

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2016 ¹		36,760,517	3,551,304	5,485,477	4,542,138	1,490,196	814,722	2,654,460	151,524	719,247	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	41,412,896	5,941,214	9,739,291	5,519,254	2,924,706	150,000	6,300	832,054	449,054	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	20,154,697	875,000	0	2,282,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	5,489,621	0	133,098	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		67,057,214	6,816,214	9,872,389	7,801,254	2,924,706	150,000	6,300	832,054	449,054	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	19,696,453									
11	Total Receipts/Revenues		86,753,667	6,816,214	9,872,389	7,801,254	2,924,706	150,000	6,300	832,054	449,054	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	46,037,220				870,720					
14	SUPPORT SERVICES	2000	20,495,202	6,816,214		6,044,546	2,053,892	500,000		832,054	943,424	
15	COMMUNITY SERVICES	3000	322,940	0		0	94					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	40,000	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	10,034,241	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		66,895,362	6,816,214	10,034,241	6,044,546	2,924,706	500,000		832,054	943,424	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	19,696,453	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		86,591,815	6,816,214	10,034,241	6,044,546	2,924,706	500,000		832,054	943,424	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		161,852	0	(161,852)	1,756,708	0	(350,000)	6,300	0	(494,370)	
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										
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			161,852							
46	Total Other Sources of Funds ⁸		0	0	161,852	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
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	161,852									
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		161,852	0	0	0	0	0	0	0	0	
80	Total Other Sources/Uses of Fund		(161,852)	0	161,852	0	0	0	0	0	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2017		36,760,517	3,551,304	5,485,477	6,298,846	1,490,196	464,722	2,660,760	151,524	224,877	

SUMMARY OF EXPENDITURES (by Major Object)												
	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
85	Object Name											
87	Salaries	100	47,897,350	2,820,595		2,765,165		0		0	0	53,483,110
88	Employee Benefits	200	13,030,744	710,408		381,663	2,924,706	0		0	0	17,047,521
89	Purchased Services	300	1,557,490	1,080,471	0	307,436		0		832,054	0	3,777,451
90	Supplies & Materials	400	2,983,606	1,984,440		1,109,165		0		0	0	6,077,211
91	Capital Outlay	500	733,408	215,000		1,480,117		500,000		0	943,424	3,871,949
92	Other Objects	600	617,705	800	10,034,241	1,000	0	0		0	0	10,653,746
93	Non-Capitalized Equipment	700	45,059	0		0		0		0	0	45,059
94	Termination Benefits	800	30,000	4,500		0						34,500
95	Total Expenditures		66,895,362	6,816,214	10,034,241	6,044,546	2,924,706	500,000		832,054	943,424	94,990,547

SUMMARY OF CASH TRANSACTIONS

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	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	BEGINNING CASH BALANCE ON HAND July 1, 2016 ⁷		36,760,516	3,551,304	5,485,477	4,542,138	1,490,196	814,722	2,654,460	151,524	719,247
4	Total Direct Receipts & Other Sources ⁸		67,057,214	6,816,214	10,034,241	7,801,254	2,924,706	150,000	6,300	832,054	449,054
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		67,057,214	6,816,214	10,034,241	7,801,254	2,924,706	150,000	6,300	832,054	449,054
12	Total Amount Available		103,817,730	10,367,518	15,519,718	12,343,392	4,414,902	964,722	2,660,760	983,578	1,168,301
13	Total Direct Disbursements & Other Uses ⁹		67,057,214	6,816,214	10,034,241	6,044,546	2,924,706	500,000	0	832,054	943,424
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		67,057,214	6,816,214	10,034,241	6,044,546	2,924,706	500,000	0	832,054	943,424
21	ENDING CASH BALANCE ON HAND June 30, 2017 ⁷		36,760,516	3,551,304	5,485,477	6,298,846	1,490,196	464,722	2,660,760	151,524	224,877

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	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
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									
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	264,404								
172	Total Restricted Grants-In-Aid		5,097,593	75,000	0	2,282,000	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	20,154,697	875,000	0	2,282,000	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY										
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										
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	408,450								
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		408,450	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL										
186	TITLE VI										
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	Total Title VI		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	1,183,400								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	236,100								
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	Total Food Service		1,419,500				0				

