#### ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division

#### **Accounting Basis:**

Х

Cash

Accrual

### July 1, 2015 - June 30, 2016

SCHOOL DISTRICT BUDGET FORM \*

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

Date of Amended Budget:	(MM/DD/YY)
District Name:	Oak Park and River Forest High School D200
District RCDT No:	6-013-2000-13

If your FY15 AFR states that you need to do a deficit reduction plan and your FY16 budget is balanced please state the measures you took to have your hudget become halanced (Rekgrind-Assumnt 25-26)

Budget of	Oak Park and River Fore	st High School D200	, County of	Cod	ok,
State of Illinois	, for the Fiscal Year beginning	July 1, 2015	and ending	June 30	, 2016 .
WHER	EAS the Board of Education of	Oak P	ark and River Fores	t High School D200	)
County of	Cook ,	State of Illinois, caused to	be prepared in tentati	∕e form a budget, and	I the Secretary
of this Board h	as made the same conveniently avail	able to public inspection fo	r at least thirty days p	rior to final action th e	reon;
AND W	HEREAS a public hearing was held a	s to such budget on the	24th day of	September ,	20
notice of said h	nearing was given at least thirty days	prior thereto as required by	/ law, and all other leg	al requirements have	been complied with
	THEREFORE, Be it resolved by the B 1: That the fiscal year of this school of			ared to be	
beginning	July 1, 2015 and	ending June 30,	2016 .		
	<ol><li>That the following budget containing the is hereby adopted as the budget o</li></ol>			l, separately, and exp	endi tures from each
		ADOPTION OF BUL			
The bud	get shall be approved and signed bel	ow by members of the Sch	ool Board. Adopted		24th
day of	September , 20 15	by a roll call vote o	f <u>7</u> Yeas	s, and <u>0</u>	Nays, to wit:
	MEMBERS VOTING	YEA:	MEMBERS V	OTING NAY:	
	Sara Spivy				
	Steve Gevinson				
	Jackie Moore				
	Jeff Weissglass				
	Ton Trongials				
	Tom Cofsky				
	0				
	Tom Cofsky				
	Tom Cofsky Fred Arkin				
	Tom Cofsky Fred Arkin				

- \* 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 30, whichever comes first. Budgets are submitted to: https://sec1.isbe.net/attachmgr/default.aspx The electronic version does not require member signatures.

Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
ESTIMATED BEGINNING FUND BALANCE July 1, 2015 1		88,629,246	2,353,722	317,843	3,566,532	3,144,020	1,404,384	6,725,535	3,880,460	529,484
RECEIPTS/REVENUES				<u> </u>						,
LOCAL SOURCES	1000	45,860,445	8,611,845	3,000	809,557	2,320,908	270,000	701,419	1,181,497	895,034
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE	2000	10,000,110	0,011,010	0,000	000,007	2,020,000	2.0,000	701,110	1,101,101	000,001
DISTRICT TO ANOTHER DISTRICT		0	0		0	0				
STATE SOURCES	3000	3,192,332	0	0	870,000	0	0	0	0	0
FEDERAL SOURCES	4000	2,275,198	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues 8		51,327,975	8,611,845	3,000	1,679,557	2,320,908	270,000	701,419	1,181,497	895,034
Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998									
Total Receipts/Revenues		51,327,975	8,611,845	3,000	1,679,557	2,320,908	270,000	701,419	1,181,497	895,034
DISBURSEMENTS/EXPENDITURES			.,. ,,	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , , ,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, , , , ,	, , , , , , , , , , , , , , , , , , , ,	
INSTRUCTION	1000	43,983,637				1,052,669				
SUPPORT SERVICES	2000	16,078,633	6,032,398		1,973,248	1,563,931	5,090,483		878,516	30,000
COMMUNITY SERVICES	3000	507,618	0,032,398		1,973,240	0	0,000,400		070,010	30,000
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	255.000	0	0	0	0	0			0
DEBT SERVICES	5000	0	0	2,533,731	0	0			0	0
PROVISION FOR CONTINGENCIES	6000	0	0	2,555,751	0	0	0		0	0
Total Direct Disbursements/Expenditures 9	0000	60,824,888	6,032,398	2,533,731	1,973,248	2,616,600	5,090,483		878,516	30,000
Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0
Total Disbursements/Expenditures  Total Disbursements/Expenditures	4100	60,824,888	6,032,398	2,533,731	1,973,248	2,616,600	5,090,483	:	878,516	30,000
Excess of Direct Receipts/Revenues Over (Under) Direct		00,024,000	0,032,330	2,333,731	1,373,240	2,010,000	3,030,403		070,510	30,000
Disbursements/Expenditures		(9,496,913)	2,579,447	(2,530,731)	(293,691)	(295,692)	(4,820,483)	701,419	302,981	865,034
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment the Working Cash Fund <sup>16</sup>	7110									
Abatement of the Working Cash Fund 16	7110									
Transfer of Working Cash Fund Interest	7120			2.565.785						
Transfer Among Funds	7130			2,303,703						
Transfer of Interest	7140									
Transfer from Capital Projects Fund to O&M Fund	7150		0							
Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup>	7160									
Proceeds to O&M Fund Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3a</sup>	7170		0							
Proceeds to Debt Service Fund				0						
SALE OF BONDS (7200)										
Principal on Bonds Sold <sup>4</sup>	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets <sup>5</sup>	7300									
Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0						
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						4,820,483			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990									
Total Other Sources of Funds 8		0	0	2,565,785	0	0	4,820,483	0	0	0

Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
OTHER USES OF FUNDS (8000)										
TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund <sup>16</sup>	8110							0		
Transfer of Working Cash Fund Interest	8120							2,565,785		
Transfer Among Funds	8130									
Transfer of Interest <sup>6</sup>	8140									
Transfer from Capital Projects Fund to O&M Fund	8150									
Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	8160									
Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3a</sup> and Int Proceeds to Debt Service Fund	8170									
Taxes Pledged to Pay Principal on Capital Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
Other Revenues Pledged to Pay Principal on Capital Leases	8430									
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
Taxes Pledged to Pay Interest on Capital Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
Other Revenues Pledged to Pay Interest on Capital Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840		4,820,483							
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990									
Total Other Uses of Funds 9		0	4,820,483	0	0	0	0	2,565,785	0	0
Total Other Sources/Uses of Fund		0	(4,820,483)	2,565,785	0	0	4,820,483	(2,565,785)	0	0
ESTIMATED ENDING FUND BALANCE June 30, 2016		79,132,333	112,686	352,897	3,272,841	2,848,328	1,404,384	4,861,169	4,183,441	1,394,518

SUMMARY OF EXPENDITURES (by Major Object)

