

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

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

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

Date of Amended Budget: _____
(MM/DD/YY)

District Name: _____ Community High School District #155
District RCDT No: _____ 44-063-1550-16

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

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

AND WHEREAS a public hearing was held as to such budget on the _____ 17th _____ day of _____ September _____, 20 _____ 13 _____,
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied
with;

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

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

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this _____ 17th _____
day of _____ September _____, 20 _____ 2013 _____ by a roll call vote of _____ 5 _____ Yeas, and _____ 0 _____ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required
by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 31,
whichever comes first. Budgets are submitted to: www.isbe.net/sfms/budget/2014/budget.htm. The electronic version does
not require member signatures.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2013 ¹		35,713,234	7,714,408	438,251	5,681,797	1,779,800	15,884,271	4,018,030	0	0	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	61,539,920	7,795,400	3,677,300	2,727,300	2,755,300	147,300	3,700	0	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	9,629,821	59,700	0	1,001,500	0	0	0	0	0	
8	FEDERAL SOURCES	4000	2,662,726	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		73,832,467	7,855,100	3,677,300	3,728,800	2,755,300	147,300	3,700	0	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	13,425,400									
11	Total Receipts/Revenues		87,257,867	7,855,100	3,677,300	3,728,800	2,755,300	147,300	3,700	0	0	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	57,062,155				903,126					
14	SUPPORT SERVICES	2000	17,012,205	6,170,178		3,247,129	1,442,721	2,030,000		0	0	
15	COMMUNITY SERVICES	3000	3,600	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	2,041,000	0	0	11,000	0	0				0
17	DEBT SERVICES	5000	0	0	5,675,425	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	75,000	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		76,118,960	6,245,178	5,675,425	3,258,129	2,345,847	2,030,000		0	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	13,425,400	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		89,544,360	6,245,178	5,675,425	3,258,129	2,345,847	2,030,000		0	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(2,286,493)	1,609,922	(1,998,125)	470,671	409,453	(1,882,700)	3,700	0	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110			2,000,000							
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	0	2,000,000	0	0	0	0	0	0	

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							2,000,000			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	0	0	0	0	0	2,000,000	0	0	
80	Total Other Sources/Uses of Fund		0	0	2,000,000	0	0	0	(2,000,000)	0	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2014		33,426,741	9,324,330	440,126	6,152,468	2,189,253	14,001,571	2,021,730	0	0	

SUMMARY OF EXPENDITURES (by Major Object)												
	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
86	Object Name											
87	Salaries	100	49,882,307	2,371,271		35,157		0		0	0	52,288,735
88	Employee Benefits	200	14,357,353	603,141		9,572	2,345,847	0		0	0	17,315,913
89	Purchased Services	300	4,831,652	1,174,900	0	2,938,600		182,000		0	0	9,127,152
90	Supplies & Materials	400	3,161,723	1,613,166		0		0		0	0	4,774,889
91	Capital Outlay	500	53,940	265,300		270,000		1,842,000		0	0	2,431,240
92	Other Objects	600	2,536,817	75,000	5,675,425	0	0	0		0	0	8,287,242
93	Non-Capitalized Equipment	700	878,868	142,400		4,800		6,000		0	0	1,032,068
94	Termination Benefits	800	416,300	0		0						416,300
95	Total Expenditures		76,118,960	6,245,178	5,675,425	3,258,129	2,345,847	2,030,000		0	0	95,673,539

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2013 ⁷		69,990,004	11,390,416	2,250,459	7,219,335	3,255,853	16,176,301	4,018,031		
4	Total Direct Receipts & Other Sources ⁸		73,832,467	7,855,100	5,677,300	3,728,800	2,755,300	147,300	3,700	0	0
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		73,832,467	7,855,100	5,677,300	3,728,800	2,755,300	147,300	3,700	0	0
12	Total Amount Available		143,822,471	19,245,516	7,927,759	10,948,135	6,011,153	16,323,601	4,021,731	0	0
13	Total Direct Disbursements & Other Uses ⁹		76,118,960	6,245,178	5,675,425	3,258,129	2,345,847	2,030,000	2,000,000	0	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		76,118,960	6,245,178	5,675,425	3,258,129	2,345,847	2,030,000	2,000,000	0	0
21	ENDING CASH BALANCE ON HAND June 30, 2014 ⁷		67,703,511	13,000,338	2,252,334	7,690,006	3,665,306	14,293,601	2,021,731	0	0

