

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2015 - June 30, 2016

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

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

District Name: Waukegan Community Unit School District 60
District RCDT No: 34-049-0600-26

If your FY15 AFR states that you need to do a deficit reduction plan and your FY16 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Waukegan Community Unit School District 60, County of Lake,
State of Illinois, for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016

WHEREAS the Board of Education of Waukegan Community Unit School District 60,
County of Lake, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the 6th day of October, 20 15, 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, 2015 and ending June 30, 2016

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 6th day of October, 20 15 by a roll call vote of 7 Yeas, and 0 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
<i>[Signature]</i>	
<i>[Signature]</i>	
<i>[Signature]</i>	
<i>[Signature]</i>	
<i>[Signature]</i>	
<i>[Signature]</i>	
<i>[Signature]</i>	

* 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 30, whichever comes first. Budgets are submitted to: <https://sec1.isbe.net/attachmgr/default.aspx> The electronic version does not require member signatures.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.											
2	ESTIMATED BEGINNING FUND BALANCE July 1, 2015 ¹		4,206,304	1,948,554	4,889,600	1,193,252	718,233	(2,483,183)	26,139,711	2,882,061	1,564,538	
3	RECEIPTS/REVENUES											
4	LOCAL SOURCES	1000	34,194,132	4,336,735	19,135,494	9,793,923	7,436,877	0	296,593	2,000,000	308,379	
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
6	STATE SOURCES	3000	105,057,996	1,912,766	0	4,599,062	0	750,000	0	0	0	
7	FEDERAL SOURCES	4000	19,001,569	0	0	0	0	0	0	0	0	
8	Total Direct Receipts/Revenues ⁸		158,253,697	6,249,501	19,135,494	14,392,985	7,436,877	750,000	296,593	2,000,000	308,379	
9	Receipts/Revenues for "On Behalf" Payments ²	3568										
10	Total Receipts/Revenues		158,253,697	6,249,501	19,135,494	14,392,985	7,436,877	750,000	296,593	2,000,000	308,379	
11	DISBURSEMENTS/EXPENDITURES											
12	INSTRUCTION	1000	92,639,436				2,145,464					
13	SUPPORT SERVICES	2000	67,431,821	8,185,643		9,928,020	4,282,076	2,107,209		1,975,467	1,430,000	
14	COMMUNITY SERVICES	3000	1,152,849	0		0	79,159					
15	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	35,629	0	0	0	0	0				
16	DEBT SERVICES	5000	0	0	18,885,863	0	266,781	0		0	0	
17	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
18	Total Direct Disbursements/Expenditures ⁹		161,259,735	8,185,643	18,885,863	9,928,020	6,773,480	2,107,209		1,975,467	1,430,000	
19	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
20	Total Disbursements/Expenditures		161,259,735	8,185,643	18,885,863	9,928,020	6,773,480	2,107,209		1,975,467	1,430,000	
21	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(3,006,038)	(1,936,142)	249,631	4,464,965	663,397	(1,357,209)	296,593	24,533	(1,121,621)	
22	OTHER SOURCES/USES OF FUNDS											
23	OTHER SOURCES OF FUNDS (7000)											
24	PERMANENT TRANSFER FROM VARIOUS FUNDS											
25	Abolishment the Working Cash Fund ¹⁶	7110										
26	Abatement of the Working Cash Fund ¹⁶	7110										
27	Transfer of Working Cash Fund Interest	7120										
28	Transfer Among Funds	7130										
29	Transfer of Interest	7140										
30	Transfer from Capital Projects Fund to O&M Fund	7150		0								
31	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
32	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170		0								
33	SALE OF BONDS (7200)											
34	Principal on Bonds Sold ⁴	7210										
35	Premium on Bonds Sold	7220										
36	Accrued Interest on Bonds Sold	7230										
37	Sale or Compensation for Fixed Assets ⁵	7300										
38	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
39	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
40	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
42	Transfer to Capital Projects Fund	7800			0			0				
43	ISBE Loan Proceeds	7900										
44	Other Sources Not Classified Elsewhere	7950										
45	Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0	
46												

