

2019-2020 Budget



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D155 Budget Informational Notes

- Public School Budgets are estimates of revenues and expenditures. D155's budget was prepared, as always, using conservative estimates. In general...
 - Revenues are budgeted using low estimates
 - Expenditures are budgeted using high estimates



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D155 Budget Informational Notes

- D155 strives to keep its operating funds “in the black.”
 - Revenues exceeded expenditures from 2014-2015 through 2017-2018
 - Revenues are budgeted to exceed expenditures in both 2018-2019 & 2019-2020



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D155 Budget Informational Notes

- Changes to 2019-2020 Budget since June 18th
 - Evidence-Based Funding amount increased from \$15.0 million to \$15.2 million to account for updated Evidence-Based Funding allocation received in August 2019; extra \$200,000 allocated to the Capital Projects Fund
 - June 30, 2019, fund balances updated to reflect accruals



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What are the Operating Funds

- State Defined “Operating Funds”
 - Education Fund
 - Operations & Maintenance
 - Transportation Fund
 - Working Cash Fund
- School districts often include
 - Municipal Retirement/Social Security Fund



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Revenue Sources

Local Sources

- Tax Revenues
- Personal Property Replacement Tax
- District Fees
- Food Service
- Donations
- Interest Income

State Sources

- Evidence-Based Funding (Formerly GSA)
- Other State Grants & Reimbursements

Federal Sources

- IDEA Funding
- ESSA Funding
- Medicaid
- Other Federal Grants & Reimbursements



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Key Revenue Assumptions

- Property Taxes – 2018 Tax Levy is extended at 99.9% collection rate
 - 2019 Tax Levy will be discussed in the fall and affects the 2020-2021 Budget revenues
- Evidence-Based Funding – Increased prior year allocation by \$380,000 to account for additional Tier funding revenue
- Other State Revenues – 2.5% decline from most recent FY19 estimates for most line items
- District Fees – 2.5% decline for student enrollment trend
- Federal Funding – slight decline
- Activity Funds – \$2.2 million now must be included in Board funds



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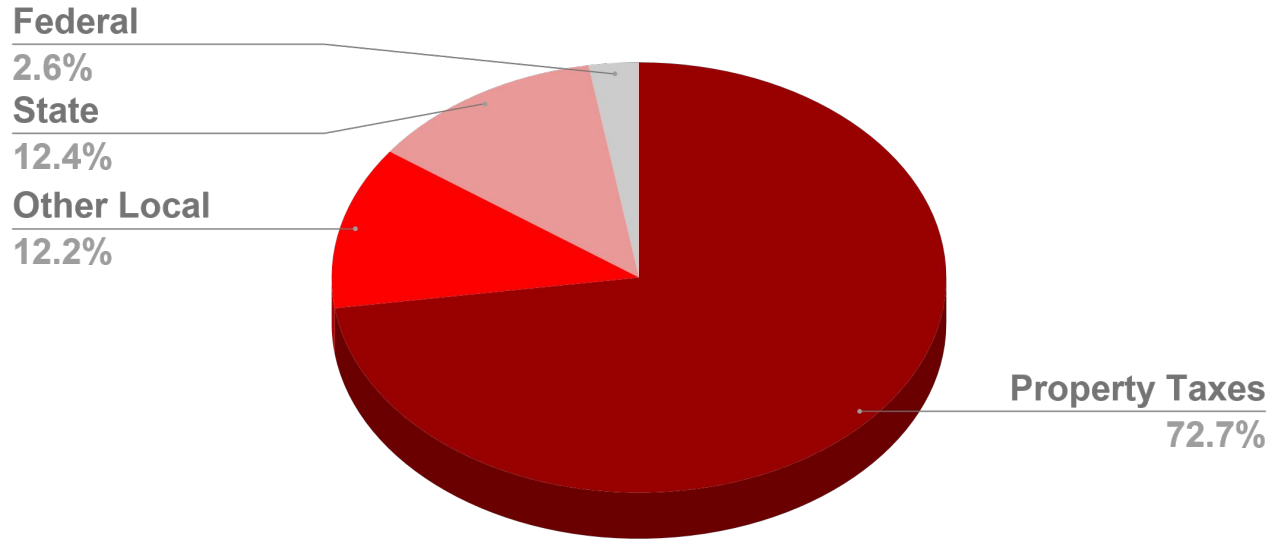
2019-2020 Operating Funds Direct Revenue Summary

	Education	Operations & Maintenance	Transportation	Municipal Retirement/ Social Security	Working Cash	Total Operating Funds
Direct Revenues	\$89,839,996	\$5,569,000	\$2,746,500	\$1,969,400	\$38,500	\$100,163,396



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Operating Fund Direct Revenue by Source



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Budget to Budget Comparison

FY19 to FY20 - All Direct Revenue

	2018-2019	2019-2020	Increase/(Decrease)
Property Taxes	\$73,019,400	\$74,217,800	1.6%
Other Local	\$9,205,378	\$12,341,195	34.1%
State	\$16,684,400	\$16,897,300	1.2%
Federal	\$2,633,403	\$2,630,801	(0.1%)
Totals	\$101,542,581	\$106,087,096	4.5%



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Expenditures Overview

- The Illinois State Board of Education classifies expenditures using the following categories:
 - Salaries
 - Benefits
 - Purchased Services
 - Supplies/Non-Capital Equipment
 - Capital Outlay
 - Other (Tuition, Dues, Fees, Contingencies)