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	53,573,000	7,386,300	3,675,800	2,708,100	1,181,800				
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	1,477,300								
8	FICA and Medicare Only Levies	1150					1,477,300				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		55,050,300	7,386,300	3,675,800	2,708,100	2,659,100	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	1,162,650				90,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		1,162,650	0	0	0	90,000	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321	85,200								
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		85,200								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				12,800					
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					12,800					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	168,000	19,000	1,500	6,400	6,200	82,300	3,700		
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		168,000	19,000	1,500	6,400	6,200	82,300	3,700	0	0
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	403,300								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	743,300								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	16,800								
74	Other Food Service (Describe & Itemize)	1690	135,000								
75	Total Food Service		1,298,400								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	222,100								
78	Admissions - Other	1719	76,500								
79	Fees	1720	1,112,900	170,400							
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		1,411,500	170,400							
83	TEXTBOOK Income										
84	Rentals - Regular Textbooks	1811	246,400								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbooks		246,400								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		186,000							
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930						65,000			
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	90,700								
102	Proceeds from Vendors' Contracts	1980	9,500								
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993	3,500								
107	Other Local Revenues (Describe & Itemize)	1999	2,013,770	33,700							
108	Total Other Revenue from Local Sources		2,117,470	219,700	0	0	0	65,000	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	61,539,920	7,795,400	3,677,300	2,727,300	2,755,300	147,300	3,700	0	0

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	7,064,100								
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		7,064,100	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	527,600								
125	Special Education - Extraordinary	3105	849,400								
126	Special Education - Personnel	3110	737,000								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145	18,800								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		2,132,800	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	160,120								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		160,120	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		0				0				
145	State Free Lunch & Breakfast	3360	4,600								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	266,900								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500				43,700					
152	Transportation - Special Education	3510				957,800					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		1,001,500	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K	
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
163	Chicago General Education Block Grant	3766										
164	Chicago Educational Services Block Grant	3767										
165	School Safety & Educational Improvement Block Grant	3775										
166	Technology - Learning Technology Centers	3780										
167	State Charter Schools	3815										
168	Extended Learning Opportunities - Summer Bridges	3825										
169	Infrastructure Improvements - Planning/Construction	3920										
170	School Infrastructure - Maintenance Projects	3925		59,700								
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,301									
172	Total Restricted Grants-In-Aid		2,565,721	59,700	0	1,001,500	0	0	0	0	0	
173	Total Receipts/Revenues from State Sources	3000	9,629,821	59,700	0	1,001,500	0	0	0	0	0	
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES											
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.											
176	Federal Impact Aid	4001										
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009										
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0	
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT											
180	Head Start	4045										
181	Construction (Impact Aid)	4050										
182	MAGNET	4060										
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090										
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0	
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE											
186	TITLE V											
187	Title V - Innovation and Flexibility Formula	4100										
188	Title V - SEA Projects	4105										
189	Title V - Rural and Low Income Schools (REI)	4107										
190	Title V - Other (Describe & Itemize)	4199										
191	Total Title V		0	0		0	0					
192	FOOD SERVICE											
193	Breakfast Start-Up	4200										
194	National School Lunch Program	4210	300,700									
195	Special Milk Program	4215										
196	School Breakfast Program	4220										
197	Summer Food Service Admin/Program	4225										
198	Child Care Commodity/SFS 13-Adult Day Care	4226										
199	Fresh Fruit and Vegetables	4240										
200	Food Service - Other (Describe & Itemize)	4299	63,400									
201	Total Food Service		364,100				0					
202	TITLE I											
203	Title I - Low Income	4300										
204	Title I - Low Income - Neglected, Private	4305										
205	Title I - Comprehensive School Reform	4332										
206	Title I - Reading First	4334										
207	Title I - Even Start	4335										
208	Title I - Reading First SEA Funds	4337										
209	Title I - Migrant Education	4340										
210	Title I - Other (Describe & Itemize)	4399										
211	Total Title I		0	0		0	0					

