

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

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

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

Date of Amended Budget: 05/20/14
(MM/DD/YY)

District Name: Community High School District #155

District RCDT No: 44-063-1550-16

Budget of Community High School District #155, County of McHenry and Lake,
State of Illinois, for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014.

WHEREAS the Board of Education of Community High School District #155,
County of McHenry and Lake, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the 20th day of May, 20 14, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

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

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 20th
day of May, 20 14 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 31, whichever comes first. Budgets are submitted through the Attachment Manager to School Finance Reports. The electronic version does not require member signatures.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2013 ¹		35,713,234	7,714,408	438,251	5,681,797	1,779,800	15,884,271	4,018,031	0	0	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	61,773,270	7,604,438	3,670,740	2,777,868	2,749,420	367,620	3,730	0	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	5,957,378	109,700	0	1,307,225	0	3,500,000	0	0	0	
8	FEDERAL SOURCES	4000	2,557,519	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		70,288,167	7,714,138	3,670,740	4,085,093	2,749,420	3,867,620	3,730	0	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	14,500,000									
11	Total Receipts/Revenues		84,788,167	7,714,138	3,670,740	4,085,093	2,749,420	3,867,620	3,730	0	0	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	53,895,420				892,892					
14	SUPPORT SERVICES	2000	21,552,277	6,180,465		4,164,548	1,081,446	8,205,549		0	0	
15	COMMUNITY SERVICES	3000	2,789	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,534,121	0	0	11,000	0	0				0
17	DEBT SERVICES	5000	0	0	5,832,400	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		76,984,607	6,180,465	5,832,400	4,175,548	1,974,338	8,205,549		0	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	14,500,000	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		91,484,607	6,180,465	5,832,400	4,175,548	1,974,338	8,205,549		0	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(6,696,440)	1,533,673	(2,161,660)	(90,455)	775,082	(4,337,929)	3,730	0	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110			2,000,000							
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210			2,925,000			9,440,000				
36	Premium on Bonds Sold	7220			137,406			529,326				
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990			114,994							
46	Total Other Sources of Funds ⁸		0	0	5,177,400	0	0	9,969,326	0	0	0	

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							2,000,000			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990			3,020,000			114,994				
79	Total Other Uses of Funds ⁹		0	0	3,020,000	0	0	114,994	2,000,000	0	0	
80	Total Other Sources/Uses of Fund		0	0	2,157,400	0	0	9,854,332	(2,000,000)	0	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2014		29,016,794	9,248,081	433,991	5,591,342	2,554,882	21,400,674	2,021,761	0	0	

SUMMARY OF EXPENDITURES (by Major Object)												
	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
86	Object Name											
87	Salaries	100	49,621,976	2,393,050		640		0		0	0	52,015,666
88	Employee Benefits	200	14,526,038	590,202		104	1,974,338	0		0	0	17,090,682
89	Purchased Services	300	5,222,844	925,376	0	3,642,502		1,742,370		0	0	11,533,092
90	Supplies & Materials	400	3,447,620	1,714,666		0		0		0	0	5,162,286
91	Capital Outlay	500	63,300	320,860		527,502		6,227,714		0	0	7,139,376
92	Other Objects	600	2,083,855	0	5,832,400	0	0	0		0	0	7,916,255
93	Non-Capitalized Equipment	700	1,607,674	236,311		4,800		235,465		0	0	2,084,250
94	Termination Benefits	800	411,300	0		0						411,300
95	Total Expenditures		76,984,607	6,180,465	5,832,400	4,175,548	1,974,338	8,205,549		0	0	103,352,907

SUMMARY OF CASH TRANSACTIONS

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2013 ⁷		69,990,004	11,390,416	2,250,459	7,219,335	3,255,853	16,176,301	4,018,031		
4	Total Direct Receipts & Other Sources ⁸		70,288,167	7,714,138	8,848,140	4,085,093	2,749,420	13,836,946	3,730	0	0
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		70,288,167	7,714,138	8,848,140	4,085,093	2,749,420	13,836,946	3,730	0	0
12	Total Amount Available		140,278,171	19,104,554	11,098,599	11,304,428	6,005,273	30,013,247	4,021,761	0	0
13	Total Direct Disbursements & Other Uses ⁹		76,984,607	6,180,465	8,852,400	4,175,548	1,974,338	8,320,543	2,000,000	0	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		76,984,607	6,180,465	8,852,400	4,175,548	1,974,338	8,320,543	2,000,000	0	0
21	ENDING CASH BALANCE ON HAND June 30, 2014 ⁷		63,293,564	12,924,089	2,246,199	7,128,880	4,030,935	21,692,704	2,021,761	0	0