		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
Description	Acct	Educational	Operations &	Debt Service	Transportation	Municipal	Capital Projects	Working Cash	Tort	Fire Prevention	Total By Object
	#		Maintenance			Retirement/				& Safety	
						Social Security					
Object Name											
Salaries	100	39,421,723	3,125,179		27,696		0		0	0	42,574,598
Employee Benefits	200	7,586,785	661,074		7,831	2,616,600	0		0	0	10,872,290
Purchased Services	300	3,387,582	940,152	0	1,716,818		0		693,516	0	6,738,068
Supplies & Materials	400	3,289,058	1,121,309		17,700		0		0	0	4,428,067
Capital Outlay	500	1,843,570	179,604		198,703		5,090,483		175,000	30,000	7,517,360
Other Objects	600	5,296,170	5,080	2,533,731	4,500	0	0		10,000	0	7,849,481
Non-Capitalized Equipment	700	0	0		0		0		0	0	0
Termination Benefits	800	0	0		0						0
Total Expenditures		60,824,888	6,032,398	2,533,731	1,973,248	2,616,600	5,090,483		878,516	30,000	79,979,864

	Acct	(10) Educational	(20) Operations &	(30) Debt Service	(40) Transportation	(50) Municipal	(60) Capital	(70) Working Cash	(80) Tort	(90) Fire Prevention
Description	#		Maintenance			Retirement/	Projects			& Safety
BEGINNING CASH BALANCE ON HAND July 1, 2015 7		88,629,246	2,353,722	317,843	3,566,532	Social Security 3,144,020	1,404,384	6,725,535	3,880,460	529,484
Total Direct Receipts & Other Sources 8		51,327,975	8,611,845	2,568,785	1,679,557	2,320,908	5,090,483	701,419	1,181,497	895,034
OTHER RECEIPTS										
Interfund Loans Payable (Loans from Other Funds)	411									
Interfund Loans Receivable (Repayment of Loans)	141									
Notes and Warrants Payable	433									
Other Current Assets	199									
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		51,327,975	8,611,845	2,568,785	1,679,557	2,320,908	5,090,483	701,419	1,181,497	895,034
Total Amount Available		139,957,221	10,965,567	2,886,628	5,246,089	5,464,928	6,494,867	7,426,954	5,061,957	1,424,518
Total Direct Disbursements & Other Uses 9		60,824,888	10,852,881	2,533,731	1,973,248	2,616,600	5,090,483	2,565,785	878,516	30,000
OTHER DISBURSEMENTS										
Interfund Loans Receivable (Loans to Other Funds) 10	141									
Interfund Loans Payable (Repayment of Loans)	411									
Notes and Warrants Payable	433									
Other Current Liabilities	499									
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbur	sements	60,824,888	10,852,881	2,533,731	1,973,248	2,616,600	5,090,483	2,565,785	878,516	30,000
ENDING CASH BALANCE ON HAND June 30, 2016 7		79,132,333	112,686	352,897	3,272,841	2,848,328	1,404,384	4,861,169	4,183,441	1,394,518

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
RECEIPTS/REVENUES FROM LOCAL SOURCES										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY		•								
Designated Purposes Levies <sup>11</sup>	Τ-	39,788,397	7,365,845		794,557	2,189,008		676,419	1,166,497	891,034
Leasing Purposes Levy <sup>12</sup>		39,700,397	7,303,043		734,337	2,109,000		070,419	1,100,431	031,034
0 1 7	1130	COE 404								
Special Education Purposes Levy FICA and Medicare Only Levies	1140	605,184								
Area Vocational Construction Purposes Levy	1160							-		
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1170									
Total Ad Valorem Taxes Levied by District	1130	40,393,581	7.365.845	0	794,557	2,189,008	0	676,419	1,166,497	891,034
PAYMENTS IN LIEU OF TAXES		10,000,001	7,000,010		701,007	2,100,000		070,110	1,100,107	001,001
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authority	1220									
Corporate Personal Property Replacement Taxes 13	1230		1,200,000			116,900	260,000			
Other Payments in Lieu of Taxes (Describe & Itemize)	1290		1,200,000			110,900	200,000			
·	1290	0	1,200,000	0	0	116,900	260,000	0	0	0
Total Payments in Lieu of Taxes		0	1,200,000	U	U	110,300	200,000	U	0	U
TUITION	4041									
Regular Tuition from Pupils or Parents (In State)	1311									
Regular Tuition from Other Districts (In State)	1312									
Regular Tuition from Other Sources (In State)	1313									
Regular Tuition from Other Sources (Out of State)	1314	204.540								
Summer School Tuition from Pupils or Parents (In State)	1321	301,510								
Summer School Tuition from Other Districts (In State)	1322									
Summer School Tuition from Other Sources (In State)	1323									
Summer School Tuition from Other Sources (Out of State)	1324									
CTE Tuition from Pupils or Parents (In State)  CTE Tuition from Other Districts (In State)	1331									
,	_									
CTE Tuition from Other Sources (In State)  CTE Tuition from Other Sources (Out of State)	1333									
Special Education Tuition from Pupils or Parents (In State)	1334									
Special Education Tuition from Other Districts (In State)	1341									
Special Education Tuttion from Other Sources (In State)	1343									
Special Education Tuition from Other Sources (Out of State)	1344									
Adult Tuition from Pupils or Parents (In State)	1351									
Adult Tuition from Other Districts (In State)	1352									
Adult Tuition from Other Sources (In State)	1353									
Adult Tuition from Other Sources (Out of State)	1354									
Total Tuition	1001	301,510								
TRANSPORTATION FEES										
Regular Transportation Fees from Pupils or Parents (In State)	1411									
Regular Transportation Fees from Other Districts (In State)	1412									
Regular Transportation Fees from Other Sources (In State)	1413									
Regular Transportation Fees from Co-curricular Activities (In State)	1415									
Regular Transportation Fees from Other Sources (Out of State)	1416									
Summer School Transportation Fees from Pupils or Parents (In State)	1421									
Summer School Transportation Fees from Other Districts (In State)	1422									
Summer School Transportation Fees from Other Sources (In State)	1423									
Summer School Transportation Fees from Other Sources	1424									
(Out of State)										
CTE Transportation Fees from Pupils or Parents (In State)	1431									
CTE Transportation Fees from Other Districts (In State)	1432									
CTE Transportation Fees from Other Sources (In State)	1433				-	-				
CTE Transportation Fees from Other Sources (Out of State)  Special Education Transportation Fees from Pupils or Parents	1434									
Special Education Transportation Fees from Pupils or Parents (In State)	1441									
Special Education Transportation Fees from Other Districts (In State)	1442									
Special Education Transportation Fees from Other Sources (In State)	1443									