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600									
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620	1,081,968								
221	Federal Special Education - IDEA Room & Board	4625	943,400								
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		2,025,368	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title III Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799	102,051								
228	Total CTE - Perkins		102,051	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - XI	4880									
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Advanced Placement Fee/International Baccalaureate	4904									
262	Emergency Immigrant Assistance	4905									
263	Title III - English Language Acquisition	4909									
264	Learn & Serve America	4910									
265	McKinney Education for Homeless Children	4920									
266	Title II - Eisenhower - Professional Development Formula	4930									
267	Title II - Teacher Quality	4932	43,317								

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
268	Federal Charter Schools	4960									
269	Medicaid Matching Funds - Administrative Outreach	4991	68,400								
270	Medicaid Matching Funds - Fee-For-Service Program	4992	59,490								
271	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998									
272	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		2,662,726	0	0	0	0	0		0	0
273	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	2,662,726	0	0	0	0	0	0	0	0
274	TOTAL DIRECT RECEIPTS/REVENUES		73,832,467	7,855,100	3,677,300	3,728,800	2,755,300	147,300	3,700	0	0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	28,831,106	9,250,164	335,058	1,157,700	440	22,220	144,846	370,000	40,111,534
6	Pre-K Programs	1125									0
7	Special Education Programs (Functions 1200 - 1220)	1200	5,126,528	1,427,173	1,000,875	77,690		100	93,622	21,900	7,747,888
8	Special Education Programs Pre-K	1225									0
9	Remedial and Supplemental Programs K-12	1250		2,066							2,066
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400	2,794,981	751,718	6,200	37,200			55,100		3,645,199
13	Interscholastic Programs	1500	2,314,184	296,939	413,200	544,733	18,500	82,297	32,500		3,702,353
14	Summer School Programs	1600	207,013	23,332		900					231,245
15	Gifted Programs	1650									0
16	Driver's Education Programs	1700	159,276	70,856	47,500	39,238					316,870
17	Bilingual Programs	1800									0
18	Truant Alternative & Optional Programs	1900									0
19	Pre-K Programs - Private Tuition	1910									0
20	Regular K-12 Programs Private Tuition	1911						55,000			55,000
21	Special Education Programs K-12 Private Tuition	1912						1,250,000			1,250,000
22	Special Education Programs Pre-K Tuition	1913									0
23	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
25	Adult/Continuing Education Programs Private Tuition	1916									0
26	CTE Programs Private Tuition	1917									0
27	Interscholastic Programs Private Tuition	1918									0
28	Summer School Programs Private Tuition	1919									0
29	Gifted Programs Private Tuition	1920									0
30	Bilingual Programs Private Tuition	1921									0
31	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
32	Total Instruction¹⁴	1000	39,433,088	11,822,248	1,802,833	1,857,461	18,940	1,409,617	326,068	391,900	57,062,155
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	1,053,613	263,701		800					1,318,114
36	Guidance Services	2120	2,322,129	589,387	14,150	46,375		8,030			2,980,071
37	Health Services	2130	352,389	88,210	54,900	4,900					500,399
38	Psychological Services	2140	332,080	60,226		2,500					394,806
39	Speech Pathology & Audiology Services	2150	211,220	50,993		800					263,013
40	Other Support Services - Pupils (Describe & Itemize)	2190									0
41	Total Support Services - Pupil	2100	4,271,431	1,052,517	69,050	55,375	0	8,030	0	0	5,456,403
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	368,064	86,112	135,519	21,900		2,500			614,095
44	Educational Media Services	2220	617,389	172,366		116,031					905,786
45	Assessment & Testing	2230	14,225	612	121,000	234,600					370,437
46	Total Support Services - Instructional Staff	2200	999,678	259,090	256,519	372,531	0	2,500	0	0	1,890,318
47	Support Services - General Administration										
48	Board of Education Services	2310	61,799	8,041	347,000	15,700		38,700			471,240
49	Executive Administration Services	2320	332,000	77,789	19,000	10,900		9,600		24,400	473,689
50	Special Area Administration Services	2330	101,000	29,842							130,842
51	Tort Immunity Services	2360 - 2370			289,750						289,750
52	Total Support Services - General Administration	2300	494,799	115,672	655,750	26,600	0	48,300	0	24,400	1,365,521
53	Support Services - School Administration										
54	Office of the Principal Services	2410	1,504,446	346,391	99,300	119,456	5,000	23,270	44,000		2,141,863
55	Other Support Services - School Administration (Describe & Itemize)	2490	1,137,099	286,565							1,423,664
56	Total Support Services - School Administration	2400	2,641,545	632,956	99,300	119,456	5,000	23,270	44,000	0	3,565,527

