



Waukegan Public Schools

Community Unit School District No. 60, Lake County, Illinois

Lincoln Center for Educational Services

Gwen Polk, Associate Superintendent of Business and Financial Services
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Donaldo R. Batiste, Ph.D.
Superintendent

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Associate Superintendent
of Business and Financial Services

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Thomas A. Morris, Jr., Esq.
General Counsel

CERTIFICATION OF BUDGET & APPROPRIATION ORDINANCE

I, Dr. Donaldo R. Batiste, Secretary and Keeper of the records of Waukegan Community Unit School District #60, DO HEREBY CERTIFY that the attached Budget and Appropriation Ordinance is a true and correct copy of the District's Budget adopted by the Board of Education on March 8, 2016.

Signed:

Dated:

3-10-2016

I, Gwen Polk, Associate Superintendent of Business and Financial Services for Waukegan Community Unit School District #60, DO HEREBY CERTIFY that the attached is a true estimate of the revenues anticipated to be received by Waukegan Public School District #60 in the next fiscal year for the fund(s) indicated.

Signed:

Dated:

10 Mar 16

"A New Day...A New Way in Waukegan Public Schools...students first!"

Mission Statement

"Educating students for the world of tomorrow is our top priority. Through mobilization of the entire community, we will challenge, teach, and inspire our students. We will provide the resources to serve each of our students, expecting excellence from all involved. We will deliver an exciting education in a safe environment that celebrates our diversity and similarities in a spirit of unity and respect."

BUDGET SUMMARY

1	A		B	C		D	E	F	G	H	I	J	K	L
	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.	Description		(10)	(20)									
2			Acct #											
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2015 ¹													
4	RECEIPTS/REVENUES													
5	LOCAL SOURCES													
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT													
7	STATE SOURCES													
8	FEDERAL SOURCES													
9	Total Direct Receipts/Revenues ⁸													
10	Receipts/Revenues for "On Behalf" Payments ²													
11	Total Receipts/Revenues													
12	DISBURSEMENTS/EXPENDITURES													
13	INSTRUCTION													
14	SUPPORT SERVICES													
15	COMMUNITY SERVICES													
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS													
17	DEBT SERVICES													
18	PROVISION FOR CONTINGENCIES													
19	Total Direct Disbursements/Expenditures ⁹													
20	Disbursements/Expenditures for "On Behalf" Payments ²													
21	Total Disbursements/Expenditures													
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures													
23	OTHER SOURCES/USES OF FUNDS													
24	PERMANENT TRANSFER FROM VARIOUS FUNDS													
25														
26	Abolishment of the Working Cash Fund ¹⁶													
27	Abatement of the Working Cash Fund ¹⁶													
28	Transfer of Working Cash Fund Interest													
29	Transfer Among Funds													
30	Transfer of Interest													
31	Transfer from Capital Projects Fund to O&M Fund													
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³													
33	Proceeds to O&M Fund													
34	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a}													
35	Proceeds to Debt Service Fund													
36	SALE OF BONDS (7200)													
37	Principal on Bonds Sold ⁴													
38	Premium on Bonds Sold													
39	Accrued Interest on Bonds Sold													
40	Sale or Compensation for Fixed Assets ⁵													
41	Transfer to Debt Service to Pay Principal on Capital Leases													
42	Transfer to Debt Service Fund to Pay Interest on Capital Leases													
43	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds													
44	Transfer to Capital Projects Fund													
45	ISBE Loan Proceeds													
46	Other Sources Not Classified Elsewhere													
47	Total Other Sources of Funds ⁸													

BUDGET SUMMARY

1	A		B	C	D	E	F	G	H	I	J	K	L
	Begin entering data on Esirev 5-10 and Esirexp 11-17 tabs.	Description											
2													
47	OTHER USES OF FUNDS (8000)												
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)												
50		Abolishment or Abatement of the Working Cash Fund ¹⁶	8110										
51		Transfer of Working Cash Fund Interest	8120							0			
52		Transfer Among Funds	8130				3,024,814						
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	8160										
56		Transfer of Excess Fire Prev & Safety Bond ^{3a}	8170										
57		Taxes Pledged to Pay Principal on Debt Service Fund											
58		Taxes Pledged to Pay Principal on Capital Leases	8410										
59		Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
60		Other Revenues Pledged to Pay Principal on Capital Leases	8430										
61		Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
62		Taxes Pledged to Pay Interest on Capital Leases	8510										
63		Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
64		Other Revenues Pledged to Pay Interest on Capital Leases	8530										
65		Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
66		Taxes Pledged to Pay Principal on Revenue Bonds	8610										
67		Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
68		Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
69		Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
70		Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8710										
71		Other Revenues Pledged to Pay Interest on Revenue Bonds	8720										
72		Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8730										
73		Taxes Transferred to Pay for Capital Projects	8740										
74		Grants/Reimbursements Pledged to Pay for Capital Projects	8810										
75		Other Revenues Pledged to Pay for Capital Projects	8820										
76		Fund Balance Transfers Pledged to Pay for Capital Projects	8830										
77		Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8840										
78		Other Uses Not Classified Elsewhere	8910										
79		Total Other Uses of Funds ⁹	8990										
80		Total Other Sources/Uses of Fund		0	0	0	3,024,814	0	0	0	0	0	0
81		ESTIMATED ENDING FUND BALANCE June 30, 2016		3,024,814	0	0	(3,024,814)	0	0	0	0	0	0
82				2,952,895	62,744	5,148,552	2,614,240	582,671	(3,836,234)	26,421,771	1,498,148	669,099	
83													
84													
85													
86		Object Name	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
87		Salaries	100	112,045,624	2,412,905		79,651	6,350,829	0		805,526	0	115,343,606
88		Employee Benefits	200	21,051,638	428,946		12,090		0		120,466	0	27,863,969
89		Purchased Services	300	15,462,881	1,613,439	0	9,809,978		2,107,209		2,341,979	6,785	31,342,271
90		Supplies & Materials	400	6,148,533	3,397,956		26,300		0		0	0	9,572,789
91		Capital Outlay	500	1,279,689	306,061		0		0		0	1,423,215	3,006,965
92		Other Objects	600	4,919,416	0	18,885,863	0	286,781	0		115,381	0	24,187,441
93		Non-Capitalized Equipment	700	454,492	0		0		0		0	0	454,492
94		Termination Benefits	800	0	0		0		0		0	0	0
95		Total Expenditures		161,362,173	8,159,307	18,885,863	9,928,019	6,617,610	2,107,209		3,383,352	1,430,000	211,673,533