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	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
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	Total Stimulus Programs		0	0	133,098	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited English (LIPLP)	4909	212,391								
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower - Professional Development Formula	4930									
268	Title II - Teacher Quality	4932	225,796								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	150,000								
271	Medicaid Matching Funds - Fee-For-Service Program	4992	200,000								
272	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	33,737								
273	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		5,081,171	0	133,098	0	0	0		0	0
274	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	5,489,621	0	133,098	0	0	0	0	0	0
275	TOTAL DIRECT RECEIPTS/REVENUES		67,057,214	6,816,214	9,872,389	7,801,254	2,924,706	150,000	6,300	832,054	449,054

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	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
278	Other Support Services (Describe & Itemize)	2900									0
279	Total Support Services	2000		2,053,892							2,053,892
280	COMMUNITY SERVICES (MR/SS)	3000		94							94
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	Total Payments to Other Dist & Govt Units	4000		0							0
286	DEBT SERVICE (MR/SS)	5000									
287	Debt Service - Interest on Short-Term Debt										
288	Tax Anticipation Warrants	5110									0
289	Tax Anticipation Notes	5120									0
290	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
291	State Aid Anticipation Certificates	5140									0
292	Other (Describe & Itemize)	5150									0
293	Total Debt Service	5000						0			0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
295	Total Direct Disbursements/Expenditures			2,924,706				0			2,924,706
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
298	60 - CAPITAL PROJECTS (CP)										
299	SUPPORT SERVICES (CP)	2000									
300	Support Services - Business										
301	Facilities Acquisition & Construction Services	2530					500,000				500,000
302	Other Support Services (Describe & Itemize)	2900									0
303	Total Support Services	2000	0	0	0	0	500,000	0	0		500,000
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
305	Payments to Other Dist & Govt Units (In-State)										
306	Payments to Regular Programs	4110									0
307	Payment for Special Education Programs	4120									0
308	Payment for CTE Programs	4140									0
309	Payments to Other Govt Units (In-State) (Describe & Itemize)	4190									0
310	Total Payments to Other Districts & Govt Units	4000			0			0			0
311	PROVISION FOR CONTINGENCIES (CP)	6000									0
312	Total Direct Disbursements/Expenditures		0	0	0	0	500,000	0	0		500,000
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(350,000)
315	70 WORKING CASH FUND (WC)										
317	80 - TORT FUND (TF)										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION	2000									
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			632,620						632,620
321	Unemployment Insurance Payments	2363			32,434						32,434
322	Insurance Payments (regular or self-insurance)	2364			167,000						167,000
323	Risk Management and Claims Services Payments	2365									0
324	Judgment and Settlements	2366									0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
326	Reciprocal Insurance Payments	2368									0
327	Legal Service	2369									0
328	Property Insurance (Building & Grounds)	2371									0
329	Vehicle Insurance (Transportation)	2372									0
330	Total Support Services - General Administration	2000	0	0	832,054	0	0	0	0		832,054

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

1. Page 6, Line 72 - Food Serv Sales to Pupils for Breakfast ala cart items
 2. Page 6, Line 74 - Food Serv Rebates and Catering Revenue
 3. Page 7, Line 107 - Revenue from Kids Club & Grant Indirect Costs, City of Woodstock Transition Fees, Erate Reimbursement, and GLAD training; O&M - Misc Revenue; Trans - Fee Busing for within 1.5 miles
 4. Page 8, Line 171 - Grants Placeholder and Kids Club State Reimb
 5. Page 8, Line 183 - Federal PEP Grant
 6. Page 10, Line 272 - Grants Placeholder
 7. Page 11, Line 41 - Special Services Secretary
 8. Page 11, Line 56 - Supervisory Associates
 9. Page 15, Line 237 - Special Services Secretary
 10. Page 15, Line 260 - Supervisory Associates
-