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
57	Support Services - Business										
58	Direction of Business Support Services	2510									0
59	Fiscal Services	2520	456,206	136,046	82,000	104,000		2,500			780,752
60	Operation & Maintenance of Plant Services	2540							800		800
61	Pupil Transportation Services	2550									0
62	Food Services	2560	412,088	135,275	597,200	423,300	20,000	4,100	3,600		1,595,563
63	Internal Services	2570	29,839	152	1,000	20,900					51,891
64	Total Support Services - Business	2500	898,133	271,473	680,200	548,200	20,000	6,600	4,400	0	2,429,006
65	Support Services - Central										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620									0
68	Information Services	2630	123,138	21,312	4,600	1,200		100	5,000		155,350
69	Staff Services	2640	215,335	49,445	20,700	15,900		1,500			302,880
70	Data Processing Services	2660	805,160	132,640	232,500	165,000	10,000	2,500	499,400		1,847,200
71	Total Support Services - Central	2600	1,143,633	203,397	257,800	182,100	10,000	4,100	504,400	0	2,305,430
72	Other Support Services (Describe & Itemize)	2900									0
73	Total Support Services	2000	10,449,219	2,535,105	2,018,619	1,304,262	35,000	92,800	552,800	24,400	17,012,205
74	COMMUNITY SERVICES (ED)	3000			3,600						3,600
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)										
77	Payments for Regular Programs	4110									0
78	Payments for Special Education Programs	4120			893,500			215,100			1,108,600
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140									0
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190			113,100						113,100
83	Total Payments to Districts and Other Govt Units (In-State)	4100			1,006,600			215,100			1,221,700
84	Payments for Regular Programs - Tuition	4210						600			600
85	Payments for Special Education Programs - Tuition	4220						790,000			790,000
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0
87	Payments for CTE Programs - Tuition	4240									0
88	Payments for Community College Programs - Tuition	4270						28,700			28,700
89	Payments for Other Programs - Tuition	4280									0
90	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
91	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						819,300			819,300
92	Payments for Regular Programs - Transfers	4310									0
93	Payments for Special Education Programs - Transfers	4320									0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
95	Payments for CTE Programs - Transfers	4340									0
96	Payments for Community College Program - Transfers	4370									0
97	Payments for Other Programs - Transfers	4380									0
98	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
99	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
100	Payments to Other District & Govt Units (Out of State)	4400									0
101	Total Payments to Other District & Govt Units	4000			1,006,600			1,034,400			2,041,000
102	DEBT SERVICE (ED)										
103	Debt Service - Interest on Short-Term Debt										
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
109	Total Debt Service - Interest on Short-Term Debt	5100						0			0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
110	Debt Service - Interest on Long-Term Debt	5200									0
111	Total Debt Service	5000						0			0
112	PROVISION FOR CONTINGENCIES (ED)	6000						0			0
113	Total Direct Disbursements/Expenditures		49,882,307	14,357,353	4,831,652	3,161,723	53,940	2,536,817	878,868	416,300	76,118,960
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,286,493)
115											
116	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
117	SUPPORT SERVICES (O&M)										
118	Support Services - Pupil										
119	Other Support Services - Pupils (Describe & Itemize)	2190									0
120	Support Services - Business										
121	Direction of Business Support Services	2510									0
122	Facilities Acquisition & Construction Services	2530					16,800		6,000		22,800
123	Operation & Maintenance of Plant Services	2540	2,371,271	603,141	1,174,900	1,613,166	248,500		136,400		6,147,378