		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Special Education Transportation Fees from Other Sources	1444					Social Security				
(Out of State)	4.454					-				
Adult Transportation Fees from Pupils or Parents (In State)	1451									
Adult Transportation Fees from Other Districts (In State)	1452					-				
Adult Transportation Fees from Other Sources (In State)	1453									
Adult Transportation Fees from Other Sources (Out of State)	1454				0					
Total Transportation Fees  EARNINGS ON INVESTMENTS					U					
	4540	450,000	15,000	2.000	15,000	15,000	10,000	25,000	15,000	4.000
Interest on Investments	1510 1520	450,000	15,000	3,000	15,000	15,000	10,000	25,000	15,000	4,000
Gain or Loss on Sale of Investments	1520	450,000	15,000	3,000	15,000	15,000	10,000	25,000	15,000	4,000
Total Earnings on Investments FOOD SERVICE		450,000	15,000	3,000	15,000	15,000	10,000	25,000	15,000	4,000
	1011	1 100 004								
Sales to Pupils - Lunch	1611 1612	1,108,804								
Sales to Pupils - Breakfast										
Sales to Pupils - A la Carte	1613									
Sales to Pupils - Other (Describe & Itemize)  Sales to Adults	1614 1620	247,356								
Other Food Service (Describe & Itemize)	1690	713,660								
Total Food Service	1690	2,069,820								
DISTRICT/SCHOOL ACTIVITY INCOME		2,003,020								
Admissions - Athletic	1711	41,139								
Admissions - Athletic  Admissions - Other	1711	35,000								
Fees	1720	309,445								
Book Store Sales	1730	110,000								
Other District/School Activity Revenue (Describe & Itemize)	1790	65,000								
Total District/School Activity Income	1730	560,584	0							
TEXTBOOK Income										
Rentals - Regular Textbooks	1811	935,000								
Rentals - Summer School Textbooks	1812	000,000								
Rentals - Adult/Continuing Education Textbooks	1813									
Rentals - Other (Describe)	1819									
Sales - Regular Textbooks	1821									
Sales - Summer School Textbooks	1822									
Sales - Adult/Continuing Education Textbooks	1823									
Sales - Other (Describe & Itemize)	1829									
Other (Describe & Itemize)	1890									
Total Textbooks		935,000								
OTHER REVENUE FROM LOCAL SOURCES										
Rentals	1910	5,000	30,000							
Contributions and Donations from Private Sources	1920									
Impact Fees from Municipal or County Governments	1930	1,000								
Services Provided Other Districts	1940									
Refund of Prior Years' Expenditures	1950									
Payments of Surplus Moneys from TIF Districts	1960	1,000,000								
Drivers' Education Fees	1970	135,450								
Proceeds from Vendors' Contracts	1980									
School Facility Occupation Tax Proceeds	1983									
Payment from Other Districts	1991									
Sale of Vocational Projects	1992									
Other Local Fees (Describe & Itemize)	1993									
Other Local Revenues (Describe & Itemize)	1999	8,500	1,000							
Total Other Revenue from Local Sources		1,149,950	31,000	0	0		0		0	
Total Receipts/Revenues from Local Sources	1000	45,860,445	8,611,845	3,000	809,557	2,320,908	270,000	701,419	1,181,497	895,034

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE						Social Security				
DISTRICT TO ANOTHER DISTRICT										
Flow-Through Revenue from State Sources	2100									
Flow-Through Revenue from Federal Sources	2200									
Other Flow-Through Revenue (Describe & Itemize)	2300									
Total Flow-Through Receipts/Revenues From	2000									
One District to Another District		0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES										
UNRESTRICTED GRANTS-IN-AID	0004	1 000 010								
General State Aid (Section 18-8.05)	3001	1,366,919								
General State Aid Hold Harmless/Supplemental	3002									
Reorganization Incentives (Accounts 3005-3021)	3005									
Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
Total Unrestricted Grants-In-Aid		1,366,919	0	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID		,,								
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100	1,032,550								
Special Education - Funding for Children Requiring Sp Ed Services	3105	.,002,000								
Special Education - Personnel	3110	500,000								
Special Education - Orphanage - Individual	3120	55,000								
Special Education - Orphanage - Summer Individual	3130	30,000				-				
Special Education - Summer School	3145	12,000								
Special Education - Other (Describe & Itemize)	3199	.2,000								
Total Special Education	0.00	1,599,550	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-							
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220	68,974								
CTE - WECEP	3225	00,011								
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
Total Career and Technical Education		68,974	0			0				
BILINGUAL EDUCATION										
Bilingual Education - Downstate - TPI and TBE	3305									
Bilingual Education - Downstate - Transitional Bilingual Education	3310									
Total Bilingual Education	1 20.0	0				0				
State Free Lunch & Breakfast	3360	4,473								
School Breakfast Initiative	3365	.,								
Driver Education	3370	150,000								
Adult Education (from ICCB)	3410	.55,550								
Adult Education - Other (Describe & Itemize)	3499									
TRANSPORTATION	1 3433									
Transportation - Regular and Vocational	3500									
Transportation - Regular and Vocational  Transportation - Special Education	3510				870,000					
Transportation - Other (Describe & Itemize)	3599				070,000					
· · · · · · · · · · · · · · · · · · ·	3599	0	0		870,000	0				
Total Transportation	0040	U	U		070,000	U				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660					1				
Truant Alternative/Optional Education	3695					1				
Early Childhood - Block Grant	3705									
Reading Improvement Block Grant	3715									
Reading Improvement Block Grant - Reading Recovery	3720									
Continued Reading Improvement Block Grant	3725									
Continued Reading Improvement Block Grant (2% Set Aside)	3726					<u> </u>				

	1	(40)	(20)	(20)	(40)	(50)	(00)	(70)	(00)	(0.0)
T.	Anat	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80) Tort	(90)
Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
	"					Social Security				a ca.c.,
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Technology for Success	3780									
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925									
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	2,416								
Total Restricted Grants-In-Aid		1,825,413	0	0	870,000		0		0	
Total Receipts/Revenues from State Sources	3000	3,192,332	0	0	870,000	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY										
FROM FEDERAL GOVT.										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDE	RΔI	0	0	0	0			0	0	0
GOVT										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received Directly from Federal Govt.	4090									
(Describe & Itemize)										
Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL										
GOVT. THRU THE STATE										
TITLE VI										
Title VI - Innovation and Flexibility Formula	4100									
Title VI - SEA Projects	4105									
Title VI - Rural Education Initiative (REI)	4107									
Title VI - Other (Describe & Itemize)	4199									
Total Title VI	1	0	0		0	0				
FOOD SERVICE										
Breakfast Start-Up Expansion	4200									
National School Lunch Program	4210	205,046								
Special Milk Program	4215	, -								
School Breakfast Program	4220	19,298								
Summer Food Service Admin/Program	4225									
Child and Adult Care Food Program	4226									
Fresh Fruit and Vegetables	4240									
Food Service - Other (Describe & Itemize)	4299									
Total Food Service		224,344				0				
TITLE I										
Title I - Low Income	4300	241,627				-				
Title I - Low Income - Neglected, Private	4305									
Title I - Comprehensive School Reform	4332									
Title I - Reading First	4334									
Title I - Even Start	4335 4337					-				
Title I - Reading First SEA Funds Title I - Migrant Education	4337									
Title I - Other (Describe & Itemize)	4340									
Total Title I	1 -1333	241.627	0		0	0				
Total Title I		271,021	0		0	0				