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	53,471,346	7,372,338	3,668,195	2,703,138	1,176,563				
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	1,477,300								
8	FICA and Medicare Only Levies	1150					1,477,300				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		54,948,646	7,372,338	3,668,195	2,703,138	2,653,863	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	1,251,955				90,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		1,251,955	0	0	0	90,000	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311	4,110								
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321	40,012								
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		44,122								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				60,340					
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					60,340					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	100,790	20,186	2,545	13,371	5,557	29,401	3,730		
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		100,790	20,186	2,545	13,371	5,557	29,401	3,730	0	0
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	413,277								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	700,282								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	22,814								
74	Other Food Service (Describe & Itemize)	1690	119,504								
75	Total Food Service		1,255,877								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	199,943								
78	Admissions - Other	1719	63,251								
79	Fees	1720	1,209,632	31,201							
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	54,905	46,489							
82	Total District/School Activity Income		1,527,731	77,690							
83	TEXTBOOK Income										
84	Rentals - Regular Textbooks	1811	233,046								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbooks		233,046								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		114,548							
96	Contributions and Donations from Private Sources	1920	1,402								
97	Impact Fees from Municipal or County Governments	1930						129,656			
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	37,570								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	90,700								
102	Proceeds from Vendors' Contracts	1980	17,915								
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993	17,314								
107	Other Local Revenues (Describe & Itemize)	1999	2,246,202	19,676		1,019		208,563			
108	Total Other Revenue from Local Sources		2,411,103	134,224	0	1,019	0	338,219	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	61,773,270	7,604,438	3,670,740	2,777,868	2,749,420	367,620	3,730	0	0

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	3,564,599					3,500,000			
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		3,564,599	0	0	0	0	3,500,000		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	511,536								
125	Special Education - Extraordinary	3105	829,305								
126	Special Education - Personnel	3110	760,645								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145	18,800								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		2,120,286	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	140,356								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		140,356	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		0				0				
145	State Free Lunch & Breakfast	3360	4,628								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	126,208								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500				53,301					
152	Transportation - Special Education	3510				1,253,924					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		1,307,225	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K	
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
163	Chicago General Education Block Grant	3766										
164	Chicago Educational Services Block Grant	3767										
165	School Safety & Educational Improvement Block Grant	3775										
166	Technology - Learning Technology Centers	3780										
167	State Charter Schools	3815										
168	Extended Learning Opportunities - Summer Bridges	3825										
169	Infrastructure Improvements - Planning/Construction	3920										
170	School Infrastructure - Maintenance Projects	3925		109,700								
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,301									
172	Total Restricted Grants-In-Aid		2,392,779	109,700	0	1,307,225	0	0	0	0	0	
173	Total Receipts/Revenues from State Sources	3000	5,957,378	109,700	0	1,307,225	0	3,500,000	0	0	0	
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES											
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.											
176	Federal Impact Aid	4001										
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009										
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0	
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT											
180	Head Start	4045										
181	Construction (Impact Aid)	4050										
182	MAGNET	4060										
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090										
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0	
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE											
186	TITLE V											
187	Title V - Innovation and Flexibility Formula	4100										
188	Title V - SEA Projects	4105										
189	Title V - Rural and Low Income Schools (REI)	4107										
190	Title V - Other (Describe & Itemize)	4199										
191	Total Title V		0	0		0	0					
192	FOOD SERVICE											
193	Breakfast Start-Up	4200										
194	National School Lunch Program	4210	300,700									
195	Special Milk Program	4215										
196	School Breakfast Program	4220										
197	Summer Food Service Admin/Program	4225										
198	Child Care Commodity/SFS 13-Adult Day Care	4226										
199	Fresh Fruit and Vegetables	4240										
200	Food Service - Other (Describe & Itemize)	4299	63,400									
201	Total Food Service		364,100				0					
202	TITLE I											
203	Title I - Low Income	4300	431,165									
204	Title I - Low Income - Neglected, Private	4305										
205	Title I - Comprehensive School Reform	4332										
206	Title I - Reading First	4334										
207	Title I - Even Start	4335										
208	Title I - Reading First SEA Funds	4337										
209	Title I - Migrant Education	4340										
210	Title I - Other (Describe & Itemize)	4399										
211	Total Title I		431,165	0		0	0					