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2015 ⁷										
4	Total Direct Receipts & Other Sources ⁸		4,305,053	1,948,595	4,898,921	1,192,039	704,265	20,975	23,639,178	2,881,500	1,563,475
5	OTHER RECEIPTS		160,005,903	6,273,456	19,135,494	14,375,034	6,485,125	750,000	282,593	2,000,000	535,624
6	Interfund Loans Payable (Loans from Other Funds)	411		200,000				3,850,000			
7	Interfund Loans Receivable (Repayment of Loans)	141							2,500,000		
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	200,000	0	0	0	3,850,000	2,500,000	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		160,005,903	6,473,456	19,135,494	14,375,034	6,485,125	4,600,000	2,782,593	2,000,000	535,624
12	Total Amount Available		164,310,956	8,422,051	24,034,415	15,567,073	7,189,390	4,620,975	26,421,771	4,881,500	2,099,099
13	Total Direct Disbursements & Other Uses ⁹		161,362,173	8,159,307	18,885,863	12,952,833	6,617,610	2,107,209	0	3,383,352	1,430,000
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141							4,050,000		
16	Interfund Loans Payable (Repayment of Loans)	411						2,500,000			
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	2,500,000	4,050,000	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		161,362,173	8,159,307	18,885,863	12,952,833	6,617,610	4,607,209	4,050,000	3,383,352	1,430,000
21	ENDING CASH BALANCE ON HAND June 30, 2016 ⁷		2,948,783	262,744	5,148,552	2,614,240	571,780	13,766	22,371,771	1,498,148	669,099

ESTIMATED RECEIPTS/REVENUES

A	B	C	D	E	F	G	H	I	J	K
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
RECEIPTS/REVENUES FROM LOCAL SOURCES										
4 AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5 Designated Purposes Levies ¹¹	-	21,985,076	4,175,515	8,989,831	10,182,191	6,005,125	0	282,593	1,998,706	535,343
6 Leasing Purposes Levy ¹²	1130									
7 Special Education Purposes Levy	1140	4,671,226								
8 FICA and Medicare Only Levies	1150									
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		26,656,302	4,175,515	8,989,831	10,182,191	6,005,125	0	282,593	1,998,706	535,343
PAYMENTS IN LIEU OF TAXES										
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	6,492,293	150,000	281,000		480,000				
17 Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18 Total Payments in Lieu of Taxes		6,492,293	150,000	281,000	0	480,000	0	0	0	0
TUITION										
19 TUITION										
20 Regular Tuition from Pupils or Parents (In State)	1311									
21 Regular Tuition from Other Districts (In State)	1312									
22 Regular Tuition from Other Sources (In State)	1313									
23 Regular Tuition from Other Sources (Out of State)	1314									
24 Summer School Tuition from Pupils or Parents (In State)	1321	79,023								
25 Summer School Tuition from Other Districts (In State)	1322									
26 Summer School Tuition from Other Sources (In State)	1323									
27 Summer School Tuition from Other Sources (Out of State)	1324									
28 CTE Tuition from Pupils or Parents (In State)	1331									
29 CTE Tuition from Other Districts (In State)	1332									
30 CTE Tuition from Other Sources (In State)	1333									
31 CTE Tuition from Other Sources (Out of State)	1334									
32 Special Education Tuition from Pupils or Parents (In State)	1341									
33 Special Education Tuition from Other Districts (In State)	1342									
34 Special Education Tuition from Other Sources (In State)	1343									
35 Special Education Tuition from Other Sources (Out of State)	1344									
36 Adult Tuition from Pupils or Parents (In State)	1351									
37 Adult Tuition from Other Districts (In State)	1352									
38 Adult Tuition from Other Sources (In State)	1353									
39 Adult Tuition from Other Sources (Out of State)	1354									
40 Total Tuition		79,023								
TRANSPORTATION FEES										
41 TRANSPORTATION FEES										
42 Regular Transportation Fees from Pupils or Parents (In State)	1411									
43 Regular Transportation Fees from Other Districts (In State)	1412									
44 Regular Transportation Fees from Other Sources (In State)	1413									
45 Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46 Regular Transportation Fees from Other Sources (Out of State)	1416									
47 Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48 Summer School Transportation Fees from Other Districts (In State)	1422									
49 Summer School Transportation Fees from Other Sources (In State)	1423									
50 Summer School Transportation Fees from Other Sources (Out of State)	1424									
51 CTE Transportation Fees from Pupils or Parents (In State)	1431									
52 CTE Transportation Fees from Other Districts (In State)	1432									
53 CTE Transportation Fees from Other Sources (In State)	1433									
54 CTE Transportation Fees from Other Sources (Out of State)	1434									
55 Special Education Transportation Fees from Pupils or Parents (In State)	1441									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
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					0					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	7,897	10,000							281
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		7,897	10,000	0	0	0	0	0	0	281
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	165								
70	Sales to Pupils - Breakfast	1612	159								
71	Sales to Pupils - A la Carte	1613	133,677								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	2,941								
74	Other Food Service (Describe & Itemize)	1690	314								
75	Total Food Service		137,256								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720	223,860								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		223,860	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	447,035								
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		447,035								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910	19,100								
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
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 (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999									
108	Total Other Revenue from Local Sources		19,100	63,257	9,864,663					1,294	
109	Total Receipts/Revenues from Local Sources	1000	34,062,766	4,398,772	19,135,494	10,182,191	6,485,125	0	282,593	2,000,000	535,624