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Key Expenditure Assumptions

- Salaries - Current employee increases as negotiated. All staff return next year with the exception of known terminations. New hires that are known also are included.
- Benefits increase with current employee benefits projected
- Departmental budgets are based upon need
- Activity Funds – \$2.2 million now must be included in Board funds



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2019-2020 Operating Funds Direct Expenditures Summary

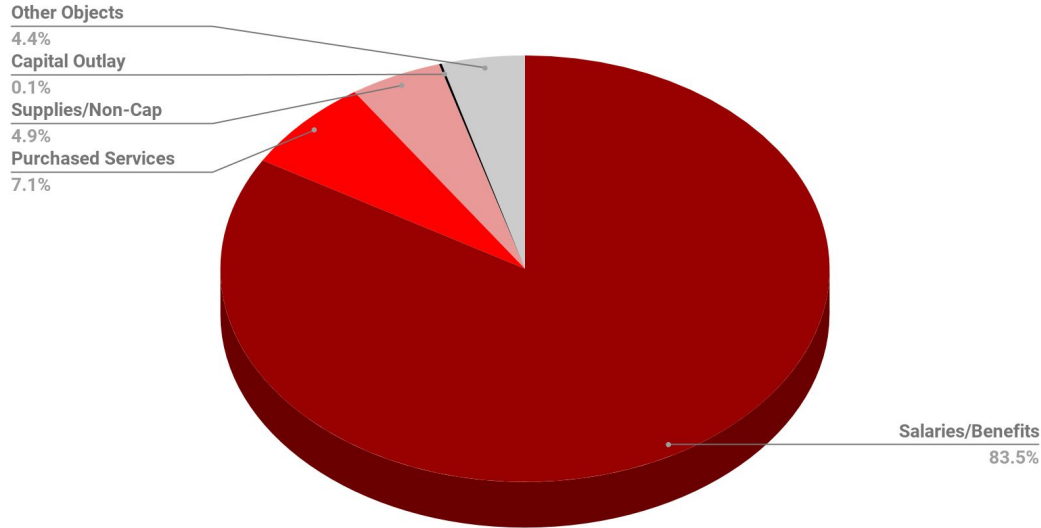
	Education	Operations & Maintenance	Transportation	Municipal Retirement/ Social Security	Working Cash	Total Operating Funds
Direct Expenditures	(\$85,203,857)	(\$7,777,212)	(\$4,690,597)	(\$2,402,076)	-	(\$100,073,742)



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Education Fund Expenditures

\$85,203,857



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Budget to Budget Comparison

FY19 to FY20 - Operating Fund Direct Expenditures

	2018-2019	2019-2020	Increase/(Decrease)
Salaries/Benefits	\$76,187,553	\$76,811,834	0.8%
Purchased Services	\$10,773,785	\$11,744,675	9.0%
Supplies/Non-Cap Equipment	\$6,484,053	\$6,282,556	(3.1%)
Capital Outlay	\$951,000	\$872,752	(8.2%)
Other Objects	\$2,017,249	\$4,361,925	116.2%
Totals	\$96,413,640	\$100,073,742	3.8%



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2019-2020 Operating Funds Budget Summary

	Education	Operations & Maintenance	Transportation	Municipal Retirement/ Social Security	Working Cash	Total Operating Funds
Direct Revenues	\$89,839,996	\$5,569,000	\$2,746,500	\$1,969,400	\$38,500	\$100,163,396
Direct Expenditures	(\$85,203,857)	(\$7,777,212)	(\$4,690,597)	(\$2,402,076)	-	(\$100,073,742)
Surplus/ Deficit	\$4,636,139	(\$2,208,212)	(\$1,944,097)	(\$432,676)	\$38,500	\$89,654



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Debt Service & Capital Projects

- D155 will collect a debt service levy of approximately \$1.4 million. No transfers from the Debt Service Fund will be necessary this year.
- Capital Projects for the 2019 & 2020 summers are included in this 2019-2020 budget in the amount of \$13 million. **Partial funding of the capital projects fund relies on Evidence-Based Funding in the amount of \$4,400,000.** Capital Projects will be funded through operating fund surpluses and fund balance transfers.



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Budget Timeline

- ~~● June 17, 2019 - Discuss budget in committee~~
- ~~● June 18, 2019 - Approve tentative budget and place budget “on display”~~
- August 20, 2019 - Hold budget hearing and approve budget



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2019-2020 Budget Summary

- D155 is presenting a balanced budget, “in the black,” for the 5th consecutive year
- D155 continues to operate in a fiscally responsible manner
 - Revenues exceeded expenditures from 2014-2015 through 2017-2018
 - Revenues are budgeted to exceed expenditures in both 2018-2019 & 2019-2020
- On our current fiscal trajectory, D155 can continue to afford the deferred maintenance delineated in our Facilities Condition Assessment



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Community High School District 155



Jason Blake
President



Adam Guss
Vice President



Amy Blazier



Tom Vaclavek



Ron Ludwig



Nicole Pavoris



Dave Secrest



ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division

Accounting Basis:

☐
☒
Cash
Accrual
SCHOOL DISTRICT BUDGET FORM *
July 1, 2019 - June 30, 2020

Balanced budget, no deficit reduction
plan is required.