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600									
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620	1,201,677								
221	Federal Special Education - IDEA Room & Board	4625	269,000								
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		1,470,677	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title III E Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799	97,015								
228	Total CTE - Perkins		97,015	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - XI	4880									
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Advanced Placement Fee/International Baccalaureate	4904									
262	Emergency Immigrant Assistance	4905									
263	Title III - English Language Acquisition	4909									
264	Learn & Serve America	4910									
265	McKinney Education for Homeless Children	4920									
266	Title II - Eisenhower - Professional Development Formula	4930									
267	Title II - Teacher Quality	4932	64,419								

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
268	Federal Charter Schools	4960									
269	Medicaid Matching Funds - Administrative Outreach	4991	13,949								
270	Medicaid Matching Funds - Fee-For-Service Program	4992	116,194								
271	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998									
272	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		2,557,519	0	0	0	0	0		0	0
273	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	2,557,519	0	0	0	0	0	0	0	0
274	TOTAL DIRECT RECEIPTS/REVENUES		70,288,167	7,714,138	3,670,740	4,085,093	2,749,420	3,867,620	3,730	0	0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	26,270,317	8,811,865	358,045	1,393,921	7,035	13,711	235,150	370,000	37,460,044
6	Pre-K Programs	1125									0
7	Special Education Programs (Functions 1200 - 1220)	1200	4,817,073	1,331,356	941,050	151,751		276	94,536	21,900	7,357,942
8	Special Education Programs Pre-K	1225									0
9	Remedial and Supplemental Programs K-12	1250		200							200
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400	2,827,029	745,965	1,651	23,392			67,421		3,665,458
13	Interscholastic Programs	1500	2,403,513	219,811	404,765	543,618	17,953	83,791	53,474		3,726,925
14	Summer School Programs	1600	207,013	16,863		900					224,776
15	Gifted Programs	1650									0
16	Driver's Education Programs	1700	159,276	52,385	47,950	35,464					295,075
17	Bilingual Programs	1800									0
18	Truant Alternative & Optional Programs	1900									0
19	Pre-K Programs - Private Tuition	1910									0
20	Regular K-12 Programs Private Tuition	1911						55,000			55,000
21	Special Education Programs K-12 Private Tuition	1912						1,110,000			1,110,000
22	Special Education Programs Pre-K Tuition	1913									0
23	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
25	Adult/Continuing Education Programs Private Tuition	1916									0
26	CTE Programs Private Tuition	1917									0
27	Interscholastic Programs Private Tuition	1918									0
28	Summer School Programs Private Tuition	1919									0
29	Gifted Programs Private Tuition	1920									0
30	Bilingual Programs Private Tuition	1921									0
31	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
32	Total Instruction¹⁴	1000	36,684,221	11,178,445	1,753,461	2,149,046	24,988	1,262,778	450,581	391,900	53,895,420
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	1,022,278	285,132		341					1,307,751
36	Guidance Services	2120	2,244,194	607,724	12,800	56,189		5,730	12,157		2,938,794
37	Health Services	2130	353,259	91,040	54,900	4,900					504,099
38	Psychological Services	2140	281,573	80,868	1,500	2,500					366,441
39	Speech Pathology & Audiology Services	2150	227,223	52,741		1,258					281,222
40	Other Support Services - Pupils (Describe & Itemize)	2190									0
41	Total Support Services - Pupil	2100	4,128,527	1,117,505	69,200	65,188	0	5,730	12,157	0	5,398,307
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	3,034,680	817,579	215,100	20,000		2,400			4,089,759
44	Educational Media Services	2220	584,640	170,921		119,128			1,931		876,620
45	Assessment & Testing	2230	11,400	586	116,213	248,040					376,239
46	Total Support Services - Instructional Staff	2200	3,630,720	989,086	331,313	387,168	0	2,400	1,931	0	5,342,618
47	Support Services - General Administration										
48	Board of Education Services	2310	61,457	7,758	473,038	23,731		38,700			604,684
49	Executive Administration Services	2320	349,200	84,512	30,400	16,475		12,800	2,000	13,216	508,603
50	Special Area Administration Services	2330	123,450	34,345	2,300	700		600			161,395
51	Tort Immunity Services	2360 - 2370			638,839						638,839
52	Total Support Services - General Administration	2300	534,107	126,615	1,144,577	40,906	0	52,100	2,000	13,216	1,913,521
53	Support Services - School Administration										
54	Office of the Principal Services	2410	1,444,103	345,962	91,758	149,938	2,622	26,497	38,881		2,099,761
55	Other Support Services - School Administration (Describe & Itemize)	2490	1,134,458	319,650		2,556					1,456,664
56	Total Support Services - School Administration	2400	2,578,561	665,612	91,758	152,494	2,622	26,497	38,881	0	3,556,425