ESTIMATED RECEIPTS/REVENUES

A		B	C	D	E	F	G	H	I	J	K
Description		Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT											
110	Flow-Through Revenue from State Sources	2100									
111	Flow-Through Revenue from Federal Sources	2200									
112	Flow-Through Revenue from Federal Sources	2300									
113	Other Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
114	Total Flow-Through Receipts/Revenues From One District to Another District										
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-B-05)	3001	88,955,564	1,537,000							
118	General State Aid Hold Harmless/Supplemental	3002	4,771,795								
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		93,727,359	1,537,000	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	873,127								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	1,690,340								
126	Special Education - Personnel	3110	2,479,846								
127	Special Education - Orphanage - Individual	3120	238,286								
128	Special Education - Orphanage - Summer Individual	3130	53,468								
129	Special Education - Summer School	3145	171,347								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		5,506,414	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	11,135								
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECCEP	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		11,135	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TP and TBE	3305	1,373,454								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310	1,373,454								
144	Total Bilingual Education						0				
145	State Free Lunch & Breakfast	3360	76,249								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	37,033								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				1,878,639					
152	Transportation - Special Education	3510				2,314,204					
153	Transportation - Other (Describe & Itemize)	3599				4,192,843	0				
154	Total Transportation		0	0							
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695	71,406								
158	Early Childhood - Block Grant	3705	3,400,285								
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									

ESTIMATED RECEIPTS/REVENUES

A		B	C	D	E	F	G	H	I	J	K
Description		Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
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									
172	Total Restricted Grants-In-Aid		100,413	337,684	0	4,192,843	0	750,000	0	0	0
173	Total Receipts/Revenues from State Sources	3000	104,303,748	1,874,684	0	4,192,843	0	750,000	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	488,816								
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		488,816	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
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	5,425,785								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	1,049,227								
197	Summer Food Service Admin/Program	4225									
198	Child and Adult Care Food Program	4226									
199	Fresh Fruit and Vegetables	4240	29,129								
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		6,504,141				0				
202	TITLE I										
203	Title I - Low Income	4300	5,833,284								
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		5,833,284	0		0		0			

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
		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
1											
2											
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600	98,061								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through	4620	3,742,340								
221	Federal Special Education - IDEA Room & Board	4625	42,197								
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		3,882,598	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title III-E Tech Prep	4770	8,969								
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		8,969	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 - Ed Job Fund Program	4880									
259	Total Stimulus Programs		0	0	0	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	45,500								
264	Title III - Language Inst Program - Limited English (LIPLEP)	4909	460,349								
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower - Professional Development Formula	4930	195,890								

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2	Title II - Teacher Quality	4932									
268	Federal Charter Schools	4960									
269	Medicaid Matching Funds - Administrative Outreach	4991	411,785								
270	Medicaid Matching Funds - Fee-For-Service Program	4992	276,181								
271	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998	507,062								
272	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		18,125,759	0	0	0	0	0		0	0
273	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	18,614,575	0	0	0	0	0	0	0	0
274	TOTAL DIRECT RECEIPTS/REVENUES		156,981,089	6,273,456	19,135,494	14,375,034	6,485,125	750,000	282,593	2,000,000	535,624

