

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2011 - June 30, 2012

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

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

District Name: _____ Community Consolidated School District 15

District RCDT No: _____ 5-016-0150-04

Budget of _____ Community Consolidated School District 15 _____, County of _____ Cook _____,
State of Illinois, for the Fiscal Year beginning _____ July 1, 2011 _____ and ending _____ June 30, 2012 _____.

WHEREAS the Board of Education of _____ Community Consolidated School District 15 _____,
County of _____ Cook _____, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary
of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the _____ 10th _____ day of _____ August _____, 20 _____ 12 _____,
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, 2011 _____ and ending _____ June 30, 2012 _____.

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 _____ 10th _____
day of _____ August _____, 20 _____ 12 _____ by a roll call vote of _____ Yeas, and _____ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
Peggy Babcock	
Richard Bokor	
David Seiffert	
Manjula Sriram	
Gerald Iannuzzelli	
Scott Herr	
Timothy Millar	

* 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/2012/budget.htm. The electronic version does
not require member signatures.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2011 ¹		32,490,868	6,578,381	6,249,497	6,037,586	2,735,068	703,040	110,392	346,855	19,493	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	91,805,991	11,451,508	3,497,927	3,986,272	5,104,633	1,371,650	872	924,520	7,442	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	13,179,328	0	0	4,787,258	0	0	0	0	0	
8	FEDERAL SOURCES	4000	7,268,648	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues		112,253,967	11,451,508	3,497,927	8,773,530	5,104,633	1,371,650	872	924,520	7,442	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	17,871,274									
11	Total Receipts/Revenues		130,125,241	11,451,508	3,497,927	8,773,530	5,104,633	1,371,650	872	924,520	7,442	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	81,101,228				2,041,243					
14	SUPPORT SERVICES	2000	33,218,991	11,300,511		9,383,449	3,224,647	2,152,602		1,388,000	0	
15	COMMUNITY SERVICES	3000	267,961	0		0	13,614					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	265,200	0	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	4,886,350	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	558,015	54,520	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures		115,411,395	11,355,031	4,886,350	9,383,449	5,279,504	2,152,602		1,388,000	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	17,871,274	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		133,282,669	11,355,031	4,886,350	9,383,449	5,279,504	2,152,602		1,388,000	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(3,157,428)	96,477	(1,388,423)	(609,919)	(174,871)	(780,952)	872	(463,480)	7,442	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund	7110										
27	Abatement of the Working Cash Fund	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 ³ 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						100,000		250,000		
46	Total Other Sources of Funds		0	0	0	0	0	100,000	0	250,000	0	

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund	8110										
51	Transfer of Working Cash Fund Interest	8120										
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
	Transfer of Excess Fire Prev & Safety Tax & Interest ³	8160										
55	Proceeds to O&M Fund											
	Transfer of Excess Accumulated Fire Prev & Safety Bond ³	8170										
56	and Int Proceeds to Debt Service Fund											
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990	250,000	100,000								
79	Total Other Uses of Funds		250,000	100,000	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		(250,000)	(100,000)	0	0	0	100,000	0	250,000	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2012		29,083,440	6,574,858	4,861,074	5,427,667	2,560,197	22,088	111,264	133,375	26,935	

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	Object Name											
87	Salaries	100	86,186,183	4,764,449		5,218,403		0		0	0	96,169,035
88	Employee Benefits	200	17,519,923	1,020,806		2,051,296	5,279,504	0		0	0	25,871,529
89	Purchased Services	300	3,774,483	1,681,141	0	349,337		2,152,602		1,383,000	0	9,340,563
90	Supplies & Materials	400	3,882,524	3,426,715		1,180,730		0		0	0	8,489,969
91	Capital Outlay	500	662,446	391,900		545,438		0		0	0	1,599,784
92	Other Objects	600	1,719,715	54,520	4,886,350	38,245	0	0		5,000	0	6,703,830
93	Non-Capitalized Equipment	700	1,666,121	15,500		0		0		0	0	1,681,621
94	Termination Benefits	800	0	0		0						0
95	Total Expenditures		115,411,395	11,355,031	4,886,350	9,383,449	5,279,504	2,152,602		1,388,000	0	149,856,331