1	Acct	(10) Educational	(20) Operations &	(30) Debt Service	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention
Description	#	Educational	Maintenance	Debt Service	Transportation	Retirement/	Capital Flojects	Working Cash	TOIL	& Safety
TITLE IV						Social Security				
Title IV - Safe & Drug Free Schools - Formula	4400									
Title IV - 21st Century Comm Learning Centers	4421									
Title IV - Other (Describe & Itemize)	4499									
Total Title IV	4433	0	0		0	0				
FEDERAL - SPECIAL EDUCATION		0	0		0					
Federal Special Education - Preschool Flow-Through	4600									
Federal Special Education - Preschool Discretionary	4605									
Federal Special Education - Fleschool Discretionary  Federal Special Education - IDEA Flow Through	4620	1,399,046								
Federal Special Education - IDEA Flow Through	4625	1,333,040								
Federal Special Education - IDEA Room & Board  Federal Special Education - IDEA Discretionary	4630									
Federal Special Education - IDEA Discretionary  Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
Total Federal Special Education  Total Federal Special Education	4699	1,399,046	0		0	0				
·		1,399,040	0		0	0				
CTE - PERKINS	4770	CO 0C4								
CTE - Perkins-Title IIIE Tech Prep	4770	62,861				-				
CTE - Other (Describe & Itemize)	4799	62,861	0			0				
Total CTE - Perkins	4015	02,801	0			0				
Federal - Adult Education	4810									
ARRA - General State Aid - Education Stabilization	4850									
ARRA - Title I - Low Income	4851									
ARRA - Title I - Neglected, Private	4852									
ARRA - Title I - Delinquent, Private	4853									
ARRA - Title I - School Improvement (Part A)	4854									
ARRA - Title I - School Improvement (Section 1003g)	4855									
ARRA - IDEA - Part B - Preschool	4856									
ARRA - IDEA - Part B - Flow-Through	4857									
ARRA - Title IID - Technology - Formula	4860									
ARRA - Title IID - Technology - Competitive	4861									
ARRA - McKinney - Vento Homeless Education	4862									
ARRA - Child Nutrition Equipment Assistance	4863									
Impact Aid Formula Grants	4864									
Impact Aid Competitive Grants	4865									
Qualified Zone Academy Bond Tax Credits	4866									
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
ARRA - General State Aid - Other Government Services Stabilization	4870									
Other ARRA Funds - II	4871									
Other ARRA Funds - III	4872									
Other ARRA Funds - IV	4873									
Other ARRA Funds - V	4874									
ARRA - Early Childhood	4875									
Other ARRA Funds - VII	4876									
Other ARRA Funds - VIII	4877									
Other ARRA Funds - IX	4878									
Other ARRA Funds - X	4879									
Other ARRA Funds - Ed Job Fund Program	4880									
Total Stimulus Programs		0	0	0	0	0	0		0	0
Race to the Top Program	4901									
Race to the Top - Preschool Expansion Grant	4902									
Advanced Placement Fee/International Baccalaureate	4904									
Title III - Immigrant Education Program (IEP)	4905									
Title III - Language Inst Program - Limited English (LIPLEP)	4909									
Learn & Serve America	4910									
McKinney Education for Homeless Children	4920									
Title II - Eisenhower - Professional Development Formula	4930	60,865								
Title II - Teacher Quality	4932									
Federal Charter Schools	4960									
. Sasiai Situitoi Goriodio	1 -300					1				

		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Medicaid Matching Funds - Administrative Outreach	4991									
Medicaid Matching Funds - Fee-For-Service Program	4992									
Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	286,455								
Total Restricted Grants-In-Aid Received from Federal										
Govt. Thru the State		2,275,198	0	0	0	0	0		0	0
TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	2,275,198	0	0	0	0	0	0	0	0
TOTAL DIRECT RECEIPTS/REVENUES		51,327,975	8,611,845	3,000	1,679,557	2,320,908	270,000	701,419	1,181,497	895,034