	A	B	C	D	E	F
1	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
2	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
3	Direct Revenues	67,057,214	6,816,214	7,801,254	6,300	81,680,982
4	Direct Expenditures	66,895,362	6,816,214	6,044,546		79,756,122
5	Difference	161,852		1,756,708	6,300	1,924,860
6	Estimated Fund Balance - June 30, 2016	36,760,517	3,551,304	6,298,846	2,660,760	49,271,427
7	Balanced budget, no deficit reduction plan is required.					
10	<p><i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2015-16 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</i></p>					
12	<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 2015-2016 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 Unit School District No. 200 44-063-2000-26		DEFICIT REDUCTION PLAN					
2								
3								
4								<i>District Number</i>
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		36,760,517	3,551,304	4,542,138	2,654,460	47,508,419	
8	RECEIPTS/REVENUES	Acct #						
9	LOCAL SOURCES	1000	41,412,896	5,941,214	5,519,254	6,300	52,879,664	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0	
11	STATE SOURCES	3000	20,154,697	875,000	2,282,000	0	23,311,697	
12	FEDERAL SOURCES	4000	5,489,621	0	0	0	5,489,621	
13	Total Receipts/Revenues		67,057,214	6,816,214	7,801,254	6,300	81,680,982	
14	DISBURSEMENTS/EXPENDITURES	Funct #						
15	INSTRUCTION	1000	46,037,220				46,037,220	
16	SUPPORT SERVICES	2000	20,495,202	6,816,214	6,044,546		33,355,962	
17	COMMUNITY SERVICES	3000	322,940	0	0		322,940	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	40,000	0	0		40,000	
19	DEBT SERVICES	5000	0	0	0		0	
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0	
21	Total Disbursements/Expenditures		66,895,362	6,816,214	6,044,546		79,756,122	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		161,852	0	1,756,708	6,300	1,924,860	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0	
25	OTHER USES OF FUNDS (8000)		161,852	0	0	0	161,852	
26	TOTAL OTHER SOURCES/USES OF FUNDS		(161,852)	0	0	0	(161,852)	
27	ESTIMATED ENDING FUND BALANCE		36,760,517	3,551,304	6,298,846	2,660,760	49,271,427	

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1	Community Unit School District No. 200 44-063-2000-26 <i>District Number</i>		ESTIMATED BUDGET FY2017-2018				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		36,760,517	3,551,304	6,298,846	2,660,760	49,271,427
8	RECEIPTS/REVENUES	Acct #					
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 #					
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		36,760,517	3,551,304	6,298,846	2,660,760	49,271,427

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

	A	B	M	N	O	P	Q			
1	Community Unit School District No. 200 44-063-2000-26		ESTIMATED BUDGET FY2018-2019							
2										
3								<i>District Number</i>		
4										
5										
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total			
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		36,760,517	3,551,304	6,298,846	2,660,760	49,271,427			
8	RECEIPTS/REVENUES	Acct #								
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 #								
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		36,760,517	3,551,304	6,298,846	2,660,760	49,271,427			

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

	A	B	R	S	T	U	V	
1	Community Unit School District No. 200 44-063-2000-26		ESTIMATED BUDGET FY2019-2020					
2								
3								
4								<i>District Number</i>
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		36,760,517	3,551,304	6,298,846	2,660,760	49,271,427	
8	RECEIPTS/REVENUES	Acct #						
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 #						
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		36,760,517	3,551,304	6,298,846	2,660,760	49,271,427	

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

	A	B	W	X	Y	Z
1	Community Unit School District No. 200 44-063-2000-26 <i>District Number</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption: _____</i> <i>(Enter as MM/DD/YY)</i>			
2						
3						
4						
5						
6					FY2016-2017	FY2017-2018
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		47,508,419	49,271,427	49,271,427	49,271,427
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	52,879,664	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	23,311,697	0	0	0
12	FEDERAL SOURCES	4000	5,489,621	0	0	0
13	Total Receipts/Revenues		81,680,982	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	46,037,220	0	0	0
16	SUPPORT SERVICES	2000	33,355,962	0	0	0
17	COMMUNITY SERVICES	3000	322,940	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	40,000	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		79,756,122	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		1,924,860	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		161,852	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(161,852)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		49,271,427	49,271,427	49,271,427	49,271,427

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2016-2017 through Fiscal Year 2019-2020

Community Unit School District No. 200

44-063-2000-26

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

<http://www.isbe.net/sfms/budget/default.htm>

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

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

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2017 budgeted expenditures over FY2016 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 Unit School District No. 200					
		RCDT Number: 44-063-2000-26					
		Estimated Actual Expenditures, Fiscal Year 2016			Budgeted Expenditures, Fiscal Year 2017		
Description (Enter Whole Numbers Only)	Funct #	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	312,720		312,720	326,915		326,915
2. Special Area Administration Services	2330	40,763		40,763	33,635		33,635
3. Other Support Services - School Administration	2490	156,855		156,855	156,462		156,462
4. Direction of Business Support Services	2510	171,518		171,518	184,331	0	184,331
5. Internal Services	2570	251		251	2,500		2,500
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
8. Totals		682,107	0	682,107	703,843	0	703,843
9. Estimated Percent Increase (Decrease) for FY2017 (Budgeted) over FY2016 (Actual)							3%

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)

CHECK FOR ERRORS	
<p>This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Congratulations! You have a balanced budget.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2016 for all Funds (Cells C3 - K3) <i>(Line must have a number or zero. Do not leave blank.)</i>	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2016, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2016, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

End of Balancing