

**ILLINOIS STATE BOARD OF EDUCATION**  
School Business Services Division

**Accounting Basis:**

Cash  
 Accrual

**SCHOOL DISTRICT BUDGET FORM \***  
**July 1, 2014 - June 30, 2015**

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

**Date of Amended Budget:** \_\_\_\_\_  
(MM/DD/YY)

**District Name:** Woodstock Community Unit School District No. 200  
**District RCDT No:** 44-063-26-2000

**If your FY14 AFR states that you need to do a deficit reduction plan and your FY15 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)**

Budget of Woodstock Community Unit School District No. 200, County of McHenry, State of Illinois, for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

WHEREAS the Board of Education of Woodstock Community Unit School District No. 200, County of McHenry, 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 23rd day of September, 2014, 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, 2014 and ending June 30, 2015.

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 23rd day of September, 2014 by a roll call vote of 7 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](http://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	<b>ESTIMATED BEGINNING FUND BALANCE July 1, 2014 <sup>1</sup></b>		34,713,510	3,427,158	6,518,974	2,366,017	1,210,737	1,028,870	2,645,158	301,188	199,583	
4	<b>RECEIPTS/REVENUES</b>											
5	<b>LOCAL SOURCES</b>	1000	41,305,594	6,085,559	10,398,772	3,090,571	2,771,046	180,850	3,100	797,642	323,183	
6	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	0	0		0	0					
7	<b>STATE SOURCES</b>	3000	16,570,877	75,000	0	2,247,440	0	0	0	0	0	
8	<b>FEDERAL SOURCES</b>	4000	5,682,332	0	133,241	0	0	0	0	0	0	
9	<b>Total Direct Receipts/Revenues <sup>8</sup></b>		63,558,803	6,160,559	10,532,013	5,338,011	2,771,046	180,850	3,100	797,642	323,183	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	12,049,391									
11	<b>Total Receipts/Revenues</b>		75,608,194	6,160,559	10,532,013	5,338,011	2,771,046	180,850	3,100	797,642	323,183	
12	<b>DISBURSEMENTS/EXPENDITURES</b>											
13	<b>INSTRUCTION</b>	1000	44,196,766				698,118					
14	<b>SUPPORT SERVICES</b>	2000	19,471,437	6,582,787		4,517,500	2,060,709	840,050		906,180	323,183	
15	<b>COMMUNITY SERVICES</b>	3000	279,340	0		0	0					
16	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	4000	179,959	0	0	0	0	0			0	
17	<b>DEBT SERVICES</b>	5000	0	0	11,556,931	137,731	0			0	0	
18	<b>PROVISION FOR CONTINGENCIES</b>	6000	0	0	0	0	0	0		0	0	
19	<b>Total Direct Disbursements/Expenditures <sup>9</sup></b>		64,127,502	6,582,787	11,556,931	4,655,231	2,758,827	840,050		906,180	323,183	
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	12,049,391	0	0	0	0	0		0	0	
21	<b>Total Disbursements/Expenditures</b>		76,176,893	6,582,787	11,556,931	4,655,231	2,758,827	840,050		906,180	323,183	
22	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		(568,699)	(422,228)	(1,024,918)	682,780	12,219	(659,200)	3,100	(108,538)	0	
23	<b>OTHER SOURCES/USES OF FUNDS</b>											
24	<b>OTHER SOURCES OF FUNDS (7000)</b>											
25	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>											
26	Abolishment the Working Cash Fund <sup>16</sup>	7110										
27	Abatement of the Working Cash Fund <sup>16</sup>	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130	260,552	422,228								
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 <sup>3</sup> Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3a</sup> Proceeds to Debt Service Fund	7170			0							
34	<b>SALE OF BONDS (7200)</b>											
35	Principal on Bonds Sold <sup>4</sup>	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets <sup>5</sup>	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						340,000				
44	ISBE Loan Proceeds	7900	325,000									
45	Other Sources Not Classified Elsewhere	7990			253,397							
46	<b>Total Other Sources of Funds <sup>8</sup></b>		585,552	422,228	253,397	0	0	340,000	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	<b>OTHER USES OF FUNDS (8000)</b>											
49	<b>TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>											
50	Abolishment or Abatement of the Working Cash Fund <sup>16</sup>	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130				682,780						
53	Transfer of Interest <sup>6</sup>	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3a</sup> 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	340,000									
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	253,397									
78	Other Uses Not Classified Elsewhere	8990										
79	<b>Total Other Uses of Funds <sup>9</sup></b>		593,397	0	0	682,780	0	0	0	0	0	
80	<b>Total Other Sources/Uses of Fund</b>		(7,845)	422,228	253,397	(682,780)	0	340,000	0	0	0	
81	<b>ESTIMATED ENDING FUND BALANCE June 30, 2015</b>		34,136,966	3,427,158	5,747,453	2,366,017	1,222,956	709,670	2,648,258	192,650	199,583	