		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
10 - EDUCATIONAL FUND (ED)										
INSTRUCTION (ED)										
Regular Programs	1100	20,418,917	3,877,134	1,175,005	1,529,207	1,648,740	47,302			28,696,305
Tuition Payment to Charter Schools	1115									0
Pre-K Programs	1125									0
Special Education Programs (Functions 1200 - 1220)	1200	5,105,669	1,178,833	133,450	89,827	17,214				6,524,993
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250	151,017		8,500	9,750					169,267
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400	132,518	31,644	12,200	39,749	60,903	39,888			316,902
Interscholastic Programs	1500	1,924,549	99,456	225,905	157,754	53,053	43,675			2,504,392
Summer School Programs	1600	272,768	4,347	600	19,500					297,215
Gifted Programs	1650									0
Driver's Education Programs	1700	681,138	114,583	9,376	6,000					811,097
Bilingual Programs	1800									0
Truant Alternative & Optional Programs	1900	232,804	37,932							270,736
Pre-K Programs - Private Tuition	1910						4,292,730			4,292,730
Regular K-12 Programs Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912									0
Special Education Programs Pre-K Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914							.	-	0
Remedial/Supplemental Programs Pre-K Private Tuition	1915							.	-	0
Adult/Continuing Education Programs Private Tuition	1916							.	-	0
CTE Programs Private Tuition	1917								-	0
Interscholastic Programs Private Tuition	1918								-	0
Summer School Programs Private Tuition	1919 1920						100,000	-	-	100,000
Gifted Programs Private Tuition  Bilingual Programs Private Tuition	1920						100,000	-	-	0
Truants Alternative/Opt Ed Programs Private Tuition	1921							-	-	0
Total Instruction <sup>14</sup>	1000	28,919,380	5,343,929	1,565,036	1,851,787	1,779,910	4,523,595	0	0	43,983,637
	1000	20,919,300	5,545,929	1,505,030	1,001,707	1,779,910	4,525,595	0	0	43,903,037
SUPPORT SERVICES (ED)										
Support Services - Pupil	0440	4 400 404	077 504	440.000	40,400		0.5			4 5 47 007
Attendance & Social Work Services	2110	1,109,131	277,531	118,800	42,430	4.400	35			1,547,927
Guidance Services	2120	2,656,729	547,751	23,410	12,902	4,100	1,430			3,246,322
Health Services	2130	136,252	28,774	715 155,000	7,729	60	156			173,686
Psychological Services	2140 2150	281,932	60,796	155,000	7,170		36,800			541,698
Speech Pathology & Audiology Services				.=						0
Other Support Services - Pupils (Describe & Itemize)	2190	1,212,910	293,641	178,398	35,492	4.400	20.424	0	0	1,720,441
Total Support Services - Pupil	2100	5,396,954	1,208,493	476,323	105,723	4,160	38,421	0	0	7,230,074
Support Services - Instructional Staff	0040	F70 470	40.005	400.070	C4 000		10.700			005.050
Improvement of Instruction Services  Educational Media Services	2210	579,179 375,440	46,805 76,107	162,072 36,200	64,900 39,241		12,700 400			865,656 527,388
Assessment & Testing	2230	19,600	70,107	96,620	3,750		400			119,970
Total Support Services - Instructional Staff	2200	974,219	122,912	294,892	107,891	0	13,100	0	0	1,513,014
Support Services - General Administration	LLUU	07 1,210	122,012	201,002	107,001		10,100			1,010,011
Board of Education Services	2310	36,674		215,000	8,750		25,148			285,572
Executive Administration Services	2320	346,373	63,750	19,100	7,200		13,500			449,923
Special Area Administration Services	2330	407,983	110,998	1,500	4,530	4,000	1,000			530,011
	2360 -	107,300	110,550	1,500	7,550	7,000	1,000			330,011
Tort Immunity Services	2370	704.020	474.740	225 000	20.400	4.000	20.040	0	0	0
Total Support Services - General Administration	2300	791,030	174,748	235,600	20,480	4,000	39,648	0	0	1,265,506
Support Services - School Administration	0.110	447.500	00.054	00.000	40.050	F00	4.400			F00.004
Office of the Principal Services	2410	417,530	66,354	22,200	12,350	500	1,100			520,034
Other Support Services - School Administration (Describe & Itemize)	2490	602,606	132,308							734,914
Total Support Services - School Administration	2400	1,020,136	198,662	22,200	12,350	500	1,100	0	0	1,254,948
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		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
Support Services - Business										
Direction of Business Support Services	2510									0
Fiscal Services	2520	509,489	121,326	42,600	7,900		54,000			735,315
Operation & Maintenance of Plant Services	2540			65,000	2,500					67,500
Pupil Transportation Services	2550									0
Food Services	2560	959,348	215,540	74,793	1,131,818	55,000	2,200			2,438,699
Internal Services	2570	76,418	39,465	185,000	15,000					315,883
Total Support Services - Business	2500	1,545,255	376,331	367,393	1,157,218	55,000	56,200	0	0	3,557,397
Support Services - Central										
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630	142,089	33,456	32,593	6,985		350			215,473
Staff Services	2640	339,170	79,847	78,362	4,650		8,000			510,029
Data Processing Services	2660	232,412	31,169	171,000	14,000					448,581
Total Support Services - Central	2600	713,671	144,472	281,955	25,635	0	8,350	0	0	1,174,083
Other Support Services (Describe & Itemize)	2900	61,078	17,238	3,000	2,295					83,611
Total Support Services	2000	10,502,343	2,242,856	1,681,363	1,431,592	63,660	156,819	0	0	16,078,633
COMMUNITY SERVICES (ED)	3000			76,183	5,679		425,756			507,618
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
Payments to Other Govt Units (In-State)										
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120			65,000						65,000
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
Total Payments to Districts and Other Govt Units	4100						_			
(In-State)				65,000			0			65,000
Payments for Regular Programs - Tuition	4210									0
Payments for Special Education Programs - Tuition	4220									0
Payments for Adult/Continuing Education Programs - Tuition	4230									0
Payments for CTE Programs - Tuition	4240									0
Payments for Community College Programs - Tuition	4270						10,000			10,000
Payments for Other Programs - Tuition	4280									0
Other Payments to In-State Govt Units (Describe & Itemize)	4290						180,000			180,000
Total Payments to Other Dist & Govt Units - Tuition	4200						190,000			190,000
(In State)	1010						190,000		-	
Payments for Regular Programs - Transfers	4310							-		0
Payments for Special Education Programs - Transfers	4320									0
Payments for Adult/Continuing Ed Programs - Transfers	4330 4340							-		0
Payments for CTE Programs - Transfers	4340									0
Payments for Community College Program - Transfers  Payments for Other Programs - Transfers	4370							-		0
Other Payments to In-State Govt Units - Transfers (Describe & Ite								-		0
Total Payments to Other District & Govt Units -	4300		-							0
Transfers (In State)			-	0			0		=	0
Payments to Other District & Govt Units (Out of State)	4400			25.000			100.000			0
Total Payments to Other District & Govt Units	4000			65,000			190,000			255,000
DEBT SERVICE (ED)										
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Property Repl Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0

		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
Debt Service - Interest on Long-Term Debt	5200									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (ED)	6000									0
Total Direct Disbursements/Expenditures		39,421,723	7,586,785	3,387,582	3,289,058	1,843,570	5,296,170	0	0	60,824,888
Excess (Deficiency) of Receipts/Revenues Over					, , , , , , , , , , , , , , , , , , ,					
Disbursements/Expenditures										(9,496,913)
20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
SUPPORT SERVICES (O&M)										
Support Services - Pupil										
Other Support Services - Pupils (Describe & Itemize)	2190									0
Support Services - Business										
Direction of Business Support Services	2510									0
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Services	2540	3,125,179	661,074	940,152	1,121,309	179,604	5,080			6,032,398
Pupil Transportation Services	2550									0
Food Services	2560									0
Total Support Services - Business	2500	3,125,179	661,074	940,152	1,121,309	179,604	5,080	0	0	6,032,398
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	2000	3,125,179	661,074	940,152	1,121,309	179,604	5,080	0	0	6,032,398
COMMUNITY SERVICES (O&M)	3000									0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&F	M)									
Payments to Other Govt Units (In-State)										
Payments for Special Education Programs	4120									0
Payments for CTE Program	4140									0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
Total Payments to Other Govt Units (In-State)	4100			0			0			0
Payments to Other Govt Units (Out of State) 14	4400									0
Total Payments to Other District and Govt Unit	4000			0			0			0
DEBT SERVICE (O&M)										
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (O&M)	6000									0
Total Direct Disbursements/Expenditures		3,125,179	661,074	940,152	1,121,309	179,604	5,080	0	0	6,032,398
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,579,447
										_,0.0,.11
30 - DEBT SERVICE FUND (DS)										
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
DEBT SERVICE (DS)										
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates Other Interest on Short Term Debt (Describe & Itemize)	5140							-		0
Other Interest on Short-Term Debt (Describe & Itemize)  Total Debt Service - Interest On Short-Term Debt	5150 <b>5100</b>						0			0
Total Debt Service - Interest On Short-Term Debt	3100						0			U