Date of Amended Budget:

(MM/DD/YY)

District Name:

Community High School District 155

District RCDT No:

44-063-1550-16

If your FY19 AFR states that you need to do a deficit reduction plan and your FY20 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Community High School District 155, County of McHenry & Lake,
 State of Illinois, for the Fiscal Year beginning July 1, 2019 and ending June 30, 2020.

WHEREAS the Board of Education of Community High School District 155,
 County of McHenry & 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 August, 2019,
 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, 2019 and ending June 30, 2020.

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 August, 2019 by a roll call vote of 7 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Jason Blake	
Amy Blazier	
Adam Guss	
Ron Ludwig	
Nicole Pavoris	
Dave Secrest	
Tom Vaclavek	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.

** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

(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 30,
 whichever comes first. Budgets are submitted to **School Finance Report (SFR)**: <https://sec1.isbe.net/attachmgr/default.aspx>

The electronic version does not require member signatures, we do not accept PDF copies.

	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: Enter Whole Numbers Only	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, 2019 ¹		36,607,933	936,098	55,746	3,561,739	2,655,898	6,834,088	2,100,907	0	0	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	75,922,295	5,569,000	1,384,200	1,586,100	1,969,400	89,500	38,500	0	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	11,286,900	0	0	1,160,400	0	4,450,000	0	0	0	
8	FEDERAL SOURCES	4000	2,630,801	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		89,839,996	5,569,000	1,384,200	2,746,500	1,969,400	4,539,500	38,500	0	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	40,000,000									
11	Total Receipts/Revenues		129,839,996	5,569,000	1,384,200	2,746,500	1,969,400	4,539,500	38,500	0	0	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	59,731,261				1,208,795					
14	SUPPORT SERVICES	2000	24,831,830	7,277,212		4,590,597	1,193,281	13,000,000		0	0	
15	COMMUNITY SERVICES	3000	1,766	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	239,000	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	1,370,750	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	400,000	500,000	0	100,000	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		85,203,857	7,777,212	1,370,750	4,690,597	2,402,076	13,000,000		0	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	40,000,000	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		125,203,857	7,777,212	1,370,750	4,690,597	2,402,076	13,000,000		0	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		4,636,139	(2,208,212)	13,450	(1,944,097)	(432,676)	(8,460,500)	38,500	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		2,100,000								
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130		8,300,000								
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										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			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						8,300,000				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	10,400,000	0	0	0	8,300,000	0	0	0	

	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: Enter Whole Numbers Only	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							2,100,000			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130	8,300,000									
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
		8160										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund											
		8170										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund											
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		8,300,000								
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		8,300,000	8,300,000	0	0	0	0	2,100,000	0	0	
80	Total Other Sources/Uses of Fund		(8,300,000)	2,100,000	0	0	0	8,300,000	(2,100,000)	0	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2020		32,944,072	827,886	69,196	1,617,642	2,223,222	6,673,588	39,407	0	0	
82												
83												
84	SUMMARY OF EXPENDITURES (by Major Object)											
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
85												
86	Object Name											
87	Salaries	100	56,135,299	2,645,801		0		0		0	0	58,781,100
88	Employee Benefits	200	14,997,009	631,649		0	2,402,076	0		0	0	18,030,734
89	Purchased Services	300	6,012,693	1,686,977	0	4,045,005		0		0	0	11,744,675
90	Supplies & Materials	400	3,130,147	1,952,719		6,500		0		0	0	5,089,366
91	Capital Outlay	500	120,860	212,800		539,092		13,000,000		0	0	13,872,752
92	Other Objects	600	3,761,425	500,500	1,370,750	100,000	0	0		0	0	5,732,675
93	Non-Capitalized Equipment	700	1,046,424	146,766		0		0		0	0	1,193,190
94	Termination Benefits	800	0	0		0						0
95	Total Expenditures		85,203,857	7,777,212	1,370,750	4,690,597	2,402,076	13,000,000		0	0	114,444,492

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2019 ⁷		78,932,930	4,081,257	761,465	4,620,878	3,744,349	10,288,928	2,100,908		
4	Total Direct Receipts & Other Sources ⁸		89,839,996	15,969,000	1,384,200	2,746,500	1,969,400	12,839,500	38,500	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		89,839,996	15,969,000	1,384,200	2,746,500	1,969,400	12,839,500	38,500	0	0
12	Total Amount Available		168,772,926	20,050,257	2,145,665	7,367,378	5,713,749	23,128,428	2,139,408	0	0
13	Total Direct Disbursements & Other Uses ⁹		93,503,857	16,077,212	1,370,750	4,690,597	2,402,076	13,000,000	2,100,000	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		93,503,857	16,077,212	1,370,750	4,690,597	2,402,076	13,000,000	2,100,000	0	0
21	ENDING CASH BALANCE ON HAND June 30, 2020 ⁷		75,269,069	3,973,045	774,915	2,676,781	3,311,673	10,128,428	39,408	0	0