82	SUMMARY OF EXPENDITURES (by Major Object)											
83			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
84	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
85	<b>Object Name</b>											
87	Salaries	100	45,340,124	2,671,241		2,527,429		0		0	0	50,538,794
88	Employee Benefits	200	13,137,993	707,740		344,209	2,758,827	0		0	0	16,948,769
89	Purchased Services	300	1,690,851	1,134,077	8,010	205,997		0		906,180	0	3,945,115
90	Supplies & Materials	400	2,166,286	2,009,379		1,083,865		0		0	0	5,259,530
91	Capital Outlay	500	933,413	60,000		355,000		840,050		0	323,183	2,511,646
92	Other Objects	600	666,876	350	11,548,921	138,731	0	0		0	0	12,354,878
93	Non-Capitalized Equipment	700	44,964	0		0		0		0	0	44,964
94	Termination Benefits	800	146,995	0		0						146,995
95	<b>Total Expenditures</b>		64,127,502	6,582,787	11,556,931	4,655,231	2,758,827	840,050		906,180	323,183	91,750,691

## SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>BEGINNING CASH BALANCE ON HAND July 1, 2014</b> <sup>7</sup>		34,713,510	3,427,158	6,518,974	2,366,017	1,210,737	1,028,870	2,645,158	301,188	199,583
4	<b>Total Direct Receipts &amp; Other Sources</b> <sup>8</sup>		64,144,355	6,582,787	10,785,410	5,338,011	2,771,046	520,850	3,100	797,642	323,183
5	<b>OTHER RECEIPTS</b>										
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	<b>Total Other Receipts</b>		0	0	0	0	0	0	0	0	0
11	<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		64,144,355	6,582,787	10,785,410	5,338,011	2,771,046	520,850	3,100	797,642	323,183
12	<b>Total Amount Available</b>		98,857,865	10,009,945	17,304,384	7,704,028	3,981,783	1,549,720	2,648,258	1,098,830	522,766
13	<b>Total Direct Disbursements &amp; Other Uses</b> <sup>9</sup>		64,720,899	6,582,787	11,556,931	5,338,011	2,758,827	840,050	0	906,180	323,183
14	<b>OTHER DISBURSEMENTS</b>										
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0
20	<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		64,720,899	6,582,787	11,556,931	5,338,011	2,758,827	840,050	0	906,180	323,183
21	<b>ENDING CASH BALANCE ON HAND June 30, 2015</b> <sup>7</sup>		34,136,966	3,427,158	5,747,453	2,366,017	1,222,956	709,670	2,648,258	192,650	199,583

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
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Purposes Levies <sup>11</sup>	-	30,128,187	5,649,038	10,393,296	2,979,971	1,142,323			695,325	322,833
6	Leasing Purposes Levy <sup>12</sup>	1130									
7	Special Education Purposes Levy	1140	5,959,936								
8	FICA and Medicare Only Levies	1150					1,142,323				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied by District</b>		<b>36,088,123</b>	<b>5,649,038</b>	<b>10,393,296</b>	<b>2,979,971</b>	<b>2,284,646</b>	<b>0</b>	<b>0</b>	<b>695,325</b>	<b>322,833</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes <sup>13</sup>	1230		230,000			485,000			102,267	
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>0</b>	<b>230,000</b>	<b>0</b>	<b>0</b>	<b>485,000</b>	<b>0</b>	<b>0</b>	<b>102,267</b>	<b>0</b>
19	<b>TUITION</b>										
20	Regular Tuition from Pupils or Parents (In State)	1311	45,000								
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	97,000								
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	2,520,000								
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>2,662,000</b>								
41	<b>TRANSPORTATION FEES</b>										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				55,000					
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				40,000					
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

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	<b>Total Transportation Fees</b>					95,000					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	55,600	4,000	5,476	1,600	1,400	850	3,100	50	350
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		55,600	4,000	5,476	1,600	1,400	850	3,100	50	350
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	578,575								
70	Sales to Pupils - Breakfast	1612	32,900								
71	Sales to Pupils - A la Carte	1613	174,300								
72	Sales to Pupils - Other (Describe & Itemize)	1614	32,100								
73	Sales to Adults	1620	37,725								
74	Other Food Service (Describe & Itemize)	1690	35,500								
75	<b>Total Food Service</b>		891,100								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	132,000								
78	Admissions - Other	1719	43,050								
79	Fees	1720	57,000	25,000							
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	<b>Total District/School Activity Income</b>		232,050	25,000							
83	<b>TEXTBOOK Income</b>										
84	Rentals - Regular Textbooks	1811	536,800								
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	<b>Total Textbooks</b>		536,800								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910		48,000							
96	Contributions and Donations from Private Sources	1920	583,884	1,000							
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940		127,521							
99	Refund of Prior Years' Expenditures	1950	10,000								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	70,000								
102	Proceeds from Vendors' Contracts	1980	2,150								
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	173,887	1,000		14,000		180,000			
108	<b>Total Other Revenue from Local Sources</b>		839,921	177,521	0	14,000	0	180,000	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	41,305,594	6,085,559	10,398,772	3,090,571	2,771,046	180,850	3,100	797,642	323,183