ESTIMATED DISBURSEMENTS/EXPENDITURES

A	B	C	D	E	F	G	H	I	J	K
Description	Func #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
10 - EDUCATIONAL FUND (ED)										
1 Regular Programs	1100	42,436,705	7,986,810	1,032,725	1,278,389	36,384	14,390	57,300		52,842,703
2 Tuition Payment to Charter Schools	1115									0
3 Pre-K Programs	1125	1,396,885	262,901	6,000	0	2,400				1,668,186
4 Special Education Programs (Functions 1200 - 1220)	1200	13,956,563	2,626,253	133,600	624,974			64,292		17,405,682
5 Special Education Programs Pre-K	1225	657,430	123,732							781,162
6 Remedial and Supplemental Programs K-12	1250	2,611,282	458,825	896,540	2,461,704	12,000	4,726,809	250,000		11,417,160
7 Remedial and Supplemental Programs Pre-K	1275	243,427	45,814	4,100						293,341
8 Adult/Continuing Education Programs	1300									0
9 CTE Programs	1400	1,260	253		63,605	47,218				112,336
10 Interscholastic Programs	1500	736,804	138,670	124,120	26,369	147,728	1,497			1,175,188
11 Summer School Programs	1600	58,866	867	6,900						66,633
12 Gifted Programs	1650									0
13 Driver's Education Programs	1700	169,310	31,865							201,175
14 Bilingual Programs	1800	8,655,126	1,628,940	25,384	90,571					10,400,021
15 Truant Alternative & Optional Programs	1900	562,946	109,714							692,660
16 Pre-K Programs - Private Tuition	1910									0
17 Regular K-12 Programs Private Tuition	1911									0
18 Special Education Programs K-12 Private Tuition	1912									0
19 Special Education Programs Pre-K Tuition	1913									0
20 Remedial/Supplemental Programs K-12 Private Tuition	1914									0
21 Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
22 Adult/Continuing Education Programs Private Tuition	1916									0
23 CTE Programs Private Tuition	1917									0
24 Interscholastic Programs Private Tuition	1918									0
25 Summer School Programs Private Tuition	1919									0
26 Gifted Programs Private Tuition	1920									0
27 Bilingual Programs Private Tuition	1921									0
28 Truants Alternative/Op Ed Programs Private Tuition	1922									0
Total Instruction¹⁴	1000	71,506,604	13,414,644	2,229,369	4,545,612	245,730	4,742,696	371,592	0	97,056,247
SUPPORT SERVICES (ED)										
35 Support Services - Pupil										
36 Attendance & Social Work Services	2110	4,308,353	810,855	94,300	35,000					5,248,508
37 Guidance Services	2120	2,649,881	498,722							3,148,603
38 Health Services	2130	2,892,211	544,329	183,500	87,050	8,739				3,715,829
39 Psychological Services	2140	1,507,256	283,673	170,950	4,210			20,000		1,986,089
40 Speech Pathology & Audiology Services	2150	1,822,598	343,023	1,176,587	16,900	14,966				3,374,094
41 Other Support Services - Pupils (Describe & Itemize)	2190									0
Total Support Services - Pupil	2100	13,180,299	2,480,602	1,625,337	143,160	23,725	0	20,000	0	17,473,123
Support Services - Instructional Staff										
44 Improvement of Instruction Services	2210	5,386,756	1,013,477	2,268,291	799,509	48,302	62,430			9,578,765
45 Educational Media Services	2220	896,734	168,770		32,161					1,097,665
46 Assessment & Testing	2230	144,460	27,188	299,000						470,648
Total Support Services - Instructional Staff	2200	6,427,950	1,209,435	2,567,291	831,670	48,302	62,430	0	0	11,147,078
Support Services - General Administration										
49 Board of Education Services	2310			75,900	5,000		13,620			94,520
50 Executive Administration Services	2320	433,541	81,595	92,400	10,000		31,250			648,786
51 Special Area Administration Services	2330									0
52 Tort Immunity Services	2360 - 2370	252,716	47,563	1,560	3,500		2,300			307,639
Total Support Services - General Administration	2300	686,257	129,158	169,860	18,500	0	47,170	0	0	1,050,945
Support Services - School Administration										
55 Office of the Principal Services	2410	6,826,243	1,284,735							8,110,978
56 Other Support Services - School Administration (Describe & Itemize)	2490									0
Total Support Services - School Administration	2400	6,826,243	1,284,735	0	0	0	0	0	0	8,110,978

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
58	Support Services - Business										
59	Direction of Business Support Services	2510	292,851	55,116	1,075	325		5,457			354,824
60	Fiscal Services	2520	583,914	109,896	90,438	12,200		1,600			798,048
61	Operation & Maintenance of Plant Services	2540	4,403,575	828,776	83,248	39,000	6,000				5,360,599
62	Pupil Transportation Services	2550			418,500						418,500
63	Food Services	2560	185,343	42,577	5,955,752	130,624	7,300	450			6,322,046
64	Internal Services	2570	371,055	69,834	3,000			15,052			458,941
65	Total Support Services - Business	2500	5,836,738	1,106,199	6,552,013	182,149	13,300	22,559	0	0	13,712,958
66	Support Services - Central										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630	40,904	7,698	2,000	450					51,052
70	Staff Services	2640	724,219	136,302	296,500	9,810		190			1,167,021
71	Data Processing Services	2660	1,627,405	306,286	1,830,879	259,106	803,530	39,500			4,925,206
72	Total Support Services - Central	2600	2,392,528	450,286	2,129,379	269,366	803,530	39,690		0	6,143,279
73	Other Support Services (Describe & Itemize)	2900	4,515,649	849,869	123,000	67,409	145,102				5,701,029
74	Total Support Services	2000	39,865,664	7,510,284	13,166,880	1,512,254	1,033,959	171,849	78,500	0	63,339,390
75	COMMUNITY SERVICES (ED)	3000	673,256	126,710	57,607	90,667			4,400		952,640
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
77	Payments to Other Govt Units (In-State)										
78	Payments for Regular Programs	4110			9,025			4,871			9,025
79	Payments for Special Education Programs	4120									4,871
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
84	Total Payments to Districts and Other Govt Units (In-State)	4100			9,025			4,871			13,896
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220									0
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
100	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
101	Payments to Other District & Govt Units (Out of State)	4400									0
102	Total Payments to Other District & Govt Units	4000			9,025			4,871			13,896
103	DEBT SERVICE (ED)										
104	Debt Service - Interest on Short-Term Debt										
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
110	Total Debt Service - Interest on Short-Term Debt	5100						0			0