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹ (1110-1120)	-	62,588,200	5,191,700	1,376,400	1,453,300	465,900				
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	1,803,000								
8	FICA and Medicare Only Levies	1150					1,339,300				
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		64,391,200	5,191,700	1,376,400	1,453,300	1,805,200	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	872,300				94,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		872,300	0	0	0	94,000	0	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321	95,700								
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	132,000								
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		227,700								
41	TRANSPORTATION FEES	1400									
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				40,000					
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									
56	Special Education Transportation Fees from Other Districts (In State)	1442									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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					40,000					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	1,371,100	152,900	7,800	92,800	70,200	59,500	38,500		
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		1,371,100	152,900	7,800	92,800	70,200	59,500	38,500	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	416,900								
70	Sales to Pupils - Breakfast	1612	30,700								
71	Sales to Pupils - A la Carte	1613	606,800								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	13,900								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		1,068,300								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	219,500								
78	Admissions - Other	1719	263,000								
79	Fees	1720	770,900	166,400							
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	2,876,100								
82	Total District/School Activity Income		4,129,500	166,400							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	1,094,900								
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	1,000								
93	Total Textbooks		1,095,900								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910		58,000							
96	Contributions and Donations from Private Sources	1920	5,500								
97	Impact Fees from Municipal or County Governments	1930						30,000			
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	20,000								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	48,800								
102	Proceeds from Vendors' Contracts	1980	98,900								
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	2,593,095								
108	Total Other Revenue from Local Sources		2,766,295	58,000	0	0	0	30,000	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	75,922,295	5,569,000	1,384,200	1,586,100	1,969,400	89,500	38,500	0	0
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
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 (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	10,771,800					4,400,000			
118	Reorganization Incentives (Accounts 3005-3021)	3005									
119	Fast Growth District Grants	3030									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		10,771,800	0	0	0	0	4,400,000		0	0
122	RESTRICTED GRANTS-IN-AID (3100-3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	227,800								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105									
126	Special Education - Personnel	3110									
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		227,800	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	139,000								
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		139,000	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	5,100								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	143,200								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				55,100					
152	Transportation - Special Education	3510				1,105,300					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		1,160,400	0				
155	Learning Improvement - Change Grants	3610									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Chicago General Education Block Grant	3766									
160	Chicago Educational Services Block Grant	3767									
161	School Safety & Educational Improvement Block Grant	3775									
162	Technology - Technology for Success	3780									
163	State Charter Schools	3815									
164	Extended Learning Opportunities - Summer Bridges	3825									
165	Infrastructure Improvements - Planning/Construction	3920									
166	School Infrastructure - Maintenance Projects	3925									
167	Other Restricted Revenue from State Sources (Describe & Itemize)	3999						50,000			
168	Total Restricted Grants-In-Aid		515,100	0	0	1,160,400	0	50,000	0	0	0
169	Total Receipts/Revenues from State Sources	3000	11,286,900	0	0	1,160,400	0	4,450,000	0	0	0
170	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
171	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
172	Federal Impact Aid	4001									
173	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
174	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
175	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
176	Head Start	4045									
177	Construction (Impact Aid)	4050									
178	MAGNET	4060									
179	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
180	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
181	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
182	TITLE V										
183	Title V - Flexibility and Accountability	4100									
184	Title V - SEA Projects	4105									
185	Title V - Rural Education Initiative (REI)	4107									
186	Title V - Other (Describe & Itemize)	4199									
187	Total Title V		0	0		0	0				
188	FOOD SERVICE										
189	Breakfast Start-Up Expansion	4200									
190	National School Lunch Program	4210	386,900								
191	Special Milk Program	4215									
192	School Breakfast Program	4220	85,500								
193	Summer Food Service Admin/Program	4225									
194	Child and Adult Care Food Program	4226									
195	Fresh Fruit and Vegetables	4240									
196	Food Service - Other (Describe & Itemize)	4299									
197	Total Food Service		472,400				0				
198	TITLE I										
199	Title I - Low Income	4300	392,580								
200	Title I - Low Income - Neglected, Private	4305									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
201	Title I - Migrant Education	4340									
202	Title I - Other (Describe & Itemize)	4399									
203	Total Title I		392,580	0		0	0				
204	TITLE IV										
205	Title IV - Student Support & Academic Enrichment Grant	4400	30,440								
206	Title IV - 21st Century	4421									
207	Title IV - Other (Describe & Itemize)	4499									
208	Total Title IV		30,440	0		0	0				
209	FEDERAL - SPECIAL EDUCATION										
210	Federal Special Education - Preschool Flow-Through	4600									
211	Federal Special Education - Preschool Discretionary	4605									
212	Federal Special Education - IDEA Flow Through	4620	1,169,556								
213	Federal Special Education - IDEA Room & Board	4625	61,900								
214	Federal Special Education - IDEA Discretionary	4630									
215	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
216	Total Federal Special Education		1,231,456	0		0	0				
217	CTE - PERKINS										
218	CTE - Perkins-Title IIIIE Tech Prep	4770									
219	CTE - Other (Describe & Itemize)	4799	121,000								
220	Total CTE - Perkins		121,000	0			0				
221	Federal - Adult Education	4810									
222	ARRA - General State Aid - Education Stabilization	4850									
223	ARRA - Title I - Low Income	4851									
224	ARRA - Title I - Neglected, Private	4852									
225	ARRA - Title I - Delinquent, Private	4853									
226	ARRA - Title I - School Improvement (Part A)	4854									
227	ARRA - Title I - School Improvement (Section 1003g)	4855									
228	ARRA - IDEA - Part B - Preschool	4856									
229	ARRA - IDEA - Part B - Flow-Through	4857									
230	ARRA - Title IID - Technology - Formula	4860									
231	ARRA - Title IID - Technology - Competitive	4861									
232	ARRA - McKinney - Vento Homeless Education	4862									
233	ARRA - Child Nutrition Equipment Assistance	4863									
234	Impact Aid Formula Grants	4864									
235	Impact Aid Competitive Grants	4865									
236	Qualified Zone Academy Bond Tax Credits	4866									
237	Qualified School Construction Bond Credits	4867									
238	Build America Bond Tax Credits	4868									
239	Build America Bond Interest Reimbursement	4869									
240	ARRA - General State Aid - Other Government Services Stabilization	4870									
241	Other ARRA Funds - II	4871									
242	Other ARRA Funds - III	4872									
243	Other ARRA Funds - IV	4873									
244	Other ARRA Funds - V	4874									
245	ARRA - Early Childhood	4875									
246	Other ARRA Funds - VII	4876									
247	Other ARRA Funds - VIII	4877									
248	Other ARRA Funds - IX	4878									
249	Other ARRA Funds - X	4879									
250	Other ARRA Funds - Ed Job Fund Program	4880									
251	Total Stimulus Programs		0	0	0	0	0	0		0	0