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.											
2	OTHER USES OF FUNDS (8000)											
47	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							0			
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	Proceeds to O&M Fund											
57	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
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	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
71	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
72	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
73	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
74	Taxes Transferred to Pay for Capital Projects	8810										
75	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
76	Other Revenues Pledged to Pay for Capital Projects	8830										
77	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
78	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
79	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2016		1,200,266	12,412	5,139,231	5,658,217	1,381,630	(3,840,392)	26,436,304	2,906,594	442,917	
82												
83												
84												

SUMMARY OF EXPENDITURES (by Major Object)												
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
85	Object Name											
86	Salaries	100	112,642,363	2,439,356		83,402		0		72,100	0	115,237,221
87	Employee Benefits	200	20,544,172	402,494		8,340	6,506,699	0		7,916	0	27,469,621
88	Purchased Services	300	16,283,029	1,475,776	0	9,811,278		0		1,780,070	0	31,457,362
89	Supplies & Materials	400	5,067,626	3,556,956		25,000		0		0	0	8,649,582
90	Capital Outlay	500	1,309,001	311,061		0		0		0	0	3,050,062
91	Other Objects	600	4,916,152	0	18,885,863	0	266,781	0		115,381	0	24,184,177
92	Non-Capitalized Equipment	700	497,392	0		0		0		0	0	497,392
93	Termination Benefits	800	0	0		0		0		0	0	0
94			161,259,735	8,185,643	18,885,863	9,928,020	6,773,480	2,107,209		1,975,467	1,430,000	210,545,417
95	Total Expenditures											

SUMMARY OF CASH TRANSACTIONS

	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
3	BEGINNING CASH BALANCE ON HAND July 1, 2015 ⁷		4,321,161	1,948,553	4,889,600	1,193,252	701,577	17,342	23,639,711	28,820,601	1,564,544
4	Total Direct Receipts & Other Sources ⁸		158,253,697	6,249,501	19,135,494	14,392,985	7,436,877	750,000	296,593	2,000,000	308,379
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411						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	0	0	0	0	3,850,000	2,500,000	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		158,253,697	6,249,501	19,135,494	14,392,985	7,436,877	4,600,000	2,796,593	2,000,000	308,379
12	Total Amount Available		162,574,858	8,198,054	24,025,094	15,586,237	8,138,454	4,617,342	26,436,304	30,820,601	1,872,923
13	Total Direct Disbursements & Other Uses ⁹		161,259,735	8,185,643	18,885,863	9,928,020	6,773,480	2,107,209	0	1,975,467	1,430,000
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141							3,850,000		
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	3,850,000	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		161,259,735	8,185,643	18,885,863	9,928,020	6,773,480	4,607,209	3,850,000	1,975,467	1,430,000
21	ENDING CASH BALANCE ON HAND June 30, 2016 ⁷		1,315,123	12,411	5,139,231	5,658,217	1,364,974	10,133	22,586,304	28,845,134	442,923

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
3	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	9,793,923	6,956,877		296,593	1,998,706	308,098
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	9,793,923	6,956,877	0	296,593	1,998,706	308,098
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			480,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		6,492,293	150,000	0	0	480,000	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321	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								
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 #	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											
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
	Special Education Transportation Fees from Other Sources (Out of State)	1444									
58											
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							
66	Gain or Loss on Sale of Investments	1520									281
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	131,680								
75	Total Food Service		268,622								
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	1,220	10,145,663					1,294	
109	Total Receipts/Revenues from Local Sources	1000	34,194,132	4,336,735	19,135,494	9,793,923	7,436,877	0	296,593	2,000,000	308,379

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											
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	0	0	0	0	0
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8 05)	3001	93,727,359	1,537,000							
118	General State Aid Hold Harmiss/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		93,727,359	1,537,000	0	0	0	0	0	0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	839,432								
125	Special Education - Funding for Children Requiring Sp.Ed Services	3105	1,687,437								
126	Special Education - Personnel	3110	2,507,772								
127	Special Education - Orphanage - Individual	3120	238,286								
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		5,272,927	0	0	0	0	0	0	0	0
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	45,747								
135	CTE - WCEP	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		45,747	0	0	0	0	0	0	0	0
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310	2,507,391								
144	Total Bilingual Education		2,507,391	0	0	0	0	0	0	0	0
145	State Free Lunch & Breakfast	3360	76,249								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	38,867								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500									
152	Transportation - Special Education	3510									
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0	0	0	0	0	0	0	0
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truancy Alternative/Optional Education	3695	71,406								
158	Early Childhood - Block Grant	3705	3,286,858								
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									
						2,138,432					
						2,460,630					
						4,599,062	0				