1	A	
2	Descriptio	
111	Debt Service - Interest on Long-Ter	n
112	Total Debt Service	mm Det
113	PROVISION FOR CONTINGENCE	
114	Total Direct Disbursements/Expe	
115	Excess (Deficiency) of Receipts	ES (ED
116	Disbursements/Expenditures	enditur
117	20 - OPERATIONS AND MAINTENAN	Reven
118	SUPPORT SERVICES (O&M)	
119	Support Services - Pupil	NCE F
120	Other Support Services - Pupils (Des	
121	Support Services - Business	
122	Direction of Business Support Service	zbe &
123	Facilities Acquisition & Construction S	
124	Operation & Maintenance of Plant Ser	is
125	Pupil Transportation Services	service
126	Food Services	nces
127	Total Support Services - Business	
128	Other Support Services (Describe & Il	
129	Total Support Services	s
130	COMMUNITY SERVICES (O&M)	emize
131	PAYMENTS TO OTHER DISTRICT	
132	Payments to Other Govt Units (In-S	S & G
133	Payments for Special Education Prog	S & G
134	Payments for CTE Program	ate)
135	Other Payments to In-State Govt Unit	ams
136	Total Payments to Other Govt Un	
137	Payments to Other Govt Units (Out of	s (Des
138	Total Payments to Other District	its (In
139	DEBT SERVICE (O&M)	State)
140	Debt Service - Interest on Short-Ter	and G
141	Tax Anticipation Warrants	
142	Tax Anticipation Notes	m Det
143	Corporate Personal Prop Rep'l Tax Ar	
144	State Aid Anticipation Certificates	
145	Other Interest on Short-Term Debt (D	ilicpat
146	Total Debt Service - Interest on S	
147	Debt Service - Interest on Long-Ter	scribe
148	Total Debt Service	hort-T
149	PROVISION FOR CONTINGENCE	m Deb
150	Total Direct Disbursements/Expe	
151	Excess (Deficiency) of Receipts/	S (O&
151	Disbursements/Expenditures	nditur
152		revenu
153	30 - DEBT SERVICE FUND (DS)	
154	PAYMENTS TO OTHER DISTRICTS &	
155	DEBT SERVICE (DS)	
156	Debt Service - Interest on Short-Ter	GOVT I
157	Tax Anticipation Warrants	
158	Tax Anticipation Notes	m Debt
159	Corporate Personal Prop Rep'l Tax Ar	
160	State Aid Anticipation Certificates	
161	Other Interest on Short-Term Debt (D	ilicpat
162	Total Debt Service - Interest On S	scribe
		hort-T