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	2,371,271	603,141	1,174,900	1,613,166	265,300	0	142,400	0	6,170,178
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	2,371,271	603,141	1,174,900	1,613,166	265,300	0	142,400	0	6,170,178
129	COMMUNITY SERVICES (O&M)	3000									0
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
131	Payments to Other Govt Units (In-State)										
132	Payments for Special Education Programs	4120									0
133	Payments for CTE Program	4140									0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
135	Total Payments to Other Govt Units (In-State)	4100									0
136	Payments to Other Govt Units (Out of State) ¹⁴	4400									0
137	Total Payments to Other District and Govt Unit	4000									0
138	DEBT SERVICE (O&M)										
139	Debt Service - Interest on Short-Term Debt										
140	Tax Anticipation Warrants	5110									0
141	Tax Anticipation Notes	5120									0
142	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
143	State Aid Anticipation Certificates	5140									0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
145	Total Debt Service - Interest on Short-Term Debt	5100									0
146	Debt Service - Interest on Long-Term Debt	5200									0
147	Total Debt Service	5000									0
148	PROVISION FOR CONTINGENCIES (O&M)	6000						75,000			75,000
149	Total Direct Disbursements/Expenditures		2,371,271	603,141	1,174,900	1,613,166	265,300	75,000	142,400	0	6,245,178
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,609,922
151											
152	30 - DEBT SERVICE FUND (DS)										
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
154	DEBT SERVICE (DS)										
155	Debt Service - Interest on Short-Term Debt										
156	Tax Anticipation Warrants	5110									0
157	Tax Anticipation Notes	5120									0
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
159	State Aid Anticipation Certificates	5140									0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
161	Total Debt Service - Interest On Short-Term Debt	5100									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
162	Debt Service - Interest on Long-Term Debt	5200						3,930,222			3,930,222
163	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						1,744,778			1,744,778
164	Debt Service Other (Describe & Itemize)	5400						425			425
165	Total Debt Service	5000			0			5,675,425			5,675,425
166	PROVISION FOR CONTINGENCIES (DS)	6000									0
167	Total Direct Disbursements/Expenditures				0			5,675,425			5,675,425
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,998,125)
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Support Services - Pupils										
173	Other Support Services - Pupils (Describe & Itemize)	2190									0
174	Support Services - Business										
175	Pupil Transportation Services	2550	35,157	9,572	2,927,600		270,000		4,800		3,247,129
176	Other Support Services (Describe & Itemize)	2900									0
177	Total Support Services	2000	35,157	9,572	2,927,600	0	270,000	0	4,800	0	3,247,129
178	COMMUNITY SERVICES (TR)										
179	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
180	Payments to Other Govt Units (In-State)										
181	Payments for Regular Program	4110									0
182	Payments for Special Education Programs	4120			11,000						11,000
183	Payments for Adult/Continuing Education Programs	4130									0
184	Payments for CTE Programs	4140									0
185	Payments for Community College Programs	4170									0
186	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
187	Total Payments to Other Govt Units (In-State)	4100			11,000			0			11,000
188	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
189	Total Payments to Other Districts & Govt Units	4000			11,000			0			11,000
190	DEBT SERVICE (TR)										
191	Debt Service - Interest on Short-Term Debt										
192	Tax Anticipation Warrants	5110									0
193	Tax Anticipation Notes	5120									0
194	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