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
252	Race to the Top Program	4901									
253	Race to the Top - Preschool Expansion Grant	4902									
254	Title III - Instruction for English Learners & Immigrant Students	4905									
255	Title III - English Language Acquisition	4909									
256	McKinney Education for Homeless Children	4920									
257	Title II - Eisenhower - Professional Development Formula	4930									
258	Title II - Teacher Quality	4932	178,725								
259	Federal Charter Schools	4960									
260	State Assessment Grants	4981									
261	Grant for State Assessments and Related Activities	4982									
262	Medicaid Matching Funds - Administrative Outreach	4991	48,900								
263	Medicaid Matching Funds - Fee-For-Service Program	4992	117,200								
264	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	38,100								
265	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		2,630,801	0	0	0	0	0		0	0
266	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	2,630,801	0	0	0	0	0	0	0	0
267	TOTAL DIRECT RECEIPTS/REVENUES		89,839,996	5,569,000	1,384,200	2,746,500	1,969,400	4,539,500	38,500	0	0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	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
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	27,765,478	8,525,983	698,779	1,081,780		7,849	89,853		38,169,722
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	7,413,586	1,794,867	344,600	158,007	10,000	1,600	47,000		9,769,660
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250									0
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	2,475,508	557,843	24,872	67,709	25,860		122,546		3,274,338
14	Interscholastic Programs	1500	3,157,813	190,802	553,318	572,561	10,000	2,435,406	4,600		6,924,500
15	Summer School Programs	1600	277,000	17,701		1,400					296,101
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	311,501	81,035	46,904	32,500					471,940
18	Bilingual Programs	1800									0
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911						25,000			25,000
22	Special Education Programs K-12 Private Tuition	1912						800,000			800,000
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Total Instruction¹⁴	1000	41,400,886	11,168,231	1,668,473	1,913,957	45,860	3,269,855	263,999	0	59,731,261
34	SUPPORT SERVICES (ED)	2000									
35	Support Services - Pupil	2100									
36	Attendance & Social Work Services	2110	1,311,721	296,666	6,100						1,614,487
37	Guidance Services	2120	2,865,780	709,383	18,050	41,200		4,150			3,638,563
38	Health Services	2130	540,891	112,631	81,533	4,400					739,455
39	Psychological Services	2140	458,382	68,587							526,969
40	Speech Pathology & Audiology Services	2150	386,330	61,825							448,155
41	Other Support Services - Pupils (Describe & Itemize)	2190				2,632					2,632
42	Total Support Services - Pupil	2100	5,563,104	1,249,092	105,683	48,232	0	4,150	0	0	6,970,261
43	Support Services - Instructional Staff	2200									
44	Improvement of Instruction Services	2210	3,296,693	1,053,526	481,375	14,000		305			4,845,899
45	Educational Media Services	2220	634,608	150,660	68,744	92,705			1,800		948,517
46	Assessment & Testing	2230	15,000		103,800	400,000					518,800
47	Total Support Services - Instructional Staff	2200	3,946,301	1,204,186	653,919	506,705	0	305	1,800	0	6,313,216
48	Support Services - General Administration	2300									
49	Board of Education Services	2310	65,900	10,061	649,000	25,700		19,200			769,861
50	Executive Administration Services	2320	383,197	107,757	17,500	7,400		18,600			534,454
51	Special Area Administration Services	2330		273							273
52	Tort Immunity Services	2360 - 2370			748,000						748,000
53	Total Support Services - General Administration	2300	449,097	118,091	1,414,500	33,100	0	37,800	0	0	2,052,588
54	Support Services - School Administration	2400									
55	Office of the Principal Services	2410	1,580,921	472,418	68,368	254,901	15,000	8,220	16,125		2,415,953
56	Other Support Services - School Administration (Describe & Itemize)	2490	744,895	239,893		1,452					986,240
57	Total Support Services - School Administration	2400	2,325,816	712,311	68,368	256,353	15,000	8,220	16,125	0	3,402,193