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	BEGINNING CASH BALANCE ON HAND July 1, 2011 ⁷		32,490,868	6,578,381	6,249,497	6,037,586	2,735,068	703,040	110,392	346,855	19,493
4	Total Direct Receipts & Other Sources ⁸		112,253,967	11,451,508	3,497,927	8,773,530	5,104,633	1,471,650	872	1,174,520	7,442
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		112,253,967	11,451,508	3,497,927	8,773,530	5,104,633	1,471,650	872	1,174,520	7,442
12	Total Amount Available		144,744,835	18,029,889	9,747,424	14,811,116	7,839,701	2,174,690	111,264	1,521,375	26,935
13	Total Direct Disbursements & Other Uses ⁹		115,661,395	11,455,031	4,886,350	9,383,449	5,279,504	2,152,602	0	1,388,000	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		115,661,395	11,455,031	4,886,350	9,383,449	5,279,504	2,152,602	0	1,388,000	0
21	ENDING CASH BALANCE ON HAND June 30, 2012 ⁷		29,083,440	6,574,858	4,861,074	5,427,667	2,560,197	22,088	111,264	133,375	26,935

	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	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	86,004,083	10,357,361	3,451,371	3,737,766	2,157,573			921,780	
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	861,003								
8	FICA and Medicare Only Levies	1150					2,846,375				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		86,865,086	10,357,361	3,451,371	3,737,766	5,003,948	0	0	921,780	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	851,389	751,075			79,078				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		851,389	751,075	0	0	79,078	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314	38,000								
24	Summer School Tuition from Pupils or Parents (In State)	1321									
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	775,000								
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	Total Tuition		813,000								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				125,000					
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413				45,000					
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416				5,000					
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									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					175,000					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	167,266	51,969	46,556	48,506	21,607	1,650	872	2,740	7,442
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		167,266	51,969	46,556	48,506	21,607	1,650	872	2,740	7,442
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	1,100,000								
70	Sales to Pupils - Breakfast	1612	16,000								
71	Sales to Pupils - A la Carte	1613	475,000								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	23,000								
74	Other Food Service (Describe & Itemize)	1690	19,000								
75	Total Food Service		1,633,000								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	60,000								
78	Admissions - Other	1719	5,000								
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		65,000	0							
83	TEXTBOOK Income										
84	Rentals - Regular Textbooks	1811	925,000								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbooks		925,000								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910	3,750	60,000							
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930		1,103				20,000			
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	5,000								
100	Payments of Surplus Moneys from TIF Districts	1960						1,350,000			
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993	27,500	25,000							
107	Other Local Revenues (Describe & Itemize)	1999	450,000	205,000		25,000					
108	Total Other Revenue from Local Sources		486,250	291,103	0	25,000	0	1,370,000	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	91,805,991	11,451,508	3,497,927	3,986,272	5,104,633	1,371,650	872	924,520	7,442

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
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	7,186,079								
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		7,186,079	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	162,711								
125	Special Education - Extraordinary	3105	1,998,159								
126	Special Education - Personnel	3110	2,329,949								
127	Special Education - Orphanage - Individual	3120	312,373								
128	Special Education - Orphanage - Summer	3130	4,518								
129	Special Education - Summer School	3145	19,968								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		4,827,678	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		0	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	627,370								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		627,370				0				
145	State Free Lunch & Breakfast	3360	50,000								
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500				2,004,351					
152	Transportation - Special Education	3510				2,706,907					
153	Transportation - Other (Describe & Itemize)	3599				76,000					
154	Total Transportation		0	0		4,787,258	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									

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	
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 - Learning Technology Centers	3780										
167	State Charter Schools	3815										
168	Extended Learning Opportunities - Summer Bridges	3825										
169	Infrastructure Improvements - Planning/Construction	3920										
170	School Infrastructure - Maintenance Projects	3925										
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	488,201									
172	Total Restricted Grants-In-Aid		5,993,249	0	0	4,787,258	0	0	0	0	0	
173	Total Receipts/Revenues from State Sources	3000	13,179,328	0	0	4,787,258	0	0	0	0	0	
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES											
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.											
176	Federal Impact Aid	4001										
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009										
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0	
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT											
180	Head Start	4045										
181	Construction (Impact Aid)	4050										
182	MAGNET	4060										
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090										
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0	
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE											
186	TITLE V											
187	Title V - Innovation and Flexibility Formula	4100										
188	Title V - SEA Projects	4105										
189	Title V - Rural and Low Income Schools (REI)	4107										
190	Title V - Other (Describe & Itemize)	4199										
191	Total Title V		0	0		0	0					
192	FOOD SERVICE											
193	Breakfast Start-Up	4200										
194	National School Lunch Program	4210	1,400,000									
195	Special Milk Program	4215	700									
196	School Breakfast Program	4220	180,000									
197	Summer Food Service Admin/Program	4225	11,000									
198	Child Care Commodity/SFS 13-Adult Day Care	4226										
199	Fresh Fruit and Vegetables	4240	30,000									
200	Food Service - Other (Describe & Itemize)	4299										
201	Total Food Service		1,621,700				0					
202	TITLE I											
203	Title I - Low Income	4300	1,216,704									
204	Title I - Low Income - Neglected, Private	4305										
205	Title I - Comprehensive School Reform	4332										
206	Title I - Reading First	4334										
207	Title I - Even Start	4335										
208	Title I - Reading First SEA Funds	4337										
209	Title I - Migrant Education	4340										
210	Title I - Other (Describe & Itemize)	4399										
211	Total Title I		1,216,704	0		0	0					