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
57	Support Services - Business										
58	Direction of Business Support Services	2510									0
59	Fiscal Services	2520	503,217	120,593	116,260	21,432		5,348		6,184	773,034
60	Operation & Maintenance of Plant Services	2540		33							33
61	Pupil Transportation Services	2550									0
62	Food Services	2560	354,364	120,884	617,240	422,800	19,700	4,900	10,600		1,550,488
63	Internal Services	2570	29,839	133	1,550	20,550					52,072
64	Total Support Services - Business	2500	887,420	241,643	735,050	464,782	19,700	10,248	10,600	6,184	2,375,627
65	Support Services - Central										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620									0
68	Information Services	2630	140,726	26,731	5,445	1,235		345	3,875		178,357
69	Staff Services	2640	223,448	51,836	32,251	16,051	8,990	1,500	699		334,775
70	Data Processing Services	2660	814,246	128,565	243,636	168,750	7,000	2,500	1,086,950		2,451,647
71	Total Support Services - Central	2600	1,178,420	207,132	281,332	186,036	15,990	4,345	1,091,524	0	2,964,779
72	Other Support Services (Describe & Itemize)	2900				1,000					1,000
73	Total Support Services	2000	12,937,755	3,347,593	2,653,230	1,297,574	38,312	101,320	1,157,093	19,400	21,552,277
74	COMMUNITY SERVICES (ED)	3000			1,789	1,000					2,789
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)										
77	Payments for Regular Programs	4110									0
78	Payments for Special Education Programs	4120			701,264			202,657			903,921
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140									0
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190			113,100						113,100
83	Total Payments to Districts and Other Govt Units (In-State)	4100			814,364			202,657			1,017,021
84	Payments for Regular Programs - Tuition	4210						600			600
85	Payments for Special Education Programs - Tuition	4220						487,800			487,800
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0
87	Payments for CTE Programs - Tuition	4240									0
88	Payments for Community College Programs - Tuition	4270						28,700			28,700
89	Payments for Other Programs - Tuition	4280									0
90	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
91	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						517,100			517,100
92	Payments for Regular Programs - Transfers	4310									0
93	Payments for Special Education Programs - Transfers	4320									0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
95	Payments for CTE Programs - Transfers	4340									0
96	Payments for Community College Program - Transfers	4370									0
97	Payments for Other Programs - Transfers	4380									0
98	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
99	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
100	Payments to Other District & Govt Units (Out of State)	4400									0
101	Total Payments to Other District & Govt Units	4000			814,364			719,757			1,534,121
102	DEBT SERVICE (ED)										
103	Debt Service - Interest on Short-Term Debt										
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
109	Total Debt Service - Interest on Short-Term Debt	5100						0			0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
110	Debt Service - Interest on Long-Term Debt	5200									0
111	Total Debt Service	5000						0			0
112	PROVISION FOR CONTINGENCIES (ED)	6000						0			0
113	Total Direct Disbursements/Expenditures		49,621,976	14,526,038	5,222,844	3,447,620	63,300	2,083,855	1,607,674	411,300	76,984,607
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(6,696,440)
115											
116	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
117	SUPPORT SERVICES (O&M)										
118	Support Services - Pupil										
119	Other Support Services - Pupils (Describe & Itemize)	2190									0
120	Support Services - Business										
121	Direction of Business Support Services	2510									0
122	Facilities Acquisition & Construction Services	2530					209,185		6,000		215,185
123	Operation & Maintenance of Plant Services	2540	2,393,050	590,202	925,376	1,714,666	111,675		230,311		5,965,280
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	2,393,050	590,202	925,376	1,714,666	320,860	0	236,311	0	6,180,465
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	2,393,050	590,202	925,376	1,714,666	320,860	0	236,311	0	6,180,465
129	COMMUNITY SERVICES (O&M)	3000									0
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
131	Payments to Other Govt Units (In-State)										
132	Payments for Special Education Programs	4120									0
133	Payments for CTE Program	4140									0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
135	Total Payments to Other Govt Units (In-State)	4100			0			0			0
136	Payments to Other Govt Units (Out of State) ¹⁴	4400									0
137	Total Payments to Other District and Govt Unit	4000			0			0			0
138	DEBT SERVICE (O&M)										
139	Debt Service - Interest on Short-Term Debt										
140	Tax Anticipation Warrants	5110									0
141	Tax Anticipation Notes	5120									0
142	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
143	State Aid Anticipation Certificates	5140									0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0
146	Debt Service - Interest on Long-Term Debt	5200									0
147	Total Debt Service	5000						0			0
148	PROVISION FOR CONTINGENCIES (O&M)	6000						0			0
149	Total Direct Disbursements/Expenditures		2,393,050	590,202	925,376	1,714,666	320,860	0	236,311	0	6,180,465
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,533,673
151											
152	30 - DEBT SERVICE FUND (DS)										
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
154	DEBT SERVICE (DS)										
155	Debt Service - Interest on Short-Term Debt										
156	Tax Anticipation Warrants	5110									0
157	Tax Anticipation Notes	5120									0
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
159	State Aid Anticipation Certificates	5140									0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
