-TERM LIABILITIES
30-501 Bonds Payable
30-502 Interest Payable

TOTAL LONG-TERM LIABILITIES

TOTAL LIABILITIES

30-700 FUND BALANCE
30-704 Fund Balance

TRANSPORTATION FUND BALANCE SHEET
40

ASSETS AND OTHER DEBITS

| | | |
|--------|--------------------------|-----------|
| 40-100 | <u>CURRENT ASSETS</u> | |
| 40-101 | Cash | _____ |
| 40-130 | Due from Other Funds | _____ |
| 40-180 | Investments | _____ |
| 40-199 | Other Current Assets | _____ |
| | TOTAL CURRENT ASSETS | _____ |

LIABILITIES, RESERVES, AND FUND BALANCE

| | | |
|--------|---------------------------------|-----------|
| 40-400 | <u>CURRENT LIABILITIES</u> | |
| 40-410 | Due to Other Funds | _____ |
| 40-452 | Federal Withholding Tax Payable | _____ |
| 40-453 | State Withholding Tax Payable | _____ |
| 40-455 | Annuities Payable | _____ |
| 40-456 | Employee Insurance Payable | _____ |
| 40-457 | Federal Ins. Cont. Act Payable | _____ |
| 40-499 | Other Current Liabilities | _____ |
| | TOTAL CURRENT LIABILITIES | _____ |
| 40-700 | <u>FUND BALANCE</u> | |
| 40-704 | Fund Balance | _____ |
| | | _____ |

MUNICIPAL RETIREMENT FUND BALANCE SHEET
50

ASSETS AND OTHER DEBITS

| | | | |
|--------|-----------------------|--|--|
| 50-100 | <u>CURRENT ASSETS</u> | | |
| 50-101 | Cash | | |
| 50-199 | Other Current Assets | | |
| | TOTAL CURRENT ASSETS | | |

LIABILITIES, RESERVES, AND FUND BALANCE

| | | | |
|--------|--------------------------------|--|--|
| 50-400 | <u>CURRENT LIABILITIES</u> | | |
| 50-454 | Municipal Retirement Payable | | |
| 50-457 | Federal Ins. Cont. Act Payable | | |
| | TOTAL CURRENT LIABILITIES | | |
| 50-700 | <u>FUND BALANCE</u> | | |
| 50-704 | Fund Balance | | |

WORKING CASH FUND BALANCE SHEET
70

ASSETS AND OTHER DEBITS

| | | | |
|--------|--------------------------------------|--|-------|
| 70-100 | <u>CURRENT ASSETS</u> | | |
| 70-101 | Cash | | |
| 70-130 | Due from Other Funds (151, 152, 153) | | _____ |
| | | | _____ |
| | TOTAL CURRENT ASSETS | | _____ |

LIABILITIES, RESERVES, AND FUND BALANCE

| | | | |
|--------|----------------------------|--|-------|
| 70-400 | <u>CURRENT LIABILITIES</u> | | |
| 70-499 | Other Current Liabilities | | _____ |
| | TOTAL CURRENT LIABILITIES | | _____ |
| 70-700 | <u>FUND BALANCE</u> | | |
| 70-704 | Fund Balance | | ===== |

CHAPTER IV
RECOMMENDATIONS

Community Unit District No. 20's books are on a computer, and the writer was concerned that the new chart of accounts might not be compatible with the present equipment. The firm of Kemper, Fisher, Faust, Lawrence & Co. was contacted and shown several pages of the new chart of accounts, and asked if their equipment could perform all the functions needed to implement this program. The firm took several pages from the study for a trial run. The returned printout and information provided by the firm indicated that they could program their present equipment to incorporate the program plan.

The writer would recommend that any school district that is investigating changes in its accounting procedures should contact its accountants early in the process. This will save valuable time and effort. The accountants will be able to tell if the information needed for the annual audit can be secured from the program being established.

The writer also recommends that whoever is responsible for developing the changeover to the program plan develop a series of in-service training programs for the employees who are going to work with the accounting program of the district.

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