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>										
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	<b>Total Flow-Through Receipts/Revenues From One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID</b>										
117	General State Aid (Section 18-8.05)	3001	11,206,480								
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	<b>Total Unrestricted Grants-In-Aid</b>		<b>11,206,480</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
122	<b>RESTRICTED GRANTS-IN-AID</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	75,000								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	825,000								
126	Special Education - Personnel	3110	1,660,000								
127	Special Education - Orphanage - Individual	3120	130,000								
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145	24,000								
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		<b>2,714,000</b>	<b>0</b>		<b>0</b>					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	48,606								
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	<b>Total Career and Technical Education</b>		<b>48,606</b>	<b>0</b>			<b>0</b>				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Education - Downstate - TPI and TBE	3305	595,116								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Education</b>		<b>595,116</b>				<b>0</b>				
145	State Free Lunch & Breakfast	3360	26,000								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	65,000								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular and Vocational	3500		65,000		1,782,052					
152	Transportation - Special Education	3510		10,000		465,388					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		<b>0</b>	<b>75,000</b>		<b>2,247,440</b>	<b>0</b>				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695	58,331								
158	Early Childhood - Block Grant	3705	1,167,267								
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 - Technology for Success	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										
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	690,077									
172	<b>Total Restricted Grants-In-Aid</b>		5,364,397	75,000	0	2,247,440	0	0	0	0	0	
173	<b>Total Receipts/Revenues from State Sources</b>	3000	16,570,877	75,000	0	2,247,440	0	0	0	0	0	
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>											
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>											
176	Federal Impact Aid	4001										
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009										
178	<b>Total Unrestricted Grants-In-Aid Received Directly from Fed Govt</b>		0	0	0	0	0	0	0	0	0	
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>											
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	579,181									
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		579,181	0		0	0	0			0	
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE</b>											
186	<b>TITLE VI</b>											
187	Title VI - Innovation and Flexibility Formula	4100										
188	Title VI - SEA Projects	4105										
189	Title VI - Rural Education Initiative (REI)	4107										
190	Title VI - Other (Describe & Itemize)	4199										
191	<b>Total Title VI</b>		0	0		0	0					
192	<b>FOOD SERVICE</b>											
193	Breakfast Start-Up Expansion	4200										
194	National School Lunch Program	4210	1,237,500									
195	Special Milk Program	4215										
196	School Breakfast Program	4220	256,250									
197	Summer Food Service Admin/Program	4225										
198	Child and Adult Care Food Program	4226										
199	Fresh Fruit and Vegetables	4240										
200	Food Service - Other (Describe & Itemize)	4299										
201	<b>Total Food Service</b>		1,493,750				0					
202	<b>TITLE I</b>											
203	Title I - Low Income	4300	680,207									
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	<b>Total Title I</b>		680,207	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	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>		0	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Federal Special Education - Preschool Flow-Through	4600	56,324								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through	4620	1,437,861								
221	Federal Special Education - IDEA Room & Board	4625	80,000								
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	<b>Total Federal Special Education</b>		1,574,185	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins-Title III Tech Prep	4770	44,283								
227	CTE - Other (Describe & Itemize)	4799									
228	<b>Total CTE - Perkins</b>		44,283	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			133,241						
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 - Ed Job Fund Program	4880									
259	<b>Total Stimulus Programs</b>		0	0	133,241	0	0	0		0	0
260	Race to the Top Program	4901									
261	Advanced Placement Fee/International Baccalaureate	4904									
262	Title III - Immigrant Education Program (IEP)	4905									
263	Title III - Language Inst Program - Limited English (LIPLEP)	4909	167,094								
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	190,164								

## 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
268	Federal Charter Schools	4960									
269	Medicaid Matching Funds - Administrative Outreach	4991	195,000								
270	Medicaid Matching Funds - Fee-For-Service Program	4992	135,000								
271	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	623,468								
272	<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		5,103,151	0	133,241	0	0	0		0	0
273	<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	<b>5,682,332</b>	<b>0</b>	<b>133,241</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
274	<b>TOTAL DIRECT RECEIPTS/REVENUES</b>		<b>63,558,803</b>	<b>6,160,559</b>	<b>10,532,013</b>	<b>5,338,011</b>	<b>2,771,046</b>	<b>180,850</b>	<b>3,100</b>	<b>797,642</b>	<b>323,183</b>