		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		(100)				(555)	(000)	, ,	` '	(555)
Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
Debt Service - Interest on Long-Term Debt	5200						166,231			166,231
Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						2,365,000			2,365,000
Debt Service Other (Describe & Itemize)	5400						2,500			2,500
Total Debt Service	5000			0			2,533,731			2,533,731
PROVISION FOR CONTINGENCIES (DS)	6000									0
Total Direct Disbursements/Expenditures				0			2,533,731			2,533,731
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,530,731)
40 - TRANSPORTATION FUND (TR)										
SUPPORT SERVICES (TR)										
Support Services - Pupils										
Other Support Services - Pupils (Describe & Itemize)	2190									0
Support Services - Business										
Pupil Transportation Services	2550	27,696	7,831	1,716,818	17,700	198,703	4,500			1,973,248
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	2000	27,696	7,831	1,716,818	17,700	198,703	4,500	0	0	1,973,248
COMMUNITY SERVICES (TR)	3000									0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
Payments to Other Govt Units (In-State)										
Payments for Regular Program	4110									0
Payments for Special Education Programs	4120									0
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
Total Payments to Other Govt Units (In-State)	4100			0			0			0
Payments to Other Govt Units (Out-of-State)	4400									0
(Describe & Itemize)	1000			0			0			0
Total Payments to Other Districts & Govt Units	4000			U			U			U
DEBT SERVICE (TR)										
Debt Service - Interest on Short-Term Debt	5440									0
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120 5130									0
Corporate Personal Prop Repl Tax Anticipation Notes  State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
Total Debt Service - Interest On Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200							:		0
Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup>	5300									0
(Lease/Purchase Principal Retired)  Debt Service - Other (Describe and Itemize)	5400									0
Total Debt Service  Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (TR)	6000						0	:		0
	0000	27 606	7 931	1 716 818	17 700	198,703	4 500	0	0	
Total Direct Disbursements/Expenditures  Excess (Deficiency) of Receipts/Revenues Over		27,696	7,831	1,716,818	17,700	190,703	4,500		<u> </u>	1,973,248
Disbursements/Expenditures										(293,691)
50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
INSTRUCTION (MR/SS)										
Regular Program	1100		530,475							530,475
Pre-K Programs	1125		333,0							0
Special Education Programs (Functions 1200-1220)	1200		330,403							330,403
Special Education Programs Pre-K	1225		,							0
Remedial and Supplemental Programs K-12	1250									0
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0

		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
CTE Programs	1400		17,921							17,921
Interscholastic Programs	1500		140,004							140,004
Summer School Programs	1600		11,278							11,278
Gifted Programs	1650									0
Driver's Education Programs	1700		9,850							9,850
Bilingual Programs	1800									0
Truant Alternative & Optional Programs	1900		12,738							12,738
Total Instruction	1000		1,052,669							1,052,669
SUPPORT SERVICES (MR/SS)										
Support Services - Pupil										
Attendance & Social Work Services	2110		71,325							71,325
Guidance Services	2120		101,053							101,053
Health Services	2130		25,814							25,814
Psychological Services	2140		4,088							4,088
Speech Pathology & Audiology Services	2150									0
Other Support Services - Pupils (Describe & Itemize)	2190		229,536							229,536
Total Support Services - Pupil	2100		431,816							431,816
Support Services - Instructional Staff										
Improvement of Instruction Services	2210		18,392							18,392
Educational Media Services	2220		29,220							29,220
Assessment & Testing	2230		20,220							0
Total Support Services - Instructional Staff	2200		47,612							47,612
Support Services - General Administration	LLUU		11,012							17,012
	0040		6,948							6,948
Board of Education Services	2310									
Executive Administration Services	2320		26,754							26,754
Special Area Administrative Services			31,098							31,098
Claims Paid from Self Insurance Fund Workers' Compensation or Workers' Occupation Disease Acts	2361									0
Payments	2302									0
Unemployment Insurance Payments	2363									0
Insurance Payments (regular or self-insurance)	2364									0
Risk Management and Claims Services Payments	2365									0
Judgment and Settlements	2366									0
Educational, Inspectional, Supervisory Services Related to Loss	2367									
Prevention or Reduction	2007									0
Reciprocal Insurance Payments	2368									0
Legal Service	2369									0
Total Support Services - General Administration	2300		64,800							64,800
Support Services - School Administration										
Office of the Principal Services	2410		25,343							25,343
Other Support Services - School Administration (Describe & Itemize)	2490		9,083							9,083
Total Support Services - School Administration	2400		34,426							34,426
Support Services - Business										
Direction of Business Support Services	2510									0
Fiscal Services	2520		66,017							66,017
Facilities Acquisition & Construction Services	2530		,							0
Operation & Maintenance of Plant Service	2540		589,343							589,343
Pupil Transportation Services	2550		5,247							5,247
Food Services	2560		168,577							168,577
Internal Services	2570		14,477							14,477
Total Support Services - Business	2500		843,661							843,661
			,							,,,,

		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
Support Services - Central										
Direction of Central Support Services	2610									
Planning, Research, Development & Evaluation Services	2620									
Information Services	2630		16,732							16,73
Staff Services	2640		69,661							69,66
Data Processing Services	2660		43,841							43,84
Total Support Services - Central	2600		130,234							130,23
Other Support Services (Describe & Itemize)	2900		11,382							11,38
Total Support Services	2000		1,563,931							1,563,93
COMMUNITY SERVICES (MR/SS)	3000									
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
Payments for Special Education Programs	4120									
Payments for CTE Programs	4140									
Total Payments to Other Districts & Govt Units	4000		0							
DEBT SERVICE (MR/SS)	1000									
Debt Service - Interest on Short-Term Debt										
	5110							-		
Tax Anticipation Warrants Tax Anticipation Notes	5110							-		
Corporate Personal Prop Repl Tax Anticipation Notes	5120							-		
State Aid Anticipation Certificates	5140							-		
Other (Describe & Itemize)	5150									
Total Debt Service	5000						0			
PROVISION FOR CONTINGENCIES (MR/SS)	6000									
Total Direct Disbursements/Expenditures	0000		2,616,600				0			2,616,60
Excess (Deficiency) of Receipts/Revenues Over			2,010,000				0			2,010,00
Disbursements/Expenditures										(295,69
Dissarsoments Expenditures										(200,00
60 - CAPITAL PROJECTS (CP)										
SUPPORT SERVICES (CP)										
Support Services - Business										
Facilities Acquisition & Construction Services	2530					5,090,483				5,090,48
Other Support Services (Describe & Itemize)	2900					1				.,,,,,,
Total Support Services	2000	0	0	0	0	5,090,483	0	0		5,090,48
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)		-	-							2,000,10
Payments to Other Govt Units (In-State)										
Payments to Other Govt Units (In-State)	4100									
Payment for Special Education Programs	4120									
Payment for CTE Programs	4140									
Other Payments to In-State Governmental Units	4190									
(Describe & Itemize)										
Total Payments to Other Districts & Govt Units	4000			0			0			(
PROVISION FOR CONTINGENCIES (CP)	6000									
Total Direct Disbursements/Expenditures		0	0	0	0	5,090,483	0	0		5,090,48
										, -, -