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
58	Support Services - Business	2500									
59	Direction of Business Support Services	2510	156,457	51,515	1,500			1,000			210,472
60	Fiscal Services	2520	424,751	86,586	160,250	93,000		5,500	500		770,587
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550									0
63	Food Services	2560	265,062	146,926	1,226,000	4,600	30,000	800	4,000		1,677,388
64	Internal Services	2570	40,570	1,468	500	25,000					67,538
65	Total Support Services - Business	2500	886,840	286,495	1,388,250	122,600	30,000	7,300	4,500	0	2,725,985
66	Support Services - Central	2600									
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630	152,118	13,504	13,625	1,300		250			180,797
70	Staff Services	2640	385,642	100,705	59,400	34,700		1,045			581,492
71	Data Processing Services	2660	1,025,495	144,394	431,709	213,000	30,000	500	760,000		2,605,098
72	Total Support Services - Central	2600	1,563,255	258,603	504,734	249,000	30,000	1,795	760,000	0	3,367,387
73	Other Support Services (Describe & Itemize)	2900				200					200
74	Total Support Services	2000	14,734,413	3,828,778	4,135,454	1,216,190	75,000	59,570	782,425	0	24,831,830
75	COMMUNITY SERVICES (ED)	3000			1,766						1,766
76	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
77	Payments to Other Dist & Govt Units (In-State)	4100									
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120			70,000						70,000
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190			137,000						137,000
84	Total Payments to Other Dist & Govt Units (In-State)	4100			207,000			0			207,000
85	Payments for Regular Programs - Tuition	4210						10,000			10,000
86	Payments for Special Education Programs - Tuition	4220						20,000			20,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270						2,000			2,000
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						32,000			32,000
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
100	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
101	Payments to Other Dist & Govt Units (Out of State)	4400									0
102	Total Payments to Other Dist & Govt Units	4000			207,000			32,000			239,000
103	DEBT SERVICE (ED)	5000									
104	Debt Service - Interest on Short-Term Debt	5100									
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
110	Total Debt Service - Interest on Short-Term Debt	5100						0			0
111	Debt Service - Interest on Long-Term Debt	5200									0
112	Total Debt Service	5000						0			0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	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
2											
113	PROVISION FOR CONTINGENCIES (ED)	6000						400,000			400,000
114	Total Direct Disbursements/Expenditures		56,135,299	14,997,009	6,012,693	3,130,147	120,860	3,761,425	1,046,424	0	85,203,857
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										4,636,139
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2000									
119	Support Services - Pupil	2100									
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	Support Services - Business	2500									
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530					65,000				65,000
124	Operation & Maintenance of Plant Services	2540	2,645,801	631,649	1,686,977	1,952,719	147,800	500	146,766		7,212,212
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	2,645,801	631,649	1,686,977	1,952,719	212,800	500	146,766	0	7,277,212
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	2,645,801	631,649	1,686,977	1,952,719	212,800	500	146,766	0	7,277,212
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
132	Payments to Other Dist & Govt Units (In-State)	4100									
133	Payments for Regular Programs	4110									0
134	Payments for Special Education Programs	4120									0
135	Payments for CTE Program	4140									0
136	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
137	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
138	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
139	Total Payments to Other Dist & Govt Unit	4000			0			0			0
140	DEBT SERVICE (O&M)	5000									
141	Debt Service - Interest on Short-Term Debt	5100									
142	Tax Anticipation Warrants	5110									0
143	Tax Anticipation Notes	5120									0
144	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
145	State Aid Anticipation Certificates	5140									0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0
148	Debt Service - Interest on Long-Term Debt	5200									0
149	Total Debt Service	5000						0			0
150	PROVISION FOR CONTINGENCIES (O&M)	6000						500,000			500,000
151	Total Direct Disbursements/Expenditures		2,645,801	631,649	1,686,977	1,952,719	212,800	500,500	146,766	0	7,777,212
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,208,212)
154	30 - DEBT SERVICE FUND (DS)										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	Payments to Other Dist & Govt Units (In-State)	4100									
157	Payments for Regular Programs	4110									0
158	Payments for Special Education Programs	4120									0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
160	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
161	DEBT SERVICE (DS)	5000									
162	Debt Service - Interest on Short-Term Debt	5100									
163	Tax Anticipation Warrants	5110									0
164	Tax Anticipation Notes	5120									0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	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
2											
165	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
166	State Aid Anticipation Certificates	5140									0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
168	Total Debt Service - Interest On Short-Term Debt	5100						0			0
169	Debt Service - Interest on Long-Term Debt	5200						574,650			574,650
170	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						795,000			795,000
171	Debt Service Other (Describe & Itemize)	5400						1,100			1,100
172	Total Debt Service	5000			0			1,370,750			1,370,750
173	PROVISION FOR CONTINGENCIES (DS)	6000									0
174	Total Direct Disbursements/Expenditures				0			1,370,750			1,370,750
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										13,450
176											
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)	2000									
179	Support Services - Pupils	2100									
180	Other Support Services - Pupils (Describe & Itemize)	2190									0
181	Support Services - Business										
182	Pupil Transportation Services	2550			4,045,005	6,500	539,092				4,590,597
183	Other Support Services (Describe & Itemize)	2900									0
184	Total Support Services	2000	0	0	4,045,005	6,500	539,092	0	0	0	4,590,597
185	COMMUNITY SERVICES (TR)	3000									0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
187	Payments to Other Dist & Govt Units (In-State)	4100									
188	Payments for Regular Program	4110									0
189	Payments for Special Education Programs	4120									0
190	Payments for Adult/Continuing Education Programs	4130									0
191	Payments for CTE Programs	4140									0
192	Payments for Community College Programs	4170									0
193	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
194	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
195	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
196	Total Payments to Other Dist & Govt Units	4000			0			0			0
197	DEBT SERVICE (TR)	5000									
198	Debt Service - Interest on Short-Term Debt	5100									
199	Tax Anticipation Warrants	5110									0
200	Tax Anticipation Notes	5120									0
201	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
202	State Aid Anticipation Certificates	5140									0
203	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
204	Total Debt Service - Interest On Short-Term Debt	5100						0			0
205	Debt Service - Interest on Long-Term Debt	5200									0
206	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
207	Debt Service - Other (Describe and Itemize)	5400									0
208	Total Debt Service	5000						0			0
209	PROVISION FOR CONTINGENCIES (TR)	6000						100,000			100,000
210	Total Direct Disbursements/Expenditures		0	0	4,045,005	6,500	539,092	100,000	0	0	4,690,597
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,944,097)
212											