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	31,192	375,766	0	4,599,062	0	750,000	0	0	0	
172	Total Restricted Grants-In-Aid		11,330,637	375,766	0	4,599,062	0	750,000	0	0	0	
173	Total Receipts/Revenues from State Sources	3000	105,057,996	1,912,766	0	4,599,062	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	334,427									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		334,427	0	0	0	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	0	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	23,263									
200	Food Service - Other (Describe & Itemize)	4299										
201	Total Food Service		6,498,275				0					
202	TITLE I											
203	Title I - Low Income	4300										
204	Title I - Low Income - Neglected, Private	4305	5,493,051									
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		5,493,051	0			0					

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											
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				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600	81,572								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through	4620	3,739,169								
221	Federal Special Education - IDEA Room & Board	4625	73,430								
222	Federal Special Education - IDEA Discretionary	4630	5,200								
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		3,899,371	0			0				
225	CTE - PERKINS										
226	CTE - Perkins-Title IIIIE Tech Prep	4770	71,076								
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		71,076	0			0				
229	Federal - Adult Education										
230	ARRA - General State Aid - Education Stabilization	4810									
231	ARRA - Title I - Low Income	4850									
232	ARRA - Title I - Neglected, Private	4851									
233	ARRA - Title I - Delinquent, Private	4852									
234	ARRA - Title I - School Improvement (Part A)	4853									
235	ARRA - Title I - School Improvement (Section 1003g)	4854									
236	ARRA - IDEA - Part B - Preschool	4855									
237	ARRA - IDEA - Part B - Flow-Through	4856									
238	ARRA - Title IID - Technology - Formula	4857									
239	ARRA - Title IID - Technology - Competitive	4860									
240	ARRA - McKinney - Vento Homeless Education	4861									
241	ARRA - Child Nutrition Equipment Assistance	4862									
242	Impact Aid Formula Grants	4863									
243	Impact Aid Competitive Grants	4864									
244	Qualified Zone Academy Bond Tax Credits	4865									
245	Qualified School Construction Bond Credits	4866									
246	Build America Bond Tax Credits	4867									
247	Build America Bond Interest Reimbursement	4868									
248	ARRA - General State Aid - Other Government Services Stabilization	4869									
249	Other ARRA Funds - II	4870									
250	Other ARRA Funds - III	4871									
251	Other ARRA Funds - IV	4872									
252	Other ARRA Funds - V	4873									
253	ARRA - Early Childhood	4874									
254	Other ARRA Funds - VII	4875									
255	Other ARRA Funds - VIII	4876									
256	Other ARRA Funds - IX	4877									
257	Other ARRA Funds - X	4878									
258	Other ARRA Funds - Ed Job Fund Program	4879									
259	Total Stimulus Programs	4880	0	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	1,242,547								
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower - Professional Development Formula	4930	416,776								

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											
268	Title II - Teacher Quality	4932									
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	179,972								
271	Medicaid Matching Funds - Fee-For-Service Program	4992	192,957								
272	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	627,617								
	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		18,667,142	0	0	0	0	0	0	0	0
273			19,001,569	0	0	0	0	0	0	0	0
274	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	158,253,697	6,249,501	19,135,494	14,392,985	7,436,877	750,000	296,593	2,000,000	308,379
275	TOTAL DIRECT RECEIPTS/REVENUES										