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
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	23,943								
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		23,943	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600	107,567								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620	2,727,735								
221	Federal Special Education - IDEA Room & Board	4625									
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		2,835,302	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title III E Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - XI	4880	111,895								
259	Total Stimulus Programs		111,895	0	0	0	0	0		0	0
260	Advanced Placement Fee/International Baccalaureate	4904									
261	Emergency Immigrant Assistance	4905									
262	Title III - English Language Acquisition	4909	460,122								
263	Learn & Serve America	4910									
264	McKinney Education for Homeless Children	4920									
265	Title II - Eisenhower - Professional Development Formula	4930									
266	Title II - Teacher Quality	4932	278,940								

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
267	Federal Charter Schools	4960									
268	Medicaid Matching Funds - Administrative Outreach	4991	300,000								
269	Medicaid Matching Funds - Fee-For-Service Program	4992	400,000								
270	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998	20,042								
271	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		7,268,648	0	0	0	0	0		0	0
272	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	7,268,648	0	0	0	0	0	0	0	0
273	TOTAL DIRECT RECEIPTS/REVENUES		112,253,967	11,451,508	3,497,927	8,773,530	5,104,633	1,371,650	872	924,520	7,442

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	44,550,470	7,911,771	40,417	1,047,374	4,107	300	94,109		53,648,548
6	Pre-K Programs	1125									0
7	Special Education Programs (Functions 1200 - 1220)	1200	11,231,210	2,925,430	87,145	84,856	27,500	1,110,000	2,500		15,468,641
8	Special Education Programs Pre-K	1225									0
9	Remedial and Supplemental Programs K-12	1250	512,279	207,470							719,749
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400									0
13	Interscholastic Programs	1500	583,628	6,048	14,889	23,917		1,900			630,382
14	Summer School Programs	1600	240,000	2,170		4,080					246,250
15	Gifted Programs	1650	969,529	179,350		15,300					1,164,179
16	Driver's Education Programs	1700									0
17	Bilingual Programs	1800	7,337,085	1,552,933	20,000	313,461					9,223,479
18	Truant Alternative & Optional Programs	1900									0
19	Pre-K Programs - Private Tuition	1910									0
20	Regular K-12 Programs Private Tuition	1911									0
21	Special Education Programs K-12 Private Tuition	1912									0
22	Special Education Programs Pre-K Tuition	1913									0
23	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
25	Adult/Continuing Education Programs Private Tuition	1916									0
26	CTE Programs Private Tuition	1917									0
27	Interscholastic Programs Private Tuition	1918									0
28	Summer School Programs Private Tuition	1919									0
29	Gifted Programs Private Tuition	1920									0
30	Bilingual Programs Private Tuition	1921									0
31	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
32	Total Instruction¹⁴	1000	65,424,201	12,785,172	162,451	1,488,988	31,607	1,112,200	96,609	0	81,101,228
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	2,049,451	321,362	1,020	4,080					2,375,913
36	Guidance Services	2120	364,666	59,535							424,201
37	Health Services	2130	1,329,289	346,555	390,405	37,360	13,000				2,116,609
38	Psychological Services	2140	1,265,796	184,496	5,020	10,000	1,000				1,466,312
39	Speech Pathology & Audiology Services	2150	2,565,950	381,434	101,428	12,000	15,000				3,075,812
40	Other Support Services - Pupils (Describe & Itemize)	2190									0
41	Total Support Services - Pupil	2100	7,575,152	1,293,382	497,873	63,440	29,000	0	0	0	9,458,847
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	504,310	119,364	288,335	162,909	1,460	1,000			1,077,378
44	Educational Media Services	2220	2,598,098	365,636	689,658	221,071	216,759		1,525,512		5,616,734
45	Assessment & Testing	2230	25,000	310	121,975	64,000					211,285
46	Total Support Services - Instructional Staff	2200	3,127,408	485,310	1,099,968	447,980	218,219	1,000	1,525,512	0	6,905,397
47	Support Services - General Administration										
48	Board of Education Services	2310	426,416	621,853	475,835	8,160		15,000			1,547,264
49	Executive Administration Services	2320	932,823	171,578	23,970	58,956		4,500	4,500		1,196,327
50	Special Area Administration Services	2330	624,144	108,305		1,000		1,000			734,449
51	Tort Immunity Services	2360 - 2370									0
52	Total Support Services - General Administration	2300	1,983,383	901,736	499,805	68,116	0	20,500	4,500	0	3,478,040
53	Support Services - School Administration										
54	Office of the Principal Services	2410	5,163,837	1,197,943	270,747	18,734	160,720	20,000	1,500		6,833,481
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	Total Support Services - School Administration	2400	5,163,837	1,197,943	270,747	18,734	160,720	20,000	1,500	0	6,833,481