161	Total Debt Service - Interest On Short-Term Debt	5100						0			0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
162	Debt Service - Interest on Long-Term Debt	5200						3,930,222			3,930,222
163	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						1,744,778			1,744,778
164	Debt Service Other (Describe & Itemize)	5400						157,400			157,400
165	Total Debt Service	5000			0			5,832,400			5,832,400
166	PROVISION FOR CONTINGENCIES (DS)	6000									0
167	Total Direct Disbursements/Expenditures				0			5,832,400			5,832,400
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,161,660)
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Support Services - Pupils										
173	Other Support Services - Pupils (Describe & Itemize)	2190									0
174	Support Services - Business										
175	Pupil Transportation Services	2550	640	104	3,631,502		527,502		4,800		4,164,548
176	Other Support Services (Describe & Itemize)	2900									0
177	Total Support Services	2000	640	104	3,631,502	0	527,502	0	4,800	0	4,164,548
178	COMMUNITY SERVICES (TR)										
179	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
180	Payments to Other Govt Units (In-State)										
181	Payments for Regular Program	4110									0
182	Payments for Special Education Programs	4120			11,000						11,000
183	Payments for Adult/Continuing Education Programs	4130									0
184	Payments for CTE Programs	4140									0
185	Payments for Community College Programs	4170									0
186	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
187	Total Payments to Other Govt Units (In-State)	4100			11,000			0			11,000
188	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
189	Total Payments to Other Districts & Govt Units	4000			11,000			0			11,000
190	DEBT SERVICE (TR)										
191	Debt Service - Interest on Short-Term Debt										
192	Tax Anticipation Warrants	5110									0
193	Tax Anticipation Notes	5120									0
194	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
195	State Aid Anticipation Certificates	5140									0
196	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
197	Total Debt Service - Interest On Short-Term Debt	5100						0			0
198	Debt Service - Interest on Long-Term Debt										
199	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
200	Debt Service - Other (Describe and Itemize)	5400									0
201	Total Debt Service	5000						0			0
202	PROVISION FOR CONTINGENCIES (TR)	6000						0			0
203	Total Direct Disbursements/Expenditures		640	104	3,642,502	0	527,502	0	4,800	0	4,175,548
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(90,455)
205											
206	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
207	INSTRUCTION (MR/SS)										
208	Regular Program	1100		476,245							476,245
209	Pre-K Programs	1125									0
210	Special Education Programs (Functions 1200-1220)	1200		292,634							292,634
211	Special Education Programs Pre-K	1225									0
212	Remedial and Supplemental Programs K-12	1250									0
213	Remedial and Supplemental Programs Pre-K	1275									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
214	Adult/Continuing Education Programs	1300									0
215	CTE Programs	1400		40,430							40,430
216	Interscholastic Programs	1500		77,857							77,857
217	Summer School Programs	1600		3,509							3,509
218	Gifted Programs	1650									0
219	Driver's Education Programs	1700		2,217							2,217
220	Bilingual Programs	1800									0
221	Truant Alternative & Optional Programs	1900									0
222	Total Instruction	1000		892,892							892,892
223	SUPPORT SERVICES (MR/SS)										
224	Support Services - Pupil										
225	Attendance & Social Work Services	2110		73,829							73,829
226	Guidance Services	2120		85,786							85,786
227	Health Services	2130		12,520							12,520
228	Psychological Services	2140		3,816							3,816
229	Speech Pathology & Audiology Services	2150		3,108							3,108
230	Other Support Services - Pupils (Describe & Itemize)	2190									0
231	Total Support Services - Pupil	2100		179,059							179,059
232	Support Services - Instructional Staff										
233	Improvement of Instruction Services	2210		61,586							61,586
234	Educational Media Services	2220		55,379							55,379
235	Assessment & Testing	2230		1,178							1,178
236	Total Support Services - Instructional Staff	2200		118,143							118,143
237	Support Services - General Administration										
238	Board of Education Services	2310		13,622							13,622
239	Executive Administration Services	2320		5,548							5,548
240	Special Area Administrative Services	2330		1,428							1,428
241	Claims Paid from Self Insurance Fund	2361									0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
243	Unemployment Insurance Payments	2363									0
244	Insurance Payments (regular or self-insurance)	2364									0
245	Risk Management and Claims Services Payments	2365									0
246	Judgment and Settlements	2366									0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
248	Reciprocal Insurance Payments	2368									0
249	Legal Service	2369									0
250	Total Support Services - General Administration	2300		20,598							20,598
251	Support Services - School Administration										
252	Office of the Principal Services	2410		85,785							85,785
253	Other Support Services - School Administration (Describe & Itemize)	2490		36,269							36,269
254	Total Support Services - School Administration	2400		122,054							122,054
255	Support Services - Business										
256	Direction of Business Support Services	2510		6,961							6,961
257	Fiscal Services	2520		58,500							58,500
258	Facilities Acquisition & Construction Services	2530									0
259	Operation & Maintenance of Plant Service	2540		273,926							273,926
260	Pupil Transportation Services	2550		9							9
261	Food Services	2560		76,225							76,225
262	Internal Services	2570		6,648							6,648
263	Total Support Services - Business	2500		422,269							422,269