195	State Aid Anticipation Certificates	5140									0
196	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
197	Total Debt Service - Interest On Short-Term Debt	5100						0			0
198	Debt Service - Interest on Long-Term Debt	5200									0
199	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
200	Debt Service - Other (Describe and Itemize)	5400									0
201	Total Debt Service	5000						0			0
202	PROVISION FOR CONTINGENCIES (TR)	6000									0
203	Total Direct Disbursements/Expenditures		35,157	9,572	2,938,600	0	270,000	0	4,800	0	3,258,129
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										470,671
205											
206	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
207	INSTRUCTION (MR/SS)										
208	Regular Program	1100									0
209	Pre-K Programs	1125		489,643							489,643
210	Special Education Programs (Functions 1200-1220)	1200		271,041							271,041
211	Special Education Programs Pre-K	1225									0
212	Remedial and Supplemental Programs K-12	1250									0
213	Remedial and Supplemental Programs Pre-K	1275									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
214	Adult/Continuing Education Programs	1300									0
215	CTE Programs	1400		46,645							46,645
216	Interscholastic Programs	1500		87,197							87,197
217	Summer School Programs	1600		4,831							4,831
218	Gifted Programs	1650									0
219	Driver's Education Programs	1700		3,769							3,769
220	Bilingual Programs	1800									0
221	Truant Alternative & Optional Programs	1900									0
222	Total Instruction	1000		903,126							903,126
223	SUPPORT SERVICES (MR/SS)										
224	Support Services - Pupil										
225	Attendance & Social Work Services	2110		67,930							67,930
226	Guidance Services	2120		80,692							80,692
227	Health Services	2130		12,376							12,376
228	Psychological Services	2140		4,078							4,078
229	Speech Pathology & Audiology Services	2150		2,873							2,873
230	Other Support Services - Pupils (Describe & Itemize)	2190									0
231	Total Support Services - Pupil	2100		167,949							167,949
232	Support Services - Instructional Staff										
233	Improvement of Instruction Services	2210		15,749							15,749
234	Educational Media Services	2220		48,466							48,466
235	Assessment & Testing	2230		999							999
236	Total Support Services - Instructional Staff	2200		65,214							65,214
237	Support Services - General Administration										
238	Board of Education Services	2310		11,481							11,481
239	Executive Administration Services	2320		4,742							4,742
240	Special Area Administrative Services	2330		1,446							1,446
241	Claims Paid from Self Insurance Fund	2361									0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
243	Unemployment Insurance Payments	2363									0
244	Insurance Payments (regular or self-insurance)	2364									0
245	Risk Management and Claims Services Payments	2365									0
246	Judgment and Settlements	2366									0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
248	Reciprocal Insurance Payments	2368									0
249	Legal Service	2369									0
250	Total Support Services - General Administration	2300		17,669							17,669
251	Support Services - School Administration										
252	Office of the Principal Services	2410		76,189							76,189
253	Other Support Services - School Administration (Describe & Itemize)	2490		38,285							38,285
254	Total Support Services - School Administration	2400		114,474							114,474
255	Support Services - Business										
256	Direction of Business Support Services	2510									0
257	Fiscal Services	2520		68,061							68,061
258	Facilities Acquisition & Construction Services	2530									0
259	Operation & Maintenance of Plant Service	2540		422,120							422,120
260	Pupil Transportation Services	2550		321,091							321,091
261	Food Services	2560		74,797							74,797
262	Internal Services	2570		5,697							5,697
263	Total Support Services - Business	2500		891,766							891,766