	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	Support Services - Business										
58	Direction of Business Support Services	2510									0
59	Fiscal Services	2520	684,146	136,570	138,030	91,051	5,000	2,000			1,056,797
60	Operation & Maintenance of Plant Services	2540									0
61	Pupil Transportation Services	2550	21,711		264						21,975
62	Food Services	2560	974,696	486,691	55,600	1,509,415	130,000	1,000	26,000		3,183,402
63	Internal Services	2570	254,657	71,994	169,065	84,864	72,900		5,000		658,480
64	Total Support Services - Business	2500	1,935,210	695,255	362,959	1,685,330	207,900	3,000	31,000	0	4,920,654
65	Support Services - Central										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620			10,000						10,000
68	Information Services	2630	150,458	18,481	80,453	10,200		1,000	7,000		267,592
69	Staff Services	2640	508,099	93,805	98,736	22,440	15,000	4,000			742,080
70	Data Processing Services	2660	168,452	23,987	130,560	56,100					379,099
71	Total Support Services - Central	2600	827,009	136,273	319,749	88,740	15,000	5,000	7,000	0	1,398,771
72	Other Support Services (Describe & Itemize)	2900			223,801						223,801
73	Total Support Services	2000	20,611,999	4,709,899	3,274,902	2,372,340	630,839	49,500	1,569,512	0	33,218,991
74	COMMUNITY SERVICES (ED)	3000	149,983	24,852	71,930	21,196					267,961
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)										
77	Payments for Regular Programs	4110									0
78	Payments for Special Education Programs	4120									0
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140									0
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
83	Total Payments to Districts and Other Govt Units (In-State)	4100				0		0			0
84	Payments for Regular Programs - Tuition	4210									0
85	Payments for Special Education Programs - Tuition	4220									0
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0
87	Payments for CTE Programs - Tuition	4240									0
88	Payments for Community College Programs - Tuition	4270									0
89	Payments for Other Programs - Tuition	4280									0
90	Other Payments to In-State Govt Units	4290									0
91	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
92	Payments for Regular Programs - Transfers	4310									0
93	Payments for Special Education Programs - Transfers	4320									0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
95	Payments for CTE Programs - Transfers	4340									0
96	Payments for Community College Program - Transfers	4370									0
97	Payments for Other Programs - Transfers	4380									0
98	Other Payments to In-State Govt Units - Transfers	4390			265,200						265,200
99	Total Payments to Other District & Govt Units - Transfers (In State)	4300			265,200			0			265,200
100	Payments to Other District & Govt Units (Out of State)	4400									0
101	Total Payments to Other District & Govt Units	4000			265,200			0			265,200
102	DEBT SERVICE (ED)										
103	Debt Service - Interest on Short-Term Debt										
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt	5150									0
109	Total Debt Service - Interest on Short-Term Debt	5100						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
110	Debt Service - Interest on Long-Term Debt	5200									0
111	Total Debt Service	5000						0			0
112	PROVISION FOR CONTINGENCIES (ED)	6000						558,015			558,015
113	Total Direct Disbursements/Expenditures		86,186,183	17,519,923	3,774,483	3,882,524	662,446	1,719,715	1,666,121	0	115,411,395
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,157,428)
115											
116	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
117	SUPPORT SERVICES (O&M)										
118	Support Services - Pupil										
119	Other Support Services - Pupils (Describe & Itemize)	2190									0
120	Support Services - Business										
121	Direction of Business Support Services	2510									0
122	Facilities Acquisition & Construction Services	2530									0
123	Operation & Maintenance of Plant Services	2540	4,764,449	1,020,806	1,681,141	3,426,715	391,900		15,500		11,300,511
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	4,764,449	1,020,806	1,681,141	3,426,715	391,900	0	15,500	0	11,300,511
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	4,764,449	1,020,806	1,681,141	3,426,715	391,900	0	15,500	0	11,300,511
129	COMMUNITY SERVICES (O&M)	3000									0
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
131	Payments to Other Govt Units (In-State)										
132	Payments for Special Education Programs	4120									0
133	Payments for CTE Program	4140									0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
135	Total Payments to Other Govt Units (In-State)	4100				0		0			0
136	Payments to Other Govt Units (Out of State)	4400									0
137	Total Payments to Other District and Govt Unit	4000				0		0			0
138	DEBT SERVICE (O&M)										
139	Debt Service - Interest on Short-Term Debt										
140	Tax Anticipation Warrants	5110									0
141	Tax Anticipation Notes	5120									0
142	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
143	State Aid Anticipation Certificates	5140									0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0
146	Debt Service - Interest on Long-Term Debt	5200									0
147	Total Debt Service	5000						0			0
148	PROVISION FOR CONTINGENCIES (O&M)	6000						54,520			54,520
149	Total Direct Disbursements/Expenditures		4,764,449	1,020,806	1,681,141	3,426,715	391,900	54,520	15,500	0	11,355,031
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										96,477
151											
152	30 - DEBT SERVICE FUND (DS)										
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
154	DEBT SERVICE (DS)										
155	Debt Service - Interest on Short-Term Debt										
156	Tax Anticipation Warrants	5110									0
157	Tax Anticipation Notes	5120									0
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
159	State Aid Anticipation Certificates	5140									0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
161	Total Debt Service - Interest On Short-Term Debt	5100						0			0