ESTIMATED DISBURSEMENTS/EXPENDITURES

A	B	C	D	E	F	G	H	I	J	K
		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1										
2										
163	Debt Service - Interest on Long-Term Debt	5200					6,439,262			6,439,262
164	Debt Service - Payments of Principal on Long-Term Debt ¹⁵	5300					12,439,601			12,439,601
165	(Lease/Purchase Principal Retired)						7,000			7,000
166	Debt Service Other (Describe & Itemize)	5400					18,885,863			18,885,863
167	Total Debt Service	5000		0			18,885,863			18,885,863
168	PROVISION FOR CONTINGENCIES (DS)	6000					18,885,863			18,885,863
169	Total Direct Disbursements/Expenditures			0			18,885,863			18,885,863
	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									249,631
171	40 - TRANSPORTATION FUND (TR)									
172	SUPPORT SERVICES (TR)									
173	Support Services - Pupils									
174	Other Support Services - Pupils (Describe & Itemize)	2190								0
175	Support Services - Business									
176	Pupil Transportation Services	2550								9,776,887
177	Other Support Services (Describe & Itemize)	2900								151,132
178	Total Support Services	2000		9,809,978	151,132	26,300	0	0	0	9,928,019
179	COMMUNITY SERVICES (TR)	3000								0
180	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)									
181	Payments to Other Govt Units (In-State)									
182	Payments for Regular Program	4110								0
183	Payments for Special Education Programs	4120								0
184	Payments for Adult/Continuing Education Programs	4130								0
185	Payments for CTE Programs	4140								0
186	Payments for Community College Programs	4170								0
187	Other Payments to In-State Govt Units (Describe & Itemize)	4190								0
188	Total Payments to Other Govt Units (In-State)	4100			0		0			0
189	Payments to Other Govt Units (Out-of-State)	4400								0
190	Total Payments to Other Districts & Govt Units	4000			0		0			0
191	DEBT SERVICE (TR)									
192	Debt Service - Interest on Short-Term Debt									
193	Tax Anticipation Warrants	5110								0
194	Tax Anticipation Notes	5120								0
195	Corporate Personal Prop Repl Tax Anticipation Notes	5130								0
196	State Aid Anticipation Certificates	5140								0
197	Other Interest on Short-Term Debt (Describe and Itemize)	5150								0
198	Total Debt Service - Interest On Short-Term Debt	5100					0			0
199	Debt Service - Interest on Long-Term Debt	5200								0
200	Debt Service - Payments of Principal on Long-Term Debt ¹⁵	5300								0
201	(Lease/Purchase Principal Retired)									0
202	Debt Service - Other (Describe and Itemize)	5400								0
203	Total Debt Service	5000					0			0
204	PROVISION FOR CONTINGENCIES (TR)	6000								0
205	Total Direct Disbursements/Expenditures									9,928,019
206	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									4,447,015
207	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)									
208	INSTRUCTION (MR/SS)									
209	Regular Program	1100								852,205
210	Pre-K Programs	1125								97,306
211	Special Education Programs (Functions 1200-1220)	1200								907,889
212	Special Education Programs Pre-K	1225								10,605
213	Remedial and Supplemental Programs K-12	1250								28,536
214	Remedial and Supplemental Programs Pre-K	1275								37,499
215	Adult/Continuing Education Programs	1300								0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
216	CTE Programs	1400		231							231
217	Intercholastic Programs	1500		61,848							61,848
218	Summer School Programs	1600		2,073							2,073
219	Gifted Programs	1650									0
220	Driver's Education Programs	1700		3,511							3,511
221	Bilingual Programs	1700		158,323							158,323
222	Truant, Alternative & Optional Programs	1800		11,993							11,993
223	Total Instruction	1900		2,172,019							2,172,019
224	SUPPORT SERVICES (MRRS)	1000									
225	Support Services - Pupil										
226	Attendance & Social Work Services	2110		427,230							427,230
227	Guidance Services	2120		177,774							177,774
228	Health Services	2130		396,756							396,756
229	Psychological Services	2140		25,277							25,277
230	Speech Pathology & Audiology Services	2150		28,005							28,005
231	Other Support Services - Pupils (Describe & Itemize)	2190									0
232	Total Support Services - Pupil	2100		1,055,042							1,055,042
233	Support Services - Instructional Staff										
234	Improvement of Instruction Services	2210		395,410							395,410
235	Educational Media Services	2220		109,578							109,578
236	Assessment & Testing	2230		2,773							2,773
237	Total Support Services - Instructional Staff	2200		507,761							507,761
238	Support Services - General Administration										
239	Board of Education Services	2310									0
240	Executive Administration Services	2320		38,090							38,090
241	Special Area Administrative Services	2330									0
242	Claims Paid from Self Insurance Fund	2361									0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
244	Unemployment Insurance Payments	2363									0
245	Insurance Payments (regular or self-insurance)	2364									0
246	Risk Management and Claims Services Payments	2365		230							230
247	Judgment and Settlements	2366									0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
249	Reciprocal Insurance Payments	2368									0
250	Legal Service	2369		41,583							41,583
251	Total Support Services - General Administration	2300		79,903							79,903
252	Support Services - School Administration										
253	Office of the Principal Services	2410		414,573							414,573
254	Other Support Services - School Administration (Describe & Itemize)	2490									0
255	Total Support Services - School Administration	2400		414,573							414,573
256	Support Services - Business										
257	Direction of Business Support Services	2510		44,443							44,443
258	Fiscal Services	2520		114,990							114,990
259	Facilities Acquisition & Construction Services	2530									0
260	Operation & Maintenance of Plant Service	2540		1,318,693							1,318,693
261	Pupil Transportation Services	2550		12,880							12,880
262	Food Services	2560		70,225							70,225
263	Internal Services	2570		64,083							64,083
264	Total Support Services - Business	2500		1,625,314							1,625,314

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
2	Support Services - Central										
265	Direction of Central Support Services	2610									0
267	Planning, Research, Development & Evaluation Services	2620									0
268	Information Services	2630		7,580							7,580
269	Staff Services	2640		138,555							138,555
270	Data Processing Services	2660		212,856							212,856
271	Total Support Services - Central	2600		358,991							358,991
272	Other Support Services (Describe & Itemize)	2900		59,061							59,061
273	Total Support Services	2000		4,100,645							4,100,645
274	COMMUNITY SERVICES (MR/SS)	3000		78,165							78,165
275	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
276	Payments for Special Education Programs	4120									0
277	Payments for CTE Programs	4140									0
278	Total Payments to Other Districts & Govt Units	4000		0							0
279	DEBT SERVICE (MR/SS)										
280	Debt Service - Interest on Short-Term Debt										
281	Tax Anticipation Warrants	5110									0
282	Tax Anticipation Notes	5120									0
283	Corporate Personal Prop Repd Tax Anticipation Notes	5130									0
284	State Aid Anticipation Certificates	5140									0
285	Other (Describe & Itemize)	5150						266,781			266,781
286	Total Debt Service	5000						266,781			266,781
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000						266,781			0
288	Total Direct Disbursements/Expenditures			6,350,829				266,781			6,617,610
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(132,485)
290											
291	60 - CAPITAL PROJECTS (CP)										
292	SUPPORT SERVICES (CP)										
293	Support Services - Business										
294	Facilities Acquisition & Construction Services	2530			2,107,209						2,107,209
295	Other Support Services (Describe & Itemize)	2900									0
296	Total Support Services	2000	0	0	2,107,209	0	0	0	0	0	2,107,209
297	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
298	Payments to Other Govt Units (In-State)										
299	Payments to Other Govt Units (In-State)	4100									0
300	Payment for Special Education Programs	4120									0
301	Payment for CTE Programs	4140									0
302	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
303	Total Payments to Other Districts & Govt Units	4000						0			0
304	PROVISION FOR CONTINGENCIES (CP)	6000						0			0
305	Total Direct Disbursements/Expenditures		0	0	2,107,209	0	0	0	0	0	2,107,209
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,357,209)
307											
308	70 WORKING CASH FUND (WC)										
309											
310	80 - TORT FUND (TF)										
311	SUPPORT SERVICES - GENERAL ADMINISTRATION										
312	Claims Paid from Self Insurance Fund	2361									0
313	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
314	Unemployment Insurance Payments	2363			1,713,395						1,713,395
315	Insurance Payments (regular or self-insurance)	2364									0
316	Risk Management and Claims Services Payments	2365	740,862	115,846	35,009						891,717
317	Judgment and Settlements	2366						115,381			115,381