80 - TORT FUND (TF)							
SUPPORT SERVICES - GENERAL ADMINISTRATION							
Claims Paid from Self Insurance Fund	2361						0
Workers' Compensation or Workers' Occupational Disease Act Payments	2362						0
Unemployment Insurance Payments	2363		691,516				691,516
Insurance Payments (regular or self-insurance)	2364		2,000				2,000
Risk Management and Claims Services Payments	2365			175,000			175,000
Judgment and Settlements	2366				10,000		10,000
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367						0

		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		(100)	` ,	` ′	` ,	(300)	(000)	' '	` ,	(900)
Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
Reciprocal Insurance Payments	2368									0
Legal Service	2369									0
Property Insurance (Building & Grounds)	2371									0
Vehicle Insurance (Transportation)	2372									0
Total Support Services - General Administration	2000	0	0	693,516	0	175,000	10,000	0		878,516
DEBT SERVICE (TF)										
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (TF)	6000									0
Total Direct Disbursements/Expenditures		0	0	693,516	0	175,000	10,000	0		878,516
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										302,981
90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
SUPPORT SERVICES (FP&S)										
Support Services - Business										
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Service	2540					30,000				30,000
Total Support Services - Business	2500	0	0	0	0	,	0	0		30,000
Other Support Services (Describe & Itemize)	2900					00,000				0
Total Support Services  Total Support Services	2000	0	0	0	0	30.000	0	0		30,000
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	2000	-				30,000				30,000
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
DEBT SERVICE (FP&S)	4000									
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									0
	5300									0
Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)										0
Total Debt Service	5000						0			0
PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
Total Direct Disbursements/Expenditures		0	0	0	0	30,000	0	0		30,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										865,034

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

Revenue - Line 74 - Sales to elemenetary districts	713,660
2. Revenue - Line 81 - Athletic banner sponsorship & summer fees	65,000
<ol> <li>Revenue - Line 107 - Sale of surplus equipment</li> <li>Revenue - Line 107 - Township summer school grant</li> <li>Revenue - Line 107 - Miscellaneous revenue         Total Revenue Line 107     </li> </ol>	1,000 3,000 4,500 8,500
<ul><li>6. Revenue - Line 171 - State library grant</li><li>7. Revenue - Line 272 - DORS STEP &amp; Transition Specialist grants</li></ul>	2,416 286,455
<ul><li>8. Expenditures - Line 41 - Safety &amp; support costs</li><li>9. Expenditures - Line 41 - Tradition of Excellence costs Total Expenditures Line 41</li></ul>	1,716,441 4,000 1,720,441
10. Expenditures - Line 56 - Non-teaching portion of Division Heads	734,914
<ul> <li>11. Expenditures - Line 73 - Mailroom personnel &amp; benefits; clerical extra duties, overtime, subs</li> <li>12. Expenditures - Line 73 - Clerical professional development</li> <li>13. Expenditures - Line 73 - IDEA additional summer clerical support</li> <li>Total Expenditures Line 73</li> </ul>	78,316 3,000 2,295 83,611
14. Expenditures - Line 91 - Tuition for West 40's Harbor School	180,000
15. Expenditures - Line 165 - Paying agent fees	2,500
16. Expenditures - Line 231 - Safety & Support Medicare costs	229,536
17. Expenditures - Line 254 - Division Head Medicare costs	9,083
18. Expenditures - Line 272 - Mailroom & miscellaneous clerical IMRF & related costs	11,382

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#### Oak Park and River Forest High School D200

6-013-2000-13

### **DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only**

	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
Direct Revenues	51,327,975	8,611,845	1,679,557	701,419	62,320,796
Direct Expenditures	60,824,888	6,032,398	1,973,248		68,830,534
Difference	(9,496,913)	2,579,447	(293,691)	701,419	(6,509,738)
Estimated Fund Balance - June 30, 2016	79,132,333	112,686	3,272,841	4,861,169	87,379,029

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

A deficit reduction plan is required if the local board of education adopts (or amends) the 2015-16 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).

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

The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2014-2015 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.

The deficit reduction plan, if required, is developed using ISBE guidelines and format.

# DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2015-16

Oak Park and River Forest High School D200 6-013-2000-1:

District Number

		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		88,629,246	2,353,722	3,566,532	6,725,535	101,275,035
RECEIPTS/REVENUES	Acct No.					
LOCAL SOURCES	1000	45,860,445	8,611,845	809,557	701,419	55,983,266
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
STATE SOURCES	3000	3,192,332	0	870,000	0	4,062,332
FEDERAL SOURCES	4000	2,275,198	0	0	0	2,275,198
Total Receipts/Revenues		51,327,975	8,611,845	1,679,557	701,419	62,320,796
DISBURSEMENTS/EXPENDITURES	Funct No.					
INSTRUCTION	1000	43,983,637				43,983,637
SUPPORT SERVICES	2000	16,078,633	6,032,398	1,973,248		24,084,279
COMMUNITY SERVICES	3000	507,618	0	0		507,618
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	255,000	0	0		255,000
DEBT SERVICES	5000	0	0	0		0
PROVISION FOR CONTINGENCIES	6000	0	0	0		0
Total Disbursements/Expenditures		60,824,888	6,032,398	1,973,248		68,830,534
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(9,496,913)	2,579,447	(293,691)	701,419	(6,509,738)
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
OTHER USES OF FUNDS (8000)		0	4,820,483	0	2,565,785	7,386,268
TOTAL OTHER SOURCES/USES OF FUNDS		0	(4,820,483)	0	(2,565,785)	(7,386,268)
ESTIMATED ENDING FUND BALANCE		79,132,333	112,686	3,272,841	4,861,169	87,379,029

Oak Park and River Forest High School D200 6-013 District Number	- <u>-</u> 2000-1:		ES	TIMATED BUDG FY2016-17	ET	
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		79,132,333	112,686	3,272,841	4,861,169	87,379,029
RECEIPTS/REVENUES	Acct No.					
LOCAL SOURCES	1000					0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
STATE SOURCES	3000					0
FEDERAL SOURCES	4000					0
Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct No.					
INSTRUCTION	1000					0
SUPPORT SERVICES	2000					0
COMMUNITY SERVICES	3000					0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
DEBT SERVICES	5000					0
PROVISION FOR CONTINGENCIES	6000					0
Total Disbursements/Expenditures		0	0	0		0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)						0
OTHER USES OF FUNDS (8000)						0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
ESTIMATED ENDING FUND BALANCE		79,132,333	112,686	3,272,841	4,861,169	87,379,029