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
162	Debt Service - Interest on Long-Term Debt	5200						391,350			391,350
163	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						4,495,000			4,495,000
164	Debt Service Other (Describe & Itemize)	5400									0
165	Total Debt Service	5000			0			4,886,350			4,886,350
166	PROVISION FOR CONTINGENCIES (DS)	6000									0
167	Total Direct Disbursements/Expenditures				0			4,886,350			4,886,350
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,388,423)
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Support Services - Pupils										
173	Other Support Services - Pupils (Describe & Itemize)	2190									0
174	Support Services - Business										
175	Pupil Transportation Services	2550	5,218,403	2,051,296	349,337	1,180,730	545,438	38,245			9,383,449
176	Other Support Services (Describe & Itemize)	2900									0
177	Total Support Services	2000	5,218,403	2,051,296	349,337	1,180,730	545,438	38,245	0	0	9,383,449
178	COMMUNITY SERVICES (TR)	3000									0
179	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
180	Payments to Other Govt Units (In-State)										
181	Payments for Regular Program	4110									0
182	Payments for Special Education Programs	4120									0
183	Payments for Adult/Continuing Education Programs	4130									0
184	Payments for CTE Programs	4140									0
185	Payments for Community College Programs	4170									0
186	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
187	Total Payments to Other Govt Units (In-State)	4100			0			0			0
188	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
189	Total Payments to Other Districts & Govt Units	4000			0			0			0
190	DEBT SERVICE (TR)										
191	Debt Service - Interest on Short-Term Debt										
192	Tax Anticipation Warrants	5110									0
193	Tax Anticipation Notes	5120									0
194	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
195	State Aid Anticipation Certificates	5140									0
196	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
197	Total Debt Service - Interest On Short-Term Debt	5100						0			0
198	Debt Service - Interest on Long-Term Debt	5200									0
199	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
200	Debt Service - Other (Describe and Itemize)	5400									0
201	Total Debt Service	5000						0			0
202	PROVISION FOR CONTINGENCIES (TR)	6000									0
203	Total Direct Disbursements/Expenditures		5,218,403	2,051,296	349,337	1,180,730	545,438	38,245	0	0	9,383,449
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(609,919)
205											
206	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
207	INSTRUCTION (MR/SS)										
208	Regular Program	1100		1,047,990							1,047,990
209	Pre-K Programs	1125									0
210	Special Education Programs (Functions 1200-1220)	1200		688,482							688,482
211	Special Education Programs Pre-K	1225									0
212	Remedial and Supplemental Programs K-12	1250		7,428							7,428
213	Remedial and Supplemental Programs Pre-K	1275									0
214	Adult/Continuing Education Programs	1300									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
215	CTE Programs	1400									0
216	Interscholastic Programs	1500		8,463							8,463
217	Summer School Programs	1600		15,388							15,388
218	Gifted Programs	1650		14,058							14,058
219	Driver's Education Programs	1700									0
220	Bilingual Programs	1800		259,434							259,434
221	Truant Alternative & Optional Programs	1900									0
222	Total Instruction	1000		2,041,243							2,041,243
223	SUPPORT SERVICES (MR/SS)										
224	Support Services - Pupil										
225	Attendance & Social Work Services	2110		29,718							29,718
226	Guidance Services	2120		11,733							11,733
227	Health Services	2130		244,828							244,828
228	Psychological Services	2140		18,354							18,354
229	Speech Pathology & Audiology Services	2150		37,206							37,206
230	Other Support Services - Pupils (Describe & Itemize)	2190									0
231	Total Support Services - Pupil	2100		341,839							341,839
232	Support Services - Instructional Staff										
233	Improvement of Instruction Services	2210		13,757							13,757
234	Educational Media Services	2220		152,221							152,221
235	Assessment & Testing	2230		363							363
236	Total Support Services - Instructional Staff	2200		166,341							166,341
237	Support Services - General Administration										
238	Board of Education Services	2310		39,110							39,110
239	Executive Administration Services	2320		83,254							83,254
240	Special Area Administrative Services	2330		40,130							40,130
241	Claims Paid from Self Insurance Fund	2361									0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
243	Unemployment Insurance Payments	2363									0
244	Insurance Payments (regular or self-insurance)	2364									0
245	Risk Management and Claims Services Payments	2365									0
246	Judgment and Settlements	2366									0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
248	Reciprocal Insurance Payments	2368									0
249	Legal Service	2369									0
250	Total Support Services - General Administration	2300		162,494							162,494
251	Support Services - School Administration										
252	Office of the Principal Services	2410									0
253	Other Support Services - School Administration (Describe & Itemize)	2490		281,851							281,851
254	Total Support Services - School Administration	2400		281,851							281,851
255	Support Services - Business										
256	Direction of Business Support Services	2510									0
257	Fiscal Services	2520		86,930							86,930
258	Facilities Acquisition & Construction Services	2530									0
259	Operation & Maintenance of Plant Service	2540		879,332							879,332
260	Pupil Transportation Services	2550		960,580							960,580
261	Food Services	2560		170,492							170,492
262	Internal Services	2570		50,346							50,346
263	Total Support Services - Business	2500		2,147,680							2,147,680