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
264	Support Services - Central										
265	Direction of Central Support Services	2610									0
266	Planning, Research, Development & Evaluation Services	2620									0
267	Information Services	2630		32,246							32,246
268	Staff Services	2640		14,486							14,486
269	Data Processing Services	2660		172,591							172,591
270	Total Support Services - Central	2600		219,323							219,323
271	Other Support Services (Describe & Itemize)	2900									0
272	Total Support Services	2000		1,081,446							1,081,446
273	COMMUNITY SERVICES (MR/SS)	3000									0
274	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
275	Payments for Special Education Programs	4120									0
276	Payments for CTE Programs	4140									0
277	Total Payments to Other Districts & Govt Units	4000		0							0
278	DEBT SERVICE (MR/SS)										
279	Debt Service - Interest on Short-Term Debt										
280	Tax Anticipation Warrants	5110									0
281	Tax Anticipation Notes	5120									0
282	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
283	State Aid Anticipation Certificates	5140									0
284	Other (Describe & Itemize)	5150									0
285	Total Debt Service	5000						0			0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000						0			0
287	Total Direct Disbursements/Expenditures			1,974,338				0			1,974,338
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										775,082
289											
290	60 - CAPITAL PROJECTS (CP)										
291	SUPPORT SERVICES (CP)										
292	Support Services - Business										
293	Facilities Acquisition & Construction Services	2530			1,742,370		6,227,714		235,465		8,205,549
294	Other Support Services (Describe & Itemize)	2900									0
295	Total Support Services	2000	0	0	1,742,370	0	6,227,714	0	235,465		8,205,549
296	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
297	Payments to Other Govt Units (In-State)										
298	Payments to Other Govt Units (In-State)	4100									0
299	Payment for Special Education Programs	4120									0
300	Payment for CTE Programs	4140									0
301	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
302	Total Payments to Other Districts & Govt Units	4000			0			0			0
303	PROVISION FOR CONTINGENCIES (CP)	6000						0			0
304	Total Direct Disbursements/Expenditures		0	0	1,742,370	0	6,227,714	0	235,465		8,205,549
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,337,929)
306											
307	70 WORKING CASH FUND (WC)										
308											
309	80 - TORT FUND (TF)										
310	SUPPORT SERVICES - GENERAL ADMINISTRATION										
311	Claims Paid from Self Insurance Fund	2361									0
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
313	Unemployment Insurance Payments	2363									0
314	Insurance Payments (regular or self-insurance)	2364									0
315	Risk Management and Claims Services Payments	2365									0
316	Judgment and Settlements	2366									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
318	Reciprocal Insurance Payments	2368									0
319	Legal Service	2369									0
320	Property Insurance (Building & Grounds)	2371									0
321	Vehicle Insurance (Transportation)	2372									0
322	Total Support Services - General Administration	2000	0	0	0	0	0	0	0		0
323	DEBT SERVICE (TF)										
324	Debt Service - Interest on Short-Term Debt										
325	Tax Anticipation Warrants	5110									0
326	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
327	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
328	Total Debt Service	5000						0			0
329	PROVISION FOR CONTINGENCIES (TF)	6000									0
330	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
331	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
332											
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
334	SUPPORT SERVICES (FP&S)										
335	Support Services - Business										
336	Facilities Acquisition & Construction Services	2530									0
337	Operation & Maintenance of Plant Service	2540									0
338	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
339	Other Support Services (Describe & Itemize)	2900									0
340	Total Support Services	2000	0	0	0	0	0	0	0		0
341	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
343	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
344	DEBT SERVICE (FP&S)										
345	Debt Service - Interest on Short-Term Debt										
346	Tax Anticipation Warrants	5110									0
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
348	Total Debt Service - Interest on Short-Term Debt	5100						0			0
349	Debt Service - Interest on Long-Term Debt	5300									0
350	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)										0
351	Total Debt Service	5000						0			0
352	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
353	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