#### ESTIMATED BUDGET FY2017-18

Oak Park and River Forest High School D200 6-013-2000-1:

District Number

Operations & Transportation Working Cash **Educational Fund** Total Maintenance Fund Fund Fund **ESTIMATED BEGINNING FUND BALANCE** (must equal prior Ending Fund Balance) 79,132,333 112,686 3,272,841 4,861,169 87,379,029 Acct RECEIPTS/REVENUES No. LOCAL SOURCES 1000 0 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE 2000 DISTRICT TO ANOTHER DISTRICT 0 STATE SOURCES 3000 0 **FEDERAL SOURCES** 4000 0 0 0 Total Receipts/Revenues 0 0 0 Funct DISBURSEMENTS/EXPENDITURES No. INSTRUCTION 1000 0 SUPPORT SERVICES 0 2000 **COMMUNITY SERVICES** 0 3000 **PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS** 4000 0 **DEBT SERVICES** 5000 0 PROVISION FOR CONTINGENCIES 6000 0 Total Disbursements/Expenditures 0 0 0 0 Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures 0 0 0 0 OTHER SOURCES/USES OF FUNDS OTHER SOURCES OF FUNDS (7000) 0 OTHER USES OF FUNDS (8000) 0 TOTAL OTHER SOURCES/USES OF FUNDS 0 0 0 0 0 **ESTIMATED ENDING FUND BALANCE** 79,132,333 112,686 3,272,841 4,861,169 87,379,029

Oak Park and River Forest High School D200 6-013  District Number	-2000-1: -		ES	TIMATED BUDG FY2018-19	ET	
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		79,132,333	112,686	3,272,841	4,861,169	87,379,029
RECEIPTS/REVENUES	Acct No.					
LOCAL SOURCES	1000					0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
STATE SOURCES	3000					0
FEDERAL SOURCES	4000					0
Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct No.					
INSTRUCTION	1000					0
SUPPORT SERVICES	2000					0
COMMUNITY SERVICES	3000					0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
DEBT SERVICES	5000					0
PROVISION FOR CONTINGENCIES	6000					0
Total Disbursements/Expenditures		0	0	0		0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)						0
OTHER USES OF FUNDS (8000)						0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
ESTIMATED ENDING FUND BALANCE		79,132,333	112,686	3,272,841	4,861,169	87,379,029

		SUMMARY			
	-2000-13		ESTIMATE	EFICIT REDUCTION  D BUDGET	N PLAN
District Number		Date of Adoption:			
				(Enter as MM/DD/YY)	
		FY2015-16	FY2016-17	FY2017-18	FY2018-19
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		404 075 005	07.070.000	27 272 222	07.070.000
(must equal prior Ending Fund Balance)	Acct	101,275,035	87,379,029	87,379,029	87,379,029
RECEIPTS/REVENUES	No.				
LOCAL SOURCES	1000	55,983,266	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
STATE SOURCES	3000	4,062,332	0	0	0
FEDERAL SOURCES	4000	2,275,198	0	0	0
Total Receipts/Revenues		62,320,796	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct No.				
INSTRUCTION	1000	43,983,637	0	0	0
SUPPORT SERVICES	2000	24,084,279	0	0	0
COMMUNITY SERVICES	3000	507,618	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	255,000	0	0	0
DEBT SERVICES	5000	0	0	0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0
Total Disbursements/Expenditures		68,830,534	0	0	0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(6,509,738)	0	0	0
OTHER SOURCES/USES OF FUNDS					
OTHER SOURCES OF FUNDS (7000)		0	0	0	0
OTHER USES OF FUNDS (8000)		7,386,268	0	0	0
TOTAL OTHER SOURCES/USES OF FUNDS		(7,386,268)	0	0	0
ESTIMATED ENDING FUND BALANCE		87,379,029	87,379,029	87,379,029	87,379,029

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# Deficit Reduction Plan-Background/Assumptions Fiscal Year 2016 through Fiscal Year 2019

	Oak Park and River Forest High School D200 6-013-2000-13
	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:
	http://www.isbe.net/sfms/budget/default.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:

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### **ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS**

(For Local Use Only)

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

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2016 budgeted expenditures over FY2015 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: Oak Park and River Forest High School D200

RCDT Number: 6-013-2000-13

(5555)							
			ed Actual Expen Fiscal Year 2015	•	Budgeted Expenditures, Fiscal Year 2016		
Description	Funct. No.	(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	441,231		441,231	449,923		449,923
2. Special Area Administration Services	2330	675,457		675,457	530,011		530,011
Other Support Services - School     Administration	2490	713,561		713,561	734,914		734,914
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570	312,240		312,240	315,883		315,883
6. Direction of Central Support Services	2610			0	0		0
<ol> <li>Deduct - Early Retirement or other pension o required by state law and include above</li> </ol>	bligations			0			0
8. Totals		2,142,489	0	2,142,489	2,030,731	0	2,030,731
Estimated Percent Increase (Decrease) for (Budgeted) over FY2015 (Actual)	FY2016						-5%

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

#### Oak Park and River Forest High School D200 6-013-2000-13

In accordance with the School Code, Section 10-20.21, all <u>school districts</u> 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 <u>school district</u> 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)

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non Monetary Remunerations Distributed
Coca-Cola Refreshments	Beverage	5,345	-	Rebate for beverage sales.	Used to offset food service program costs.
Visual Image Photography, Inc.	Photography Services	9,867	-	Rebate for photography package sales.	Used to offset cost of producing the yearbook.
Athletico	Athletic Training Services	-	6,600	Various athletic trainer event coverage.	Services provided at various athletic events including physical night.

#### **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
- <sup>4</sup> 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.
- <sup>6</sup> 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.
- <sup>7</sup> 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).
- <sup>10</sup> Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- <sup>11</sup> 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.
- <sup>14</sup> Only tuition payments made to <u>private facilities</u>. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (<u>principal only</u>) 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)

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#### **CHECK FOR ERRORS**

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.

Budget Item References	Message
Is Deficit Reduction Plan Required?	Deficit reduction plan is not required.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	ACCRUAL
Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct 7000)	udgetSum 2-3 - Acct. 8000).
Estimated Beginning Fund Balance July,1 2015 for all Funds (Cells C3 - K3)(Line must have a	OK
number or zero)	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).	ОК
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).	ок
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).	ок
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).	ОК
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).	ОК
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).	ОК
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2015, (Cash	Sum 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
Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2016, (Page CashSum	
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 OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK OK
Capital Projects (Fund 60 - H21)	OK OK
Working Cash (Fund 70 - Cell I21)	OK OK
Tort (Fund 80 - Cell J21)	OK OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK OK
	-
<ul> <li>Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disburse (Page CashSum 4).</li> </ul>	ments,
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).	ОК
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