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	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)
1											
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	40,392,883	7,897,003	1,025,559	1,234,234	36,884	13,278	60,200		50,660,041
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	1,619,399	0	0	0	2,400				1,621,799
8	Special Education Programs (Functions 1200 - 1220)	1200	13,167,119	3,137,553	139,600	381,085			104,292		16,929,649
9	Special Education Programs Pre-K	1225	1,032,418								1,032,418
10	Remedial and Supplemental Programs K-12	1250	1,960,747	414,170	1,179,040	1,778,847		4,729,309	250,000		10,312,113
11	Remedial and Supplemental Programs Pre-K	1275	296,368	85,872	4,100						386,340
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	1,260	253		63,605	47,218				112,336
14	Interscholastic Programs	1500	250,814	62,173	120,945	12,999	170,031	1,497			618,459
15	Summer School Programs	1600		837	3,565						4,402
16	Gifted Programs	1650		814							814
17	Driver's Education Programs	1700	477,112	43,936							521,048
18	Bilingual Programs	1800	8,303,681	1,407,785	25,384	90,572					9,827,422
19	Tuant Alternative & Optional Programs	1900	512,588	100,007							612,595
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Tuant Alternative/Opt Ed Programs Private Tuition	1922									0
33	Total Instruction ¹⁴	1000	68,014,389	13,150,403	2,498,193	3,561,342	256,533	4,744,084	414,492	0	92,639,436
34	SUPPORT SERVICES (ED)										
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110	4,073,444	885,652	94,300	35,000					5,088,396
37	Guidance Services	2120	2,614,030	458,909							3,072,939
38	Health Services	2130	3,206,206	499,310	133,500	54,500	32,550	8,739			3,934,805
39	Psychological Services	2140	1,972,319	275,800	170,950	10,000			20,000		2,449,069
40	Speech Pathology & Audiology Services	2150	2,077,455	212,035	820,410	16,900	14,986				3,141,786
41	Other Support Services - Pupils (Describe & Itemize)	2190									0
42	Total Support Services - Pupil	2100	13,943,454	2,331,706	1,219,160	116,400	47,536	8,739	20,000	0	17,686,995
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210	6,398,431	1,487,919	2,163,466	771,526	45,000	62,430	4,400		10,933,172
45	Educational Media Services	2220	1,014,594	207,448		29,124					1,251,166
46	Assessment & Testing	2230	157,394	27,096	293,000						477,490
47	Total Support Services - Instructional Staff	2200	7,570,419	1,722,463	2,456,466	800,650	45,000	62,430	4,400	0	12,661,828
48	Support Services - General Administration										
49	Board of Education Services	2310			75,900	4,000		5,000			84,900
50	Executive Administration Services	2320	435,840	41,447	84,400	10,000		31,250			602,937
51	Special Area Administration Services	2330									0
52	Tort Immunity Services	2360 -									0
53	Total Support Services - General Administration	2300	231,783	13,346	1,560	3,500	0	2,300			252,489
54	Support Services - School Administration										
55	Office of the Principal Services	2410	6,525,956	1,219,799		17,500		38,550	0	0	940,326
56	Other Support Services - School Administration (Describe & Itemize)	2490									7,745,755
57	Total Support Services - School Administration	2400	6,525,956	1,219,799	0	0	0	0	0	0	7,745,755

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
58	Support Services - Business										
59	Direction of Business Support Services	2510	321,110	32,771	1,075	325		5,457			360,738
60	Fiscal Services	2520	585,515	92,888	88,250	10,215		1,700			778,568
61	Operation & Maintenance of Plant Services	2540	4,578,013	810,150	83,248	29,000	6,000				5,506,411
62	Pupil Transportation Services	2550			397,500						397,500
63	Food Services	2560	25,934	109,343	5,957,952	129,424	5,300	450			6,228,403
64	Internal Services	2570	298,876	55,290	253,000			15,052			622,218
65	Total Support Services - Business	2500	5,809,448	1,100,442	6,781,025	168,964	11,300	22,659	0	0	13,893,838
66	Support Services - Central										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630	39,713	4,059	2,000	450					46,222
70	Staff Services	2640	816,515	276,344	296,500	9,810		190			1,399,359
71	Data Processing Services	2660	1,434,416	243,847	1,830,879	259,106	475,530	38,500	58,500		4,341,778
72	Total Support Services - Central	2600	2,290,644	524,250	2,129,379	269,366	475,530	38,690	58,500	0	5,787,359
73	Other Support Services (Describe & Itemize)	2900	7,061,129	148,004	970,076	63,409	473,102				8,715,720
74	Total Support Services	2000	43,868,673	7,101,457	13,717,966	1,436,289	1,052,468	172,068	82,900	0	67,431,821
75	COMMUNITY SERVICES (ED)	3000	759,301	292,312	31,241	69,995					1,152,849
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
77	Payments to Other Govt Units (In-State)										
78	Payments for Regular Programs	4110			35,629						35,629
79	Payments for Special Education Programs	4120									0
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			35,629			0			35,629
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			35,629			0			35,629
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