	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
264	Support Services - Central										
265	Direction of Central Support Services	2610									0
266	Planning, Research, Development & Evaluation Services	2620									0
267	Information Services	2630		29,104							29,104
268	Staff Services	2640		62,035							62,035
269	Data Processing Services	2660		33,303							33,303
270	Total Support Services - Central	2600		124,442							124,442
271	Other Support Services (Describe & Itemize)	2900									0
272	Total Support Services	2000		3,224,647							3,224,647
273	COMMUNITY SERVICES (MR/SS)	3000		13,614							13,614
274	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
275	Payments for Special Education Programs	4120									0
276	Payments for CTE Programs	4140									0
277	Total Payments to Other Districts & Govt Units	4000		0							0
278	DEBT SERVICE (MR/SS)										
279	Debt Service - Interest on Short-Term Debt										
280	Tax Anticipation Warrants	5110									0
281	Tax Anticipation Notes	5120									0
282	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
283	State Aid Anticipation Certificates	5140									0
284	Other (Describe & Itemize)	5150									0
285	Total Debt Service	5000						0			0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
287	Total Direct Disbursements/Expenditures			5,279,504				0			5,279,504
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(174,871)
289											
290	60 - CAPITAL PROJECTS (CP)										
291	SUPPORT SERVICES (CP)										
292	Support Services - Business										
293	Facilities Acquisition & Construction Services	2530			2,152,602						2,152,602
294	Other Support Services (Describe & Itemize)	2900									0
295	Total Support Services	2000	0	0	2,152,602	0	0	0	0		2,152,602
296	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
297	Payments to Other Govt Units (In-State)										
298	Payments to Other Govt Units (In-State)	4100									0
299	Payment for Special Education Programs	4120									0
300	Payment for CTE Programs	4140									0
301	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
302	Total Payments to Other Districts & Govt Units	4000			0			0			0
303	PROVISION FOR CONTINGENCIES (CP)	6000									0
304	Total Direct Disbursements/Expenditures		0	0	2,152,602	0	0	0	0		2,152,602
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(780,952)
306											
307	70 WORKING CASH FUND (WC)										
308											
309	80 - TORT FUND (TF)										
310	SUPPORT SERVICES - GENERAL ADMINISTRATION										
311	Claims Paid from Self Insurance Fund	2361									0
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			900,000						900,000
313	Unemployment Insurance Payments	2363			90,000						90,000
314	Insurance Payments (regular or self-insurance)	2364			382,500						382,500
315	Risk Management and Claims Services Payments	2365			10,500			5,000			15,500
316	Judgment and Settlements	2366									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
318	Reciprocal Insurance Payments	2368									0
319	Legal Service	2369									0
320	Property Insurance (Building & Grounds)	2371									0
321	Vehicle Insurance (Transportation)	2372									0
322	Total Support Services - General Administration	2000	0	0	1,383,000	0	0	5,000	0		1,388,000
323	DEBT SERVICE (TF)										
324	Debt Service - Interest on Short-Term Debt										
325	Tax Anticipation Warrants	5110									0
326	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
327	Other Interest or Short-Term Debt	5150									0
328	Total Debt Service	5000						0			0
329	PROVISION FOR CONTINGENCIES (TF)	6000									0
330	Total Direct Disbursements/Expenditures		0	0	1,383,000	0	0	5,000	0		1,388,000
331	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(463,480)
332											
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
334	SUPPORT SERVICES (FP&S)										
335	Support Services - Business										
336	Facilities Acquisition & Construction Services	2530									0
337	Operation & Maintenance of Plant Service	2540									0
338	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
339	Other Support Services (Describe & Itemize)	2900									0
340	Total Support Services	2000	0	0	0	0	0	0	0		0
341	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
343	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
344	DEBT SERVICE (FP&S)										
345	Debt Service - Interest on Short-Term Debt										
346	Tax Anticipation Warrants	5110									0
347	Other Interest on Short-Term Debt	5150									0
348	Total Debt Service - Interest on Short-Term Debt	5100						0			0
349	Debt Service - Interest on Long-Term Debt	5200									0
350	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
351	Total Debt Service	5000						0			0
352	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
353	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										7,442

