

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2015 - June 30, 2016

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 budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Oak Park and River Forest High School D200, County of Cook,
State of Illinois, for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016.

WHEREAS the Board of Education of Oak Park and River Forest High School D200,
County of Cook, 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 24th day of September, 20 15, 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, 2015 and ending June 30, 2016.

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 24th
day of September, 20 15 by a roll call vote of 7 Yeas, and 0 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
Sara Spivy	
Steve Gevinson	
Jackie Moore	
Jeff Weissglass	
Tom Cofsky	
Fred Arkin	
Jennifer Cassell	

* 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.

<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(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										
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 DISTRICT TO ANOTHER DISTRICT	2000	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 ²	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		0	0				
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	0	0	0	0		0	0
Total Direct Disbursements/Expenditures ⁹		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 ²	4180	0	0	0	0	0	0		0	0
Total Disbursements/Expenditures		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 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 ¹⁶	7110									
Abatement of the Working Cash Fund ¹⁶	7110									
Transfer of Working Cash Fund Interest	7120			2,565,785						
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Projects Fund to O&M Fund	7150		0							
Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0							
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0						
SALE OF BONDS (7200)										
Principal on Bonds Sold ⁴	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets ⁵	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

<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(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 ¹⁶	8110							0		
Transfer of Working Cash Fund Interest	8120							2,565,785		
Transfer Among Funds	8130									
Transfer of Interest ⁶	8140									
Transfer from Capital Projects Fund to O&M Fund	8150									
Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160									
Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} 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)

Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
		Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
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

SUMMARY OF CASH TRANSACTIONS

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
BEGINNING CASH BALANCE ON HAND July 1, 2015 ⁷		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
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 Disbursements		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

ESTIMATED RECEIPTS/REVENUES

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
Special Education Transportation Fees from Other Sources (Out of State)	1444									
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									
Total Transportation Fees					0					
EARNINGS ON INVESTMENTS										
Interest on Investments	1510	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									
Total Earnings on Investments		450,000	15,000	3,000	15,000	15,000	10,000	25,000	15,000	4,000
FOOD SERVICE										
Sales to Pupils - Lunch	1611	1,108,804								
Sales to Pupils - Breakfast	1612									
Sales to Pupils - A la Carte	1613									
Sales to Pupils - Other (Describe & Itemize)	1614									
Sales to Adults	1620	247,356								
Other Food Service (Describe & Itemize)	1690	713,660								
Total Food Service		2,069,820								
DISTRICT/SCHOOL ACTIVITY INCOME										
Admissions - Athletic	1711	41,139								
Admissions - Other	1719	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		560,584	0							
TEXTBOOK Income										
Rentals - Regular Textbooks	1811	935,000								
Rentals - Summer School Textbooks	1812									
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	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/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
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	0	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 FEDERAL GOVT										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
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		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									
Title I - Reading First SEA Funds	4337									
Title I - Migrant Education	4340									
Title I - Other (Describe & Itemize)	4399									
Total Title I		241,627	0		0	0				

ESTIMATED RECEIPTS/REVENUES

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
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	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

Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
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									0
Gifted Programs Private Tuition	1920						100,000			100,000
Bilingual Programs Private Tuition	1921									0
Truants Alternative/Opt Ed Programs Private Tuition	1922									0
Total Instruction¹⁴	1000	28,919,380	5,343,929	1,565,036	1,851,787	1,779,910	4,523,595	0	0	43,983,637
SUPPORT SERVICES (ED)										
Support Services - Pupil										
Attendance & Social Work Services	2110	1,109,131	277,531	118,800	42,430		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	7,729	60	156			173,686
Psychological Services	2140	281,932	60,796	155,000	7,170		36,800			541,698
Speech Pathology & Audiology Services	2150									0
Other Support Services - Pupils (Describe & Itemize)	2190	1,212,910	293,641	178,398	35,492					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										
Improvement of Instruction Services	2210	579,179	46,805	162,072	64,900		12,700			865,656
Educational Media Services	2220	375,440	76,107	36,200	39,241		400			527,388
Assessment & Testing	2230	19,600		96,620	3,750					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										
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
Tort Immunity Services	2360 - 2370									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										
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

Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
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 (In-State)	4100			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 (In State)	4200						190,000			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									0
Payments for CTE Programs - Transfers	4340									0
Payments for Community College Program - Transfers	4370									0
Payments for Other Programs - Transfers	4380									0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
Payments to Other District & Govt Units (Out of State)	4400									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

Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
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)										
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&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)										
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

30 - DEBT SERVICE FUND (DS)

PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)										
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	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest On Short-Term Debt	5100						0			0

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

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

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.

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

Oak Park and River Forest High School D200 District Number		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2015-16				
		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

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

Oak Park and River Forest High School D200 6-013-2000-13 District Number		ESTIMATED BUDGET FY2016-17				
		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

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

Oak Park and River Forest High School D200 6-013-2000-13 District Number		ESTIMATED BUDGET FY2017-18				
		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

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

Oak Park and River Forest High School D200 6-013-2000-13 District Number		ESTIMATED BUDGET FY2018-19				
		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

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

Oak Park and River Forest High School D200 6-013-2000-13 <i>District Number</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> _____ <i>(Enter as MM/DD/YY)</i>			
		FY2015-16	FY2016-17	FY2017-18	FY2018-19
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		101,275,035	87,379,029	87,379,029	87,379,029
RECEIPTS/REVENUES					
	Acct 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

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:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

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

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of 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)		Estimated Actual Expenditures, Fiscal Year 2015			Budgeted Expenditures, Fiscal Year 2016		
		(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
3. 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
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		2,142,489	0	2,142,489	2,030,731	0	2,030,731
9. Estimated Percent Increase (Decrease) for FY2016 (Budgeted) over FY2015 (Actual)							-5%

School District Name: Oak Park and River Forest High School D200

RCDT Number: 6-013-2000-13

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.
- 3^a 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)

CHECK FOR ERRORS	
<p>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?	Deficit reduction plan is not required.
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 2015 for all Funds (Cells C3 - K3)(Line must have a 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).	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, 2015, (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, 2016, (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