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

1. Page 6, Line 74 Educational Fund - Catering performed by food services division
2. Page 6, Line 81 Educational Fund and Operations Fund - Deposits from student activities
3. Page 6, Line 107 Educational Fund - Miscellaneous revenue and employee contributions to benefit fund
4. Page 6, Line 107 Other Funds - Other miscellaneous revenue
5. Page 8, Line 171 Educational Fund - State Library Grant
6. Page 8, Line 200 Educational Fund - Federal Food Commodities
7. Page 11, Line 55 - Office of the Vice Principal Expenses
8. Page 12, Line 82 - Security payments to other local governmental units
9. Page 15, Line 253 - Office of the Vice Principal Expenses

	A	B	C	D	E	F
1						
2	Community High School District #155		44-063-1550-16			
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	70,288,167	7,714,138	4,085,093	3,730	82,091,128
6	Direct Expenditures	76,984,607	6,180,465	4,175,548		87,340,620
7	Difference	(6,696,440)	1,533,673	(90,455)	3,730	(5,249,492)
8	Estimated Fund Balance - June 30, 2014	29,016,794	9,248,081	5,591,342	2,021,761	45,877,978
9	<p style="text-align: center;">Unbalanced budget, however, a deficit reduction plan is not required at this time.</p>					
10						
11						
12	<p>A deficit reduction plan is required if the local board of education adopts (or amends) the 2013-14 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</p>					
13	<p>Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.</p>					
14	<p>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2012-2013 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</p>					
15	<p>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</p>					