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>										
5	Regular Programs	1100	17,291,820	5,629,940	455,245	544,599	515,741	23,120	21,510	146,995	24,628,970
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	661,018	172,999	4,186	13,359	601				852,163
8	Special Education Programs (Functions 1200 - 1220)	1200	7,080,984	1,841,388	54,275	99,164	4,500	202,000	15,000		9,297,311
9	Special Education Programs Pre-K	1225	133,621	29,185		100					162,906
10	Remedial and Supplemental Programs K-12	1250	101,162	37,468	5,167	33,708					177,505
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	988,978	275,020	400	21,858	9,470		2,021		1,297,747
14	Interscholastic Programs	1500	1,515,960	137,224	176,505	14,000	1,000	37,735			1,882,424
15	Summer School Programs	1600	212,062	19,283		3,050		3,000			237,395
16	Gifted Programs	1650	199,644	51,280	4,750	2,350					258,024
17	Driver's Education Programs	1700	171,840	15,589	3,744	5,050	15,000	50			211,273
18	Bilingual Programs	1800	3,772,852	1,082,129	3,100	82,467		500			4,941,048
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912						250,000			250,000
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>32,129,941</b>	<b>9,291,505</b>	<b>707,372</b>	<b>819,705</b>	<b>546,312</b>	<b>516,405</b>	<b>38,531</b>	<b>146,995</b>	<b>44,196,766</b>
34	<b>SUPPORT SERVICES (ED)</b>										
35	<b>Support Services - Pupil</b>										
36	Attendance & Social Work Services	2110	901,718	238,374	978	1,400					1,142,470
37	Guidance Services	2120	671,333	194,141	2,730	1,150					869,354
38	Health Services	2130	1,506,637	275,893	30,300	20,370	2,000	10,000	1,000		1,846,200
39	Psychological Services	2140	400,882	116,067	4,850	6,012					527,811
40	Speech Pathology & Audiology Services	2150	1,101,953	333,694	11,789	13,322	4,040				1,464,798
41	Other Support Services - Pupils (Describe & Itemize)	2190									0
42	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>4,582,523</b>	<b>1,158,169</b>	<b>50,647</b>	<b>42,254</b>	<b>6,040</b>	<b>10,000</b>	<b>1,000</b>	<b>0</b>	<b>5,850,633</b>
43	<b>Support Services - Instructional Staff</b>										
44	Improvement of Instruction Services	2210	1,256,175	384,247	122,456	18,620	3,750	1,250			1,786,498
45	Educational Media Services	2220	892,069	269,454	7,500	38,082	3,552				1,210,657
46	Assessment & Testing	2230	61,850	18,498	149,644	3,500					233,492
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>2,210,094</b>	<b>672,199</b>	<b>279,600</b>	<b>60,202</b>	<b>7,302</b>	<b>1,250</b>	<b>0</b>	<b>0</b>	<b>3,230,647</b>
48	<b>Support Services - General Administration</b>										
49	Board of Education Services	2310	111,594	21,924	217,448	11,580		15,000			377,546
50	Executive Administration Services	2320	231,696	63,324	9,000	2,700		2,500			309,220
51	Special Area Administration Services	2330	99,789	37,252	5,250	1,000					143,291
52	Tort Immunity Services	2360 - 2370									0
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>443,079</b>	<b>122,500</b>	<b>231,698</b>	<b>15,280</b>	<b>0</b>	<b>17,500</b>	<b>0</b>	<b>0</b>	<b>830,057</b>
54	<b>Support Services - School Administration</b>										
55	Office of the Principal Services	2410	2,956,081	984,804	11,105	34,890	11,150	6,374	200		4,004,604
56	Other Support Services - School Administration (Describe & Itemize)	2490	102,437	48,867		500					151,804

## ESTIMATED DISBURSEMENTS/EXPENDITURES

	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
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	3,058,518	1,033,671	11,105	35,390	11,150	6,374	200	0	4,156,408