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
213	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									
215	Regular Program	1100		489,420							489,420
216	Pre-K Programs	1125									0
217	Special Education Programs (Functions 1200-1220)	1200		535,043							535,043
218	Special Education Programs Pre-K	1225									0
219	Remedial and Supplemental Programs K-12	1250									0
220	Remedial and Supplemental Programs Pre-K	1275									0
221	Adult/Continuing Education Programs	1300									0
222	CTE Programs	1400		34,251							34,251
223	Interscholastic Programs	1500		140,768							140,768
224	Summer School Programs	1600		4,937							4,937
225	Gifted Programs	1650									0
226	Driver's Education Programs	1700		4,376							4,376
227	Bilingual Programs	1800									0
228	Truant Alternative & Optional Programs	1900									0
229	Total Instruction	1000		1,208,795							1,208,795
230	SUPPORT SERVICES (MR/SS)	2000									
231	Support Services - Pupil	2100									
232	Attendance & Social Work Services	2110		64,092							64,092
233	Guidance Services	2120		99,833							99,833
234	Health Services	2130		16,489							16,489
235	Psychological Services	2140		6,553							6,553
236	Speech Pathology & Audiology Services	2150		5,361							5,361
237	Other Support Services - Pupils (Describe & Itemize)	2190									0
238	Total Support Services - Pupil	2100		192,328							192,328
239	Support Services - Instructional Staff	2200									
240	Improvement of Instruction Services	2210		52,635							52,635
241	Educational Media Services	2220		44,912							44,912
242	Assessment & Testing	2230		1,148							1,148
243	Total Support Services - Instructional Staff	2200		98,695							98,695
244	Support Services - General Administration	2300									
245	Board of Education Services	2310		11,798							11,798
246	Executive Administration Services	2320		2,407							2,407
247	Special Area Administrative Services	2330									0
248	Claims Paid from Self Insurance Fund	2361									0
249	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
250	Unemployment Insurance Payments	2363									0
251	Insurance Payments (regular or self-insurance)	2364									0
252	Risk Management and Claims Services Payments	2365									0
253	Judgment and Settlements	2366									0
254	Educatl, Inspectl, Supervisory Serv. Related to Loss Prevention or Reduction	2367									0
255	Reciprocal Insurance Payments	2368									0
256	Legal Service	2369									0
257	Total Support Services - General Administration	2300		14,205							14,205
258	Support Services - School Administration	2400									
259	Office of the Principal Services	2410		89,637							89,637
260	Other Support Services - School Administration (Describe & Itemize)	2490		30,462							30,462
261	Total Support Services - School Administration	2400		120,099							120,099
262	Support Services - Business	2500									
263	Direction of Business Support Services	2510		2,211							2,211
264	Fiscal Services	2520		55,296							55,296
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Service	2540		453,553							453,553
267	Pupil Transportation Services	2550									0
268	Food Services	2560									0
269	Internal Services	2570		7,326							7,326
270	Total Support Services - Business	2500		518,386							518,386