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

1. EstRev Line 107 - ED Fund: CARE, E-Rate, Other Local: O&M Fund: Other Local, E-Rate; Trans. Fund: Other Local
2. EstRev Line 171 - ED Fund: National Board Certification, Laptop Grant
3. EstRev Line 270 - Ed Fund: Technology Literacy Grant
4. EstExp Line 72 - ED Fund: Title I Purchase Services

	A	B	C	D	E	F
1						
2	Community Consolidated School District 15 5016015004					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	112,253,967	11,451,508	8,773,530	872	132,479,877
6	Direct Expenditures	115,411,395	11,355,031	9,383,449		136,149,875
7	Difference	(3,157,428)	96,477	(609,919)	872	(3,669,998)
8	Estimated Fund Balance - June 30, 2012	29,083,440	6,574,858	5,427,667	111,264	41,197,229
9	<div style="border: 1px dashed blue; padding: 5px; display: inline-block;"> Unbalanced budget, however, a deficit reduction plan is not required at this time. </div>					
10						
11						
12	<p><i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2011-12 school district budget in which the "operating funds" listed above result in direct revenues (line 5) being less than direct expenditures (line 6) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 8).</i></p>					
13	<p>Note: <i>The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.</i></p>					
14	<p><i>The 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 Consolidated School District 15 5016015004 <i>District Number</i>		DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3			FY2011-12				
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		32,490,868	6,578,381	6,037,586	110,392	45,217,227
8	RECEIPTS/REVENUES		Acct No.				
9	LOCAL SOURCES		1000	91,805,991	11,451,508	3,986,272	872
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0	0
11	STATE SOURCES		3000	13,179,328	0	4,787,258	0
12	FEDERAL SOURCES		4000	7,268,648	0	0	0
13	Total Receipts/Revenues			112,253,967	11,451,508	8,773,530	872
14	DISBURSEMENTS/EXPENDITURES		Funct No.				
15	INSTRUCTION		1000	81,101,228			81,101,228
16	SUPPORT SERVICES		2000	33,218,991	11,300,511	9,383,449	53,902,951
17	COMMUNITY SERVICES		3000	267,961	0	0	267,961
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	265,200	0	0	265,200
19	DEBT SERVICES		5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES		6000	558,015	54,520	0	612,535
21	Total Disbursements/Expenditures			115,411,395	11,355,031	9,383,449	136,149,875
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(3,157,428)	96,477	(609,919)	872
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)			0	0	0	0
25	OTHER USES OF FUNDS (8000)			250,000	100,000	0	350,000
26	TOTAL OTHER SOURCES/USES OF FUNDS			(250,000)	(100,000)	0	(350,000)
27	ESTIMATED ENDING FUND BALANCE			29,083,440	6,574,858	5,427,667	111,264