ESTIMATED DISBURSEMENTS/EXPENDITURES

A	B	C	D	E	F	G	H	I	J	K
Description	Func#	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
2										
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									
318		5,684	654	34,143						40,481
319	Reciprocal Insurance Payments	2368								0
320	Legal Service	58,980	3,966	559,432						622,378
321	Property Insurance (Building & Grounds)	2371								0
322	Vehicle Insurance (Transportation)	2372								0
323	Total Support Services - General Administration	805,526	120,466	2,341,979	0	0	115,381	0		3,383,352
324	DEBT SERVICE (TF)									
325	Debt Service - Interest on Short-Term Debt									
326	Tax Anticipation Warrants	5110								0
327	Corporate Personal Property Replacement Tax Anticipation Notes	5130								0
328	Other Interest or Short-Term Debt (Describe & Itemize)	5150								0
329	Total Debt Service	5000								0
330	PROVISIONS FOR CONTINGENCIES (TF)	6000								0
331	Total Direct Disbursements/Expenditures	805,526	120,466	2,341,979	0	0	115,381	0		3,383,352
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									(1,383,352)
333										
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)									
335	SUPPORT SERVICES (FP&S)									
336	Support Services - Business									
337	Facilities Acquisition and Construction Services	2530		6,785		1,423,215				1,430,000
338	Operation & Maintenance of Plant Service	2540								0
339	Total Support Services - Business	2500	0	6,785	0	1,423,215	0	0		1,430,000
340	Other Support Services (Describe & Itemize)	2900								0
341	Total Support Services	2000	0	6,785	0	1,423,215	0	0		1,430,000
342	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (FP&S)									
343	Other Payments to In-State Govt Units (Describe & Itemize)	4190								0
344	Total Payments to Other Districts & Govt Units (FP&S)	4000								0
345	DEBT SERVICE (FP&S)									
346	Debt Service - Interest on Short-Term Debt									
347	Tax Anticipation Warrants	5110								0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150								0
349	Total Debt Service - Interest on Short-Term Debt	5100								0
350	Debt Service - Interest on Long-Term Debt	5200								0
351	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300								0
352	Total Debt Service	5000								0
353	PROVISIONS FOR CONTINGENCIES (FP&S)	6000								0
354	Total Direct Disbursements/Expenditures		0	0	6,785	0	1,423,215	0		1,430,000
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									(894,376)

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

1. Education Fund (Fund 10)

Expense Accounts

Function 2900 (Other Support Services)

Object 100 (Salaries) - represent amount set aside for vacancies, new positions and contractual salary increases

Object 200 (Benefits) - represent amount set aside for vacancies, new positions and contractual salary increases

Objects 300 and 400 (Purchased Services and Supplies respectively) - represent amount set aside for unforeseen expenses

Object 500 (Capital Outlay) - represent set aside for one to one initiative

2. Debt Service Fund (Fund 30)

Revenue Accounts

Account 1999 (Other Local Revenues) - represents \$9,864,663 in Principal on Bonds and \$281,000 in interest and fees to be issued on or about December 1, 2015 to pay off Debt Certificates

3.

4.

es. Series 2015 Bonds are scheduled

	A	B	C	D	E	F
1						
2	Waukegan Community Unit School District 60 34-049-0600-26					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	156,981,089	6,273,456	14,375,034	282,593	177,912,172
6	Direct Expenditures	161,362,173	8,159,307	9,928,019		179,449,499
7	Difference	(4,381,084)	(1,885,851)	4,447,015	282,593	(1,537,327)
8	Estimated Fund Balance - June 30, 2016	2,952,895	62,744	2,614,240	26,421,771	32,051,650
9	<p>Unbalanced budget, however, a deficit reduction plan is not required at this time.</p>					
10						
11						
12	<p>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).</p>					
13	<p>Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.</p>					
14	<p>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2014-2015 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</p>					
15	<p>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</p>					

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

A		B	C	D	E	F	G
1	Waukegan Community Unit School District 60 <i>District Number</i> 34-049-0600-		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2015-16				
2							
3							
4							
5							
6	ESTIMATED BEGINNING FUND BALANCE		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	(must equal prior Ending Fund Balance)		4,309,165	1,948,595	1,192,039	26,139,178	33,588,977
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	34,062,766	4,398,772	10,182,191	282,593	48,926,322
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	104,303,748	1,874,684	4,192,843	0	110,371,275
12	FEDERAL SOURCES	4000	18,614,575	0	0	0	18,614,575
13	Total Receipts/Revenues		156,981,089	6,273,456	14,375,034	282,593	177,912,172
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	97,056,247				97,056,247
16	SUPPORT SERVICES	2000	63,339,390	8,159,307	9,928,019		81,426,716
17	COMMUNITY SERVICES	3000	952,640	0	0		952,640
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	13,896	0	0		13,896
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		161,362,173	8,159,307	9,928,019		179,449,499
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(4,381,084)	(1,885,851)	4,447,015	282,593	(1,537,327)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		3,024,814	0	0	0	3,024,814
25	OTHER USES OF FUNDS (8000)		0	0	3,024,814	0	3,024,814
26	TOTAL OTHER SOURCES/USES OF FUNDS		3,024,814	0	(3,024,814)	0	0
27	ESTIMATED ENDING FUND BALANCE		2,952,895	62,744	2,614,240	26,421,771	32,051,650