	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
58	<b>Support Services - Business</b>										
59	Direction of Business Support Services	2510	129,671	31,853	3,550	400		500			165,974
60	Fiscal Services	2520	309,141	95,105	86,107	26,100	31,360	500			548,313
61	Operation & Maintenance of Plant Services	2540	64,508	9,678	5,498	49,419	221,849	500	3,233		354,685
62	Pupil Transportation Services	2550	50,173	9,735	44,917		2,700				107,525
63	Food Services	2560	1,032,720	381,816	52,180	1,041,515	96,700	5,000			2,609,931
64	Internal Services	2570				4,500					4,500
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,586,213</b>	<b>528,187</b>	<b>192,252</b>	<b>1,121,934</b>	<b>352,609</b>	<b>6,500</b>	<b>3,233</b>	<b>0</b>	<b>3,790,928</b>
66	<b>Support Services - Central</b>										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630	202,330	40,740	44,705	3,370		500			291,645
70	Staff Services	2640	405,925	57,083	19,250	3,500		1,000			486,758
71	Data Processing Services	2660	541,587	171,507	31,500	53,900	10,000		2,000		810,494
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>1,149,842</b>	<b>269,330</b>	<b>95,455</b>	<b>60,770</b>	<b>10,000</b>	<b>1,500</b>	<b>2,000</b>	<b>0</b>	<b>1,588,897</b>
73	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>	231	88	22,312	1,236					23,867
74	<b>Total Support Services</b>	<b>2000</b>	<b>13,030,500</b>	<b>3,784,144</b>	<b>883,069</b>	<b>1,337,066</b>	<b>387,101</b>	<b>43,124</b>	<b>6,433</b>	<b>0</b>	<b>19,471,437</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	179,683	62,344	27,798	9,515					279,340
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>										
77	<b>Payments to Other Govt Units (In-State)</b>										
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120			72,612						72,612
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
84	<b>Total Payments to Districts and Other Govt Units (In-State)</b>	<b>4100</b>			72,612			0			72,612
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220						107,347			107,347
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
92	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						107,347			107,347
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
100	<b>Total Payments to Other District &amp; Govt Units - Transfers (In State)</b>	<b>4300</b>			0			0			0
101	Payments to Other District & Govt Units (Out of State)	4400									0
102	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>			72,612			107,347			179,959
103	<b>DEBT SERVICE (ED)</b>										
104	<b>Debt Service - Interest on Short-Term Debt</b>										
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
110	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			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
111	Debt Service - Interest on Long-Term Debt	5200									0
112	<b>Total Debt Service</b>	<b>5000</b>						0			0
113	<b>PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>									0
114	<b>Total Direct Disbursements/Expenditures</b>		45,340,124	13,137,993	1,690,851	2,166,286	933,413	666,876	44,964	146,995	64,127,502
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(568,699)
116											
117	<b>20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>										
118	<b>SUPPORT SERVICES (O&amp;M)</b>										
119	<b>Support Services - Pupil</b>										
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	<b>Support Services - Business</b>										
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530									0
124	Operation & Maintenance of Plant Services	2540	2,671,241	707,740	1,134,077	2,009,379	60,000	350			6,582,787
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>2,671,241</b>	<b>707,740</b>	<b>1,134,077</b>	<b>2,009,379</b>	<b>60,000</b>	<b>350</b>	<b>0</b>	<b>0</b>	<b>6,582,787</b>
128	Other Support Services (Describe & Itemize)	2900									0
129	<b>Total Support Services</b>	<b>2000</b>	<b>2,671,241</b>	<b>707,740</b>	<b>1,134,077</b>	<b>2,009,379</b>	<b>60,000</b>	<b>350</b>	<b>0</b>	<b>0</b>	<b>6,582,787</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>										
131	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (O&amp;M)</b>										
132	<b>Payments to Other Govt Units (In-State)</b>										
133	Payments for Special Education Programs	4120									0
134	Payments for CTE Program	4140									0
135	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
136	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			0			0			0
137	Payments to Other Govt Units (Out of State) <sup>14</sup>	4400									0
138	<b>Total Payments to Other District and Govt Unit</b>	<b>4000</b>			0			0			0
139	<b>DEBT SERVICE (O&amp;M)</b>										
140	<b>Debt Service - Interest on Short-Term Debt</b>										
141	Tax Anticipation Warrants	5110									0
142	Tax Anticipation Notes	5120									0
143	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
144	State Aid Anticipation Certificates	5140									0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
146	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
147	<b>Debt Service - Interest on Long-Term Debt</b>										
148	<b>Total Debt Service</b>	<b>5000</b>						0			0
149	<b>PROVISION FOR CONTINGENCIES (O&amp;M)</b>										
150	<b>Total Direct Disbursements/Expenditures</b>		2,671,241	707,740	1,134,077	2,009,379	60,000	350	0	0	6,582,787
151	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(422,228)
152											
153	<b>30 - DEBT SERVICE FUND (DS)</b>										
154	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (DS)</b>										
155	<b>DEBT SERVICE (DS)</b>										
156	<b>Debt Service - Interest on Short-Term Debt</b>										
157	Tax Anticipation Warrants	5110									0
158	Tax Anticipation Notes	5120									0
159	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
160	State Aid Anticipation Certificates	5140									0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
162	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						0			0

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
163	Debt Service - Interest on Long-Term Debt	5200						5,040,928			5,040,928
164	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						6,507,993			6,507,993
165	Debt Service Other (Describe & Itemize)	5400			8,010						8,010
166	<b>Total Debt Service</b>	<b>5000</b>			<b>8,010</b>			<b>11,548,921</b>			<b>11,556,931</b>
167	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									<b>0</b>
168	<b>Total Direct Disbursements/Expenditures</b>				<b>8,010</b>			<b>11,548,921</b>			<b>11,556,931</b>
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										<b>(1,024,918)</b>
171	<b>40 - TRANSPORTATION FUND (TR)</b>										
172	<b>SUPPORT SERVICES (TR)</b>										
173	<b>Support Services - Pupils</b>										
174	Other Support Services - Pupils (Describe & Itemize)	2190									0
175	<b>Support Services - Business</b>										
176	Pupil Transportation Services	2550	2,527,429	344,209	205,997	1,083,865	355,000	1,000			4,517,500
177	Other Support Services (Describe & Itemize)	2900									0
178	<b>Total Support Services</b>	<b>2000</b>	<b>2,527,429</b>	<b>344,209</b>	<b>205,997</b>	<b>1,083,865</b>	<b>355,000</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>4,517,500</b>
179	<b>COMMUNITY SERVICES (TR)</b>										
180	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (TR)</b>										
181	<b>Payments to Other Govt Units (In-State)</b>										
182	Payments for Regular Program	4110									0
183	Payments for Special Education Programs	4120									0
184	Payments for Adult/Continuing Education Programs	4130									0
185	Payments for CTE Programs	4140									0
186	Payments for Community College Programs	4170									0
187	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
188	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>
189	<b>Payments to Other Govt Units (Out-of-State) (Describe &amp; Itemize)</b>										
189		4400									0
190	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>
191	<b>DEBT SERVICE (TR)</b>										
192	<b>Debt Service - Interest on Short-Term Debt</b>										
193	Tax Anticipation Warrants	5110									0
194	Tax Anticipation Notes	5120									0
195	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
196	State Aid Anticipation Certificates	5140									0
197	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
198	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
199	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>						<b>6,765</b>			<b>6,765</b>
200	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						130,966			130,966
201	Debt Service - Other (Describe and Itemize)	5400									0
202	<b>Total Debt Service</b>	<b>5000</b>						<b>137,731</b>			<b>137,731</b>
203	<b>PROVISION FOR CONTINGENCIES (TR)</b>										
204	<b>Total Direct Disbursements/Expenditures</b>		<b>2,527,429</b>	<b>344,209</b>	<b>205,997</b>	<b>1,083,865</b>	<b>355,000</b>	<b>138,731</b>	<b>0</b>	<b>0</b>	<b>4,655,231</b>
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										<b>682,780</b>
206											
207	<b>50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)</b>										
208	<b>INSTRUCTION (MR/SS)</b>										
209	Regular Program	1100		237,128							237,128
210	Pre-K Programs	1125		4,861							4,861
211	Special Education Programs (Functions 1200-1220)	1200		274,160							274,160
212	Special Education Programs Pre-K	1225		1,324							1,324
213	Remedial and Supplemental Programs K-12	1250									0
214	Remedial and Supplemental Programs Pre-K	1275									0



ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
215	Adult/Continuing Education Programs	1300									0
216	CTE Programs	1400		35,129							35,129
217	Interscholastic Programs	1500		63,244							63,244
218	Summer School Programs	1600		13,159							13,159
219	Gifted Programs	1650		2,358							2,358
220	Driver's Education Programs	1700		2,406							2,406
221	Bilingual Programs	1800		64,349							64,349
222	Truant Alternative & Optional Programs	1900									0
223	<b>Total Instruction</b>	<b>1000</b>		<b>698,118</b>							<b>698,118</b>
224	<b>SUPPORT SERVICES (MR/SS)</b>										
225	<b>Support Services - Pupil</b>										
226	Attendance & Social Work Services	2110		44,793							44,793
227	Guidance Services	2120		9,089							9,089
228	Health Services	2130		201,630							201,630
229	Psychological Services	2140		6,055							6,055
230	Speech Pathology & Audiology Services	2150		14,089							14,089
231	Other Support Services - Pupils (Describe & Itemize)	2190									0
232	<b>Total Support Services - Pupil</b>	<b>2100</b>		<b>275,656</b>							<b>275,656</b>
233	<b>Support Services - Instructional Staff</b>										
234	Improvement of Instruction Services	2210		39,565							39,565
235	Educational Media Services	2220		40,372							40,372
236	Assessment & Testing	2230		336							336
237	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>80,273</b>							<b>80,273</b>
238	<b>Support Services - General Administration</b>										
239	Board of Education Services	2310		9,247							9,247
240	Executive Administration Services	2320		12,530							12,530
241	Special Area Administrative Services	2330		8,472							8,472
242	Claims Paid from Self Insurance Fund	2361									0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
244	Unemployment Insurance Payments	2363									0
245	Insurance Payments (regular or self-insurance)	2364									0
246	Risk Management and Claims Services Payments	2365									0
247	Judgment and Settlements	2366									0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
249	Reciprocal Insurance Payments	2368									0
250	Legal Service	2369									0
251	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>30,249</b>							<b>30,249</b>
252	<b>Support Services - School Administration</b>										
253	Office of the Principal Services	2410		213,548							213,548
254	Other Support Services - School Administration (Describe & Itemize)	2490		18,717							18,717
255	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>232,265</b>							<b>232,265</b>
256	<b>Support Services - Business</b>										
257	Direction of Business Support Services	2510		1,886							1,886
258	Fiscal Services	2520		60,128							60,128
259	Facilities Acquisition & Construction Services	2530									0
260	Operation & Maintenance of Plant Service	2540		515,235							515,235
261	Pupil Transportation Services	2550		477,242							477,242
262	Food Services	2560		190,176							190,176
263	Internal Services	2570									0
264	<b>Total Support Services - Business</b>	<b>2500</b>		<b>1,244,667</b>							<b>1,244,667</b>