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	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
2											
271	Support Services - Central	2600									
272	Direction of Central Support Services	2610									0
273	Planning, Research, Development & Evaluation Services	2620									0
274	Information Services	2630		27,543							27,543
275	Staff Services	2640		36,493							36,493
276	Data Processing Services	2660		185,532							185,532
277	Total Support Services - Central	2600		249,568							249,568
278	Other Support Services (Describe & Itemize)	2900									0
279	Total Support Services	2000		1,193,281							1,193,281
280	COMMUNITY SERVICES (MR/SS)	3000									0
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	Total Payments to Other Dist & Govt Units	4000		0							0
286	DEBT SERVICE (MR/SS)	5000									
287	Debt Service - Interest on Short-Term Debt	5100									
288	Tax Anticipation Warrants	5110									0
289	Tax Anticipation Notes	5120									0
290	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
291	State Aid Anticipation Certificates	5140									0
292	Other (Describe & Itemize)	5150									0
293	Total Debt Service	5000						0			0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
295	Total Direct Disbursements/Expenditures			2,402,076				0			2,402,076
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(432,676)
297											
298	60 - CAPITAL PROJECTS (CP)										
299	SUPPORT SERVICES (CP)	2000									
300	Support Services - Business										
301	Facilities Acquisition & Construction Services	2530					13,000,000				13,000,000
302	Other Support Services (Describe & Itemize)	2900									0
303	Total Support Services	2000	0	0	0	0	13,000,000	0	0		13,000,000
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
305	Payments to Other Dist & Govt Units (In-State)	4100									
306	Payments to Regular Programs	4110									0
307	Payment for Special Education Programs	4120									0
308	Payment for CTE Programs	4140									0
309	Payments to Other Govt Units (In-State) (Describe & Itemize)	4190									0
310	Total Payments to Other Districts & Govt Units	4000			0			0			0
311	PROVISION FOR CONTINGENCIES (CP)	6000									0
312	Total Direct Disbursements/Expenditures		0	0	0	0	13,000,000	0	0		13,000,000
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(8,460,500)
314											
315	70 WORKING CASH FUND (WC)										
316											
317	80 - TORT FUND (TF)										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION	2000									
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
321	Unemployment Insurance Payments	2363									0
322	Insurance Payments (regular or self-insurance)	2364									0
323	Risk Management and Claims Services Payments	2365									0
324	Judgment and Settlements	2366									0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	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
2											
325	Educatl, Inspectl, Supervisory Serv Related to Loss Prevention or Reduction	2367									0
326	Reciprocal Insurance Payments	2368									0
327	Legal Service	2369									0
328	Property Insurance (Building & Grounds)	2371									0
329	Vehicle Insurance (Transportation)	2372									0
330	Total Support Services - General Administration	2000	0	0	0	0	0	0	0		0
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
332	Payments for Regular Programs	4110									0
333	Payments for Special Education Programs	4120									0
334	Total Payments to Other Dist & Govt Units	4000						0			0
335	DEBT SERVICE (TF)	5000									
336	Debt Service - Interest on Short-Term Debt										
337	Tax Anticipation Warrants	5110									0
338	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
339	Other Interest or Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
340	Total Debt Service	5000						0			0
341	PROVISION FOR CONTINGENCIES (TF)	6000									0
342	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
344											
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
346	SUPPORT SERVICES (FP&S)	2000									
347	Support Services - Business	2500									
348	Facilities Acquisition & Construction Services	2530									0
349	Operation & Maintenance of Plant Service	2540									0
350	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
351	Other Support Services <i>(Describe & Itemize)</i>	2900									0
352	Total Support Services	2000	0	0	0	0	0	0	0		0
353	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190									0
357	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
358	DEBT SERVICE (FP&S)	5000									
359	Debt Service - Interest on Short-Term Debt	5100									
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0
363	Debt Service - Interest on Long-Term Debt	5200									0
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
365	Total Debt Service	5000						0			0
366	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
367	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
368	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 81 Educational Fund - Summer camp revenue & student activity deposits
2. Page 7, Line 107 Educational Fund - Miscellaneous revenue & employee contributions to benefits fund
3. Page 8, Line 167 Capital Projects Fund - Miscellaneous state grant revenue
4. Page 9, Line 219 Educational Fund - CTEI Perkins Grant
5. Page 10, Line 264 Educational Fund - STEP Grant
6. Page 11, Line 41 - Title IV supply expenses
7. Page 11, Line 56 - Office of the Vice Principal and Dean expenses
8. Page 12, Line 73 - Title I supply expenses
9. Page 12, Line 83 - Security payments to local municipalities
10. Page 14, Line 171 - Bond fees
11. Page 15, Line 260 - Office of the Vice Principal and Dean expenses

	A	B	C	D	E	F
1	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
2	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
3	Direct Revenues	89,839,996	5,569,000	2,746,500	38,500	98,193,996
4	Direct Expenditures	85,203,857	7,777,212	4,690,597		97,671,666
5	Difference	4,636,139	(2,208,212)	(1,944,097)	38,500	522,330
6	Estimated Fund Balance - June 30, 2020	32,944,072	827,886	1,617,642	39,407	35,429,007
7	Balanced budget, no deficit reduction plan is required.					
8	<i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2019-20 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).</i>					
10	Note: <i>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.</i>					
12	<i>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2018-2019 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.</i>					
13	<i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i>					

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 FY2020 budgeted expenditures over FY2019 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			School District Name: Community High School District 155				
			RCDT Number: 44-063-1550-16				
(Section 17-1.5 of the School Code)							
		Estimated Actual Expenditures, Fiscal Year 2019			Budgeted Expenditures, Fiscal Year 2020		
Description (Enter Whole Numbers Only)	Funct #	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	530,749		530,749	534,454		534,454
2. Special Area Administration Services	2330	44		44	273		273
3. Other Support Services - School Administration	2490	989,024		989,024	986,240		986,240
4. Direction of Business Support Services	2510	193,401		193,401	210,472	0	210,472
5. Internal Services	2570	65,759		65,759	67,538		67,538
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		1,778,977	0	1,778,977	1,798,977	0	1,798,977
9. Estimated Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)							1%

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

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

See: School Code, Section 10-20.21 - Contracts

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

[illegible]

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)

<p style="text-align: center;">CHECK FOR ERRORS</p> <p style="text-align: center;">This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Congratulations! You have a balanced budget.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	ACCRUAL
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July, 1 2019 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2019, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2020, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

End of Balancing