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
264	Support Services - Central										
265	Direction of Central Support Services	2610									0
266	Planning, Research, Development & Evaluation Services	2620									0
267	Information Services	2630		22,748							22,748
268	Staff Services	2640		11,906							11,906
269	Data Processing Services	2660		150,995							150,995
270	Total Support Services - Central	2600		185,649							185,649
271	Other Support Services (Describe & Itemize)	2900									0
272	Total Support Services	2000		1,442,721							1,442,721
273	COMMUNITY SERVICES (MR/SS)	3000									0
274	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
275	Payments for Special Education Programs	4120									0
276	Payments for CTE Programs	4140									0
277	Total Payments to Other Districts & Govt Units	4000		0							0
278	DEBT SERVICE (MR/SS)										
279	Debt Service - Interest on Short-Term Debt										
280	Tax Anticipation Warrants	5110									0
281	Tax Anticipation Notes	5120									0
282	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
283	State Aid Anticipation Certificates	5140									0
284	Other (Describe & Itemize)	5150									0
285	Total Debt Service	5000						0			0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000						0			0
287	Total Direct Disbursements/Expenditures			2,345,847				0			2,345,847
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										409,453
289											
290	60 - CAPITAL PROJECTS (CP)										
291	SUPPORT SERVICES (CP)										
292	Support Services - Business										
293	Facilities Acquisition & Construction Services	2530			182,000		1,842,000		6,000		2,030,000
294	Other Support Services (Describe & Itemize)	2900									0
295	Total Support Services	2000	0	0	182,000	0	1,842,000	0	6,000		2,030,000
296	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
297	Payments to Other Govt Units (In-State)										
298	Payments to Other Govt Units (In-State)	4100									0
299	Payment for Special Education Programs	4120									0
300	Payment for CTE Programs	4140									0
301	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
302	Total Payments to Other Districts & Govt Units	4000			0			0			0
303	PROVISION FOR CONTINGENCIES (CP)	6000						0			0
304	Total Direct Disbursements/Expenditures		0	0	182,000	0	1,842,000	0	6,000		2,030,000
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,882,700)
306											
307	70 WORKING CASH FUND (WC)										
308											
309	80 - TORT FUND (TF)										
310	SUPPORT SERVICES - GENERAL ADMINISTRATION										
311	Claims Paid from Self Insurance Fund	2361									0
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
313	Unemployment Insurance Payments	2363									0
314	Insurance Payments (regular or self-insurance)	2364									0
315	Risk Management and Claims Services Payments	2365									0
316	Judgment and Settlements	2366									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
318	Reciprocal Insurance Payments	2368									0
319	Legal Service	2369									0
320	Property Insurance (Building & Grounds)	2371									0
321	Vehicle Insurance (Transportation)	2372									0
322	Total Support Services - General Administration	2000	0	0	0	0	0	0	0		0
323	DEBT SERVICE (TF)										
324	Debt Service - Interest on Short-Term Debt										
325	Tax Anticipation Warrants	5110									0
326	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
327	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
328	Total Debt Service	5000						0			0
329	PROVISION FOR CONTINGENCIES (TF)	6000									0
330	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
331	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
332											
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
334	SUPPORT SERVICES (FP&S)										
335	Support Services - Business										
336	Facilities Acquisition & Construction Services	2530									0
337	Operation & Maintenance of Plant Service	2540									0
338	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
339	Other Support Services (Describe & Itemize)	2900									0
340	Total Support Services	2000	0	0	0	0	0	0	0		0
341	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
343	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
344	DEBT SERVICE (FP&S)										
345	Debt Service - Interest on Short-Term Debt										
346	Tax Anticipation Warrants	5110									0
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
348	Total Debt Service - Interest on Short-Term Debt	5100						0			0
349	Debt Service - Interest on Long-Term Debt	5200									0
350	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
351	Total Debt Service	5000						0			0
352	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
353	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