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
265	<b>Support Services - Central</b>										
266	Direction of Central Support Services	2610									0
267	Planning, Research, Development & Evaluation Services	2620									0
268	Information Services	2630		38,202							38,202
269	Staff Services	2640		74,568							74,568
270	Data Processing Services	2660		84,829							84,829
271	<b>Total Support Services - Central</b>	<b>2600</b>		<b>197,599</b>							<b>197,599</b>
272	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0
273	<b>Total Support Services</b>	<b>2000</b>		<b>2,060,709</b>							<b>2,060,709</b>
274	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									0
275	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (MR/SS)</b>										0
276	Payments for Special Education Programs	4120									0
277	Payments for CTE Programs	4140									0
278	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>
279	<b>DEBT SERVICE (MR/SS)</b>										0
280	<b>Debt Service - Interest on Short-Term Debt</b>										0
281	Tax Anticipation Warrants	5110									0
282	Tax Anticipation Notes	5120									0
283	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
284	State Aid Anticipation Certificates	5140									0
285	Other (Describe & Itemize)	5150									0
286	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
287	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>									0
288	<b>Total Direct Disbursements/Expenditures</b>			<b>2,758,827</b>				<b>0</b>			<b>2,758,827</b>
289	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>12,219</b>
290											
291	<b>60 - CAPITAL PROJECTS (CP)</b>										
292	<b>SUPPORT SERVICES (CP)</b>										
293	<b>Support Services - Business</b>										
294	Facilities Acquisition & Construction Services	2530					840,050				840,050
295	Other Support Services (Describe & Itemize)	2900									0
296	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>840,050</b>	<b>0</b>	<b>0</b>		<b>840,050</b>
297	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (CP)</b>										
298	<b>Payments to Other Govt Units (In-State)</b>										
299	Payments to Other Govt Units (In-State)	4100									0
300	Payment for Special Education Programs	4120									0
301	Payment for CTE Programs	4140									0
302	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
303	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>
304	<b>PROVISION FOR CONTINGENCIES (CP)</b>	<b>6000</b>									0
305	<b>Total Direct Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>840,050</b>	<b>0</b>	<b>0</b>		<b>840,050</b>
306	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(659,200)</b>
307											
308	<b>70 WORKING CASH FUND (WC)</b>										
309											
310	<b>80 - TORT FUND (TF)</b>										
311	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
312	Claims Paid from Self Insurance Fund	2361									0
313	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			721,180						721,180
314	Unemployment Insurance Payments	2363			35,000						35,000
315	Insurance Payments (regular or self-insurance)	2364			134,000						134,000
316	Risk Management and Claims Services Payments	2365									0
317	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
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367			16,000						16,000
319	Reciprocal Insurance Payments	2368									0
320	Legal Service	2369									0
321	Property Insurance (Building & Grounds)	2371									0
322	Vehicle Insurance (Transportation)	2372									0
323	<b>Total Support Services - General Administration</b>	<b>2000</b>	0	0	906,180	0	0	0	0		906,180
324	<b>DEBT SERVICE (TF)</b>										
325	<b>Debt Service - Interest on Short-Term Debt</b>										
326	Tax Anticipation Warrants	5110									0
327	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
328	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
329	<b>Total Debt Service</b>	<b>5000</b>						0			0
330	<b>PROVISION FOR CONTINGENCIES (TF)</b>	<b>6000</b>									0
331	<b>Total Direct Disbursements/Expenditures</b>		0	0	906,180	0	0	0	0		906,180
332	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(108,538)
333											
334	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
335	<b>SUPPORT SERVICES (FP&amp;S)</b>										
336	<b>Support Services - Business</b>										
337	Facilities Acquisition & Construction Services	2530					323,183				323,183
338	Operation & Maintenance of Plant Service	2540									0
339	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	323,183	0	0		323,183
340	Other Support Services (Describe & Itemize)	2900									0
341	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	323,183	0	0		323,183
342	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (FP&amp;S)</b>										
343	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
344	<b>Total Payments to Other Districts &amp; Govt Units (FPS)</b>	<b>4000</b>						0			0
345	<b>DEBT SERVICE (FP&amp;S)</b>										
346	<b>Debt Service - Interest on Short-Term Debt</b>										
347	Tax Anticipation Warrants	5110									0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
349	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
350	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5300</b>									0
351	<b>Debt Service - Payments of Principal on Long-Term Debt<sup>15</sup> (Lease/Purchase Principal Retired)</b>										0
352	<b>Total Debt Service</b>	<b>5000</b>						0			0
353	<b>PROVISIONS FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									0
354	<b>Total Direct Disbursements/Expenditures</b>		0	0	0	0	323,183	0	0		323,183
355	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0

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

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1. Page 6 - Line 72 - Breakfast Ala Cart and Vending Machine Sales
2. Page 6 - Line 74 - Catering Sales
3. Page 6 - Line 107 - Fund 60 is Developer Impact Fees/Fund 40 is Fee Busing/Fund 20 is Misc Rev/Fund 10 is Kids Club Indirec
4. Page 8 - Line 171 -Library Per Capita Grant/Advanced Placement Grant/School Security Grant/School Maintenance Grant/Kids
5. Page 8 - Line 183 - School Based Health Ctr Grant/PEP Grant
6. Page 10 - Line 271 - Erate Reimbursement/After School Snack Reimb/Grant Placeholder
7. Page 11 - Line 56 - Hallway/Study Hall Supervisors
8. Page 12 - Line 73 - Title I Grant SES Services
9. Page 14 - Line 165 - Agent & Escrow Fees
10. Page 15 - Line 254 - Hallway/Study Hall Supervisor Benefits