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

	A	B	C	D	E	F	G	
1	Community High School District #155 44-063-1550-16 <i>District Number</i>		DEFICIT REDUCTION PLAN					
2			ESTIMATED BUDGET					
3			FY2013-14					
4								
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		35,713,234	7,714,408	5,681,797	4,018,031	53,127,470	
8	RECEIPTS/REVENUES	Acct No.						
9	LOCAL SOURCES	1000	61,773,270	7,604,438	2,777,868	3,730	72,159,306	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0	
11	STATE SOURCES	3000	5,957,378	109,700	1,307,225	0	7,374,303	
12	FEDERAL SOURCES	4000	2,557,519	0	0	0	2,557,519	
13	Total Receipts/Revenues		70,288,167	7,714,138	4,085,093	3,730	82,091,128	
14	DISBURSEMENTS/EXPENDITURES	Funct No.						
15	INSTRUCTION	1000	53,895,420				53,895,420	
16	SUPPORT SERVICES	2000	21,552,277	6,180,465	4,164,548		31,897,290	
17	COMMUNITY SERVICES	3000	2,789	0	0		2,789	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,534,121	0	11,000		1,545,121	
19	DEBT SERVICES	5000	0	0	0		0	
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0	
21	Total Disbursements/Expenditures		76,984,607	6,180,465	4,175,548		87,340,620	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(6,696,440)	1,533,673	(90,455)	3,730	(5,249,492)	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0	
25	OTHER USES OF FUNDS (8000)		0	0	0	2,000,000	2,000,000	
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	(2,000,000)	(2,000,000)	
27	ESTIMATED ENDING FUND BALANCE		29,016,794	9,248,081	5,591,342	2,021,761	45,877,978	

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1	Community High School District #155 44-063-1550-16 <i>District Number</i>		ESTIMATED BUDGET FY2014-15				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		29,016,794	9,248,081	5,591,342	2,021,761	45,877,978
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		29,016,794	9,248,081	5,591,342	2,021,761	45,877,978

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1	Community High School District #155 44-063-1550-16 <i>District Number</i>		ESTIMATED BUDGET FY2015-16				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		29,016,794	9,248,081	5,591,342	2,021,761	45,877,978
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		29,016,794	9,248,081	5,591,342	2,021,761	45,877,978

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

	A	B	R	S	T	U	V
1	Community High School District #155 44-063-1550-16 <i>District Number</i>		ESTIMATED BUDGET				
2			FY2016-17				
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		29,016,794	9,248,081	5,591,342	2,021,761	45,877,978
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		29,016,794	9,248,081	5,591,342	2,021,761	45,877,978

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1	Community High School District #155 44-063-1550-16 <i>District Number</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> _____ (Enter as MM/DD/YY)			
2						
3						
4						
5						
6			FY2013-14	FY2014-15	FY2015-16	FY2016-17
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		53,127,470	45,877,978	45,877,978	45,877,978
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	72,159,306	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	7,374,303	0	0	0
12	FEDERAL SOURCES	4000	2,557,519	0	0	0
13	Total Receipts/Revenues		82,091,128	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	53,895,420	0	0	0
16	SUPPORT SERVICES	2000	31,897,290	0	0	0
17	COMMUNITY SERVICES	3000	2,789	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,545,121	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		87,340,620	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(5,249,492)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		2,000,000	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(2,000,000)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		45,877,978	45,877,978	45,877,978	45,877,978

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

Community High School District #155

44-063-1550-16

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

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

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- **Foundation Levels for General State Aid:**

- **Equal Assessed Valuation and Tax Rates:**

- **Employee Salaries and Benefits:**

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

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

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

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

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

[Limitation of Administrative Costs](#)

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

School District Name: Community High School District #155
RCDT Number: 44-063-1550-16

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2013			Budgeted Expenditures, Fiscal Year 2014		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	288,760		288,760	508,603		508,603
2. Special Area Administration Services	2330			0	161,395		161,395
3. Other Support Services - School Administration	2490	1,870,932		1,870,932	1,456,664		1,456,664
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570	51,601		51,601	52,072		52,072
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		2,211,293	0	2,211,293	2,178,734	0	2,178,734
9. Estimated Percent Increase (Decrease) for FY2014 (Budgeted) over FY2013 (Actual)							-1%

Reference Description

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