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1	Community Consolidated School District 15 5016015004 <i>District Number</i>		ESTIMATED BUDGET FY2012-13				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		29,083,440	6,574,858	5,427,667	111,264	41,197,229
8	RECEIPTS/REVENUES		Acct No.				
9	LOCAL SOURCES		1000				0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000				0
11	STATE SOURCES		3000				0
12	FEDERAL SOURCES		4000				0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES		Funct No.				
15	INSTRUCTION		1000				0
16	SUPPORT SERVICES		2000				0
17	COMMUNITY SERVICES		3000				0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000				0
19	DEBT SERVICES		5000				0
20	PROVISION FOR CONTINGENCIES		6000				0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		29,083,440	6,574,858	5,427,667	111,264	41,197,229

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1	Community Consolidated School District 15 5016015004 <i>District Number</i>		ESTIMATED BUDGET FY2013-14				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		29,083,440	6,574,858	5,427,667	111,264	41,197,229
8	RECEIPTS/REVENUES		Acct No.				
9	LOCAL SOURCES		1000				0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000				0
11	STATE SOURCES		3000				0
12	FEDERAL SOURCES		4000				0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES		Funct No.				
15	INSTRUCTION		1000				0
16	SUPPORT SERVICES		2000				0
17	COMMUNITY SERVICES		3000				0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000				0
19	DEBT SERVICES		5000				0
20	PROVISION FOR CONTINGENCIES		6000				0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		29,083,440	6,574,858	5,427,667	111,264	41,197,229

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1	Community Consolidated School District 15 5016015004 <i>District Number</i>		ESTIMATED BUDGET FY2014-15				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		29,083,440	6,574,858	5,427,667	111,264	41,197,229
8	RECEIPTS/REVENUES		Acct No.				
9	LOCAL SOURCES		1000				0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000				0
11	STATE SOURCES		3000				0
12	FEDERAL SOURCES		4000				0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES		Funct No.				
15	INSTRUCTION		1000				0
16	SUPPORT SERVICES		2000				0
17	COMMUNITY SERVICES		3000				0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000				0
19	DEBT SERVICES		5000				0
20	PROVISION FOR CONTINGENCIES		6000				0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		29,083,440	6,574,858	5,427,667	111,264	41,197,229

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1	Community Consolidated School District 15 5016015004 <i>District Number</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> _____ (Enter as MM/DD/YY)			
2						
3						
4						
5						
6			FY2011-12	FY2012-13	FY2013-14	FY2014-15
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		45,217,227	41,197,229	41,197,229	41,197,229
8	RECEIPTS/REVENUES		Acct No.			
9	LOCAL SOURCES	1000	107,244,643	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	17,966,586	0	0	0
12	FEDERAL SOURCES	4000	7,268,648	0	0	0
13	Total Receipts/Revenues		132,479,877	0	0	0
14	DISBURSEMENTS/EXPENDITURES		Funct No.			
15	INSTRUCTION	1000	81,101,228	0	0	0
16	SUPPORT SERVICES	2000	53,902,951	0	0	0
17	COMMUNITY SERVICES	3000	267,961	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	265,200	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	612,535	0	0	0
21	Total Disbursements/Expenditures		136,149,875	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(3,669,998)	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)		350,000	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(350,000)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		41,197,229	41,197,229	41,197,229	41,197,229

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2012 through Fiscal Year 2015

Community Consolidated School District 15 **5016015004**

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

www.isbe.net/sfms/budget/2012/budget.htm

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

- Has the district considered shared services (Ex: Media Coop, 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 FY2012 budgeted expenditures over FY2011 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 Consolidated School District 15
RCDT Number: 05-016-0150-04

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2011			Budgeted Expenditures, Fiscal Year 2012		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	1,227,597		1,227,597	1,196,327		1,196,327
2. Special Area Administration Services	2330	714,911		714,911	734,449		734,449
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	0		0	0	0	0
5. Internal Services	2570	543,794		543,794	658,480		658,480
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above		0		0			0
8. Totals		2,486,302	0	2,486,302	2,589,256	0	2,589,256
9. Estimated Percent Increase (Decrease) for FY2012 (Budgeted) over FY2011 (Actual)							4%

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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.
- 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 45).
- 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 63).
- ¹⁰ Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-6 of the School Code).
- ¹¹ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- ¹² The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- ¹³ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁴ Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- ¹⁵ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- ¹⁶ Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS	
<p>This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Deficit reduction plan is not required.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	ACCRUAL
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2011 for all Funds (Cells C3 - K3)(Line must have a number or zero)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2011, (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, 2012, (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