t, Grants Indirect, & GLAD Trng Revenue  
Club Fees

	A	B	C	D	E	F	
1							
2	<b>Woodstock Community Unit School District No. 200</b>		<b>44-063-26-2000</b>				
3	<b>DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only</b>						
4		<b>EDUCATIONAL</b>	<b>OPERATIONS &amp; MAINTENANCE</b>	<b>TRANSPORTATION</b>	<b>WORKING CASH</b>	<b>TOTAL</b>	
5	<b>Direct Revenues</b>	63,558,803	6,160,559	5,338,011	3,100	<b>75,060,473</b>	
6	<b>Direct Expenditures</b>	64,127,502	6,582,787	4,655,231		<b>75,365,520</b>	
7	<b>Difference</b>	(568,699)	(422,228)	682,780	3,100	<b>(305,047)</b>	
8	<b>Estimated Fund Balance - June 30, 2015</b>	34,136,966	3,427,158	2,366,017	2,648,258	<b>42,578,399</b>	
9	<p style="text-align: center;"><b>Unbalanced budget, however, a deficit reduction plan is not required at this time.</b></p>						
10							
11							
12							<p>A deficit reduction plan is required if the local board of education adopts (or amends) the 2014-15 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</p>
13							<p><b>Note:</b> The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.</p>
14	<p>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2013-2014 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</p>						
15	<p>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</p>						

## 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 FY2015 budgeted expenditures over FY2014 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: Woodstock Community Unit School District No. 200  
RCDT Number: 44-063-26-2000

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2014			Budgeted Expenditures, Fiscal Year 2015		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	368,706		368,706	309,220		309,220
2. Special Area Administration Services	2330	73,880		73,880	143,291		143,291
3. Other Support Services - School Administration	2490	148,398		148,398	151,804		151,804
4. Direction of Business Support Services	2510	156,234		156,234	165,974	0	165,974
5. Internal Services	2570	0		0	4,500		4,500
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
<b>8. Totals</b>		<b>747,218</b>	<b>0</b>	<b>747,218</b>	<b>774,789</b>	<b>0</b>	<b>774,789</b>
<b>9. Estimated Percent Increase (Decrease) for FY2015 (Budgeted) over FY2014 (Actual)</b>							<b>4%</b>






## Reference Description

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- <sup>1</sup> 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).
- <sup>2</sup> 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).
- <sup>3</sup> 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.
- <sup>3a</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- <sup>4</sup> Principal on Bonds Sold:
  - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
  - (2) Refunding Bonds can be entered in the Debt Services Fund only.
  - (3) Building Bonds can be entered in the Capital Projects Fund only.
  - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- <sup>5</sup> The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- <sup>6</sup> The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- <sup>7</sup> Cash plus investments must be greater than or equal to zero.
- <sup>8</sup> 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).
- <sup>9</sup> For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- <sup>10</sup> Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- <sup>11</sup> Include revenue accounts 1110 through 1115, 1117,1118 & 1120.
- <sup>12</sup> The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- <sup>13</sup> Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- <sup>14</sup> Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- <sup>15</sup> 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)
- <sup>16</sup> 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)

<b>CHECK FOR ERRORS</b>	
<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
<b>Is Deficit Reduction Plan Required?</b>	<b>Deficit reduction plan is not required.</b>
<b>If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?</b>	
<b>1. Cover Page - CASH or ACCRUAL</b>	
Check one type of Accounting Basis used on the Cover sheet.	<b>CASH</b>
<b>2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).</b>	
Estimated Beginning Fund Balance July,1 2014 for all Funds (Cells C3 - K3)(Line must have a number or zero)	<b>OK</b>
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).	<b>OK</b>
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).	<b>OK</b>
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).	<b>OK</b>
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).	<b>OK</b>
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).	<b>OK</b>
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).	<b>OK</b>
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	<b>OK</b>
<b>3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2014, (CashSum 4, All Funds), cannot be negative.</b>	
Educational (Fund 10 - Cell C3)	<b>OK</b>
Operations & Maintenance (Fund 20 - Cell D3)	<b>OK</b>
Debt Service (Fund 30 - Cell E3)	<b>OK</b>
Transportation (Fund 40 - Cell F3)	<b>OK</b>
Municipal Retirement/Social Security (Fund 50 - Cell G3)	<b>OK</b>
Capital Projects (Fund 60 - Cell H3)	<b>OK</b>
Working Cash (Fund 70 - Cell I3)	<b>OK</b>
Tort (Fund 80 - Cell J3)	<b>OK</b>
Fire Prevention & Safety (Fund 90 - Cell K3)	<b>OK</b>
<b>4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2015, (Page CashSum 4 - All Funds), cannot be negative.</b>	
Educational (Fund 10 - Cell C21)	<b>OK</b>
Operations & Maintenance (Fund 20 - Cell D21)	<b>OK</b>
Debt Service (Fund 30 - Cell E21)	<b>OK</b>
Transportation (Fund 40 - F21)	<b>OK</b>
Municipal Retirement/Social Security (Fund 50 - Cell G21)	<b>OK</b>
Capital Projects (Fund 60 - H21)	<b>OK</b>
Working Cash (Fund 70 - Cell I21)	<b>OK</b>
Tort (Fund 80 - Cell J21)	<b>OK</b>
Fire Prevention & Safety (Fund 90 - Cell K21)	<b>OK</b>
<b>5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).</b>	
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).	<b>OK</b>
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).	<b>OK</b>

*End of Balancing*