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

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

	A	B	C	D	E	F
1						
2	Community High School District #155		44-063-1550-16			
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	73,832,467	7,855,100	3,728,800	3,700	85,420,067
6	Direct Expenditures	76,118,960	6,245,178	3,258,129		85,622,267
7	Difference	(2,286,493)	1,609,922	470,671	3,700	(202,200)
8	Estimated Fund Balance - June 30, 2014	33,426,741	9,324,330	6,152,468	2,021,730	50,925,269
9	Unbalanced budget, however, a deficit reduction plan is not required at this time.					
10						
11						
12	<p><i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2013-14 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</i></p>					
13	<p>Note: <i>The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.</i></p>					
14	<p><i>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2012-2013 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</i></p>					
15	<p><i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i></p>					

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

	A	B	C	D	E	F	G	
1	Community High School District #155 44-063-1550-16 <i>District Number</i>		DEFICIT REDUCTION PLAN					
2			ESTIMATED BUDGET					
3			FY2013-14					
4								
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		35,713,234	7,714,408	5,681,797	4,018,030	53,127,469	
8	RECEIPTS/REVENUES	Acct No.						
9	LOCAL SOURCES	1000	61,539,920	7,795,400	2,727,300	3,700	72,066,320	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0	
11	STATE SOURCES	3000	9,629,821	59,700	1,001,500	0	10,691,021	
12	FEDERAL SOURCES	4000	2,662,726	0	0	0	2,662,726	
13	Total Receipts/Revenues		73,832,467	7,855,100	3,728,800	3,700	85,420,067	
14	DISBURSEMENTS/EXPENDITURES	Funct No.						
15	INSTRUCTION	1000	57,062,155				57,062,155	
16	SUPPORT SERVICES	2000	17,012,205	6,170,178	3,247,129		26,429,512	
17	COMMUNITY SERVICES	3000	3,600	0	0		3,600	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	2,041,000	0	11,000		2,052,000	
19	DEBT SERVICES	5000	0	0	0		0	
20	PROVISION FOR CONTINGENCIES	6000	0	75,000	0		75,000	
21	Total Disbursements/Expenditures		76,118,960	6,245,178	3,258,129		85,622,267	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(2,286,493)	1,609,922	470,671	3,700	(202,200)	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0	
25	OTHER USES OF FUNDS (8000)		0	0	0	2,000,000	2,000,000	
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	(2,000,000)	(2,000,000)	
27	ESTIMATED ENDING FUND BALANCE		33,426,741	9,324,330	6,152,468	2,021,730	50,925,269	

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1	Community High School District #155 44-063-1550-16 <i>District Number</i>		ESTIMATED BUDGET FY2014-15				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		33,426,741	9,324,330	6,152,468	2,021,730	50,925,269
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		33,426,741	9,324,330	6,152,468	2,021,730	50,925,269

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1	Community High School District #155 44-063-1550-16 <i>District Number</i>		ESTIMATED BUDGET FY2015-16				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		33,426,741	9,324,330	6,152,468	2,021,730	50,925,269
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		33,426,741	9,324,330	6,152,468	2,021,730	50,925,269

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1	Community High School District #155 44-063-1550-16 <i>District Number</i>		ESTIMATED BUDGET FY2016-17				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		33,426,741	9,324,330	6,152,468	2,021,730	50,925,269
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		33,426,741	9,324,330	6,152,468	2,021,730	50,925,269

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1	Community High School District #155 44-063-1550-16 <i>District Number</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: _____ (Enter as MM/DD/YY)			
2						
3						
4						
5						
6			FY2013-14	FY2014-15	FY2015-16	FY2016-17
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		53,127,469	50,925,269	50,925,269	50,925,269
8	RECEIPTS/REVENUES		Acct No.			
9	LOCAL SOURCES		1000	72,066,320	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0
11	STATE SOURCES		3000	10,691,021	0	0
12	FEDERAL SOURCES		4000	2,662,726	0	0
13	Total Receipts/Revenues			85,420,067	0	0
14	DISBURSEMENTS/EXPENDITURES		Funct No.			
15	INSTRUCTION		1000	57,062,155	0	0
16	SUPPORT SERVICES		2000	26,429,512	0	0
17	COMMUNITY SERVICES		3000	3,600	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	2,052,000	0	0
19	DEBT SERVICES		5000	0	0	0
20	PROVISION FOR CONTINGENCIES		6000	75,000	0	0
21	Total Disbursements/Expenditures			85,622,267	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(202,200)	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)			0	0	0
25	OTHER USES OF FUNDS (8000)			2,000,000	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS			(2,000,000)	0	0
27	ESTIMATED ENDING FUND BALANCE			50,925,269	50,925,269	50,925,269

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

Community High School District #155

44-063-1550-16

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

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

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

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

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

- **Employee Salaries and Benefits:**

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

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

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

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

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

[Limitation of Administrative Costs](#)

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

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

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2013			Budgeted Expenditures, Fiscal Year 2014		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	288,760		288,760	473,689		473,689
2. Special Area Administration Services	2330			0	130,842		130,842
3. Other Support Services - School Administration	2490	1,870,932		1,870,932	1,423,664		1,423,664
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570	51,601		51,601	51,891		51,891
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		2,211,293	0	2,211,293	2,080,086	0	2,080,086
9. Estimated Percent Increase (Decrease) for FY2014 (Budgeted) over FY2013 (Actual)							-6%

Reference Description

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