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

A		B	H	I	J	K	L
1	Waukegan Community Unit School District 60 34-049-0600- <i>District Number</i>		ESTIMATED BUDGET FY2016-17				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		2,952,895	62,744	2,614,240	26,421,771	32,051,650
8	RECEIPTS/REVENUES						
9	LOCAL SOURCES						0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT						0
11	STATE SOURCES						0
12	FEDERAL SOURCES						0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES						
15	INSTRUCTION						0
16	SUPPORT SERVICES						0
17	COMMUNITY SERVICES						0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS						0
19	DEBT SERVICES						0
20	PROVISION FOR CONTINGENCIES						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		2,952,895	62,744	2,614,240	26,421,771	32,051,650

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

		A	B	M	N	O	P	Q				
1	Waukegan Community Unit School District 60 District Number	34-049-0600-	ESTIMATED BUDGET FY2017-18	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total				
2												
3												
4												
5												
6	ESTIMATED BEGINNING FUND BALANCE											
7	(must equal prior Ending Fund Balance)	2,952,895							62,744	2,614,240	26,421,771	32,051,650
8	RECEIPTS/REVENUES											
9	LOCAL SOURCES	Acct No.										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
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
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
27	ESTIMATED ENDING FUND BALANCE								2,952,895	62,744	2,614,240	26,421,771

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

	A	B	R	S	T	U	V
1	Waukegan Community Unit School District 60 <i>District Number</i>		ESTIMATED BUDGET FY2018-19				
2							
3							
4							
5							
6	ESTIMATED BEGINNING FUND BALANCE		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	(must equal prior Ending Fund Balance)		2,952,895	62,744	2,614,240	26,421,771	32,051,650
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	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		2,952,895	62,744	2,614,240	26,421,771	32,051,650

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

A		B	W	X	Y	Z
1	Waukegan Community Unit School District 60 <i>District Number</i> 34-049-0600-		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	ESTIMATED BEGINNING FUND BALANCE		FY2015-16	FY2016-17	FY2017-18	FY2018-19
7	(must equal prior Ending Fund Balance)					
8	RECEIPTS/REVENUES	Acct No.	33,588,977	32,051,650	32,051,650	32,051,650
9	LOCAL SOURCES	1000	48,926,322	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000				
11	STATE SOURCES	3000	0	0	0	0
12	FEDERAL SOURCES	4000	110,371,275	0	0	0
13	Total Receipts/Revenues		18,614,575	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.	177,912,172	0	0	0
15	INSTRUCTION	1000				
16	SUPPORT SERVICES	2000	97,056,247	0	0	0
17	COMMUNITY SERVICES	3000	81,426,716	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	952,640	0	0	0
19	DEBT SERVICES	5000	13,896	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		179,449,499	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,537,327)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		3,024,814	0	0	0
25	OTHER USES OF FUNDS (8000)		3,024,814	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		32,051,650	32,051,650	32,051,650	32,051,650

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

Waukegan Community Unit School District 60**34-049-0600-26**

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 FY2016 budgeted expenditures over FY2015 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

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

Limitation of Administrative Costs

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name:

Waukegan Community Unit School District 60

RCDT Number:

34-049-0600-26

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2015			Budgeted Expenditures, Fiscal Year 2016		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	579,928		579,928	648,786		648,786
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510	363,337		363,337	354,824	60,000	414,824
5. Internal Services	2570	551,053		551,053	458,941		458,941
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		1,494,318		1,494,318	1,462,551	60,000	1,522,551
9. Estimated Percent Increase (Decrease) for FY2016 (Budgeted) over FY2015 (Actual)							2%

REPORTING OF PUBLIC VENDOR CONTRACTS OF \$1,000 OR MORE

Community Unit School District 60 34049060026

In accordance with the School Code, Section 10-20.21, all school districts are required to file a report listing 'vendor contracts' as an attachment to their budget. In this context, the term "vendor contracts" refers to "all contracts and agreements that pertain to goods and services that were intended to generate additional revenue and other remunerations for the school district in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services. The report is to list information regarding such contracts for the fiscal year immediately preceding the fiscal year of the budget. All such contracts executed on or after July 1, 2007 must be approved by the school board.

See: School Code, Section 10-20.21 - Contracts

(Sheet is unprotected and can be re-formatted as needed, but must be used for submission)

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monetary Remunerations	
					Distributed	
Coca-Cola	Drinks & Snacks	9,408 0		Student/Staff Activities	Pro-rated by School usage/purchase	
Lifetouch/Herff Jones	Class Pictures/Gowns/Vearbooks	6,286 0		Student/Staff Activities	Pro-rated by School usage/purchase	

Reference Description

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

Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)

Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS

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.

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.	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 2015 for all Funds (Cells C3 - K3)(Line must have a number or zero)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2015, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2016, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

End of Balancing