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
111	Debt Service - Interest on Long-Term Debt	5200									0
112	Total Debt Service	5000									0
113	PROVISION FOR CONTINGENCIES (ED)	6000									0
114	Total Direct Disbursements/Expenditures		112,642,363	20,544,172	16,283,029	5,067,626	1,309,001	4,916,152	497,392	0	161,259,735
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,006,038)
116											
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)										
119	Support Services - Pupil										
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	Support Services - Business										
122	Direction of Business Support Services	2510			60,000						60,000
123	Facilities Acquisition & Construction Services	2530			395,919						395,919
124	Operation & Maintenance of Plant Services	2540	2,439,356	402,494	1,019,857	3,556,956	140,000				7,558,663
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	2,439,356	402,494	1,475,776	3,556,956	171,061	0	0	0	171,061
128	Other Support Services (Describe & Itemize)	2900					311,061				311,061
129	Total Support Services	2000	2,439,356	402,494	1,475,776	3,556,956	311,061	0	0	0	8,185,643
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
132	Payments to Other Govt Units (In-State)										
133	Payments for Special Education Programs	4120									0
134	Payments for CTE Program	4140									0
135	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
136	Total Payments to Other Govt Units (In-State)	4100			0						0
137	Payments to Other Govt Units (Out of State) ¹⁴	4400									0
138	Total Payments to Other District and Govt Unit	4000			0						0
139	DEBT SERVICE (O&M)										
140	Debt Service - Interest on Short-Term Debt										
141	Tax Anticipation Warrants	5110									0
142	Tax Anticipation Notes	5120									0
143	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
144	State Aid Anticipation Certificates	5140									0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
146	Total Debt Service - Interest on Short-Term Debt	5100									0
147	Debt Service - Interest on Long-Term Debt	5200									0
148	Total Debt Service	5000									0
149	PROVISION FOR CONTINGENCIES (O&M)	6000									0
150	Total Direct Disbursements/Expenditures		2,439,356	402,494	1,475,776	3,556,956	311,061	0	0	0	8,185,643
151	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,936,142)
152											
153	30 - DEBT SERVICE FUND (DS)										
154	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
155	DEBT SERVICE (DS)										
156	Debt Service - Interest on Short-Term Debt										0
157	Tax Anticipation Warrants	5110									0
158	Tax Anticipation Notes	5120									0
159	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
160	State Aid Anticipation Certificates	5140									0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
162	Total Debt Service - Interest On Short-Term Debt	5100									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
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 (Lease/Purchase Principal Retired)	5300						12,439,601			12,439,601
165	Debt Service Other (Describe & Itemize)	5400						7,000			7,000
166	Total Debt Service	5000			0			18,885,863			18,885,863
167	PROVISION FOR CONTINGENCIES (DS)	6000									0
168	Total Direct Disbursements/Expenditures				0			18,885,863			18,885,863
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										249,631
171	40 - TRANSPORTATION FUND (TR)										
172	SUPPORT SERVICES (TR)										
173	Support Services - Pupils										0
174	Other Support Services - Pupils (Describe & Itemize)	2190									0
175	Support Services - Business										
176	Pupil Transportation Services	2550	83,402	8,340	9,660,146	25,000					9,776,888
177	Other Support Services (Describe & Itemize)	2900			151,132						151,132
178	Total Support Services	2000	83,402	8,340	9,811,278	25,000	0	0	0	0	9,928,020
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 (Lease/Purchase Principal Retired)	5300									0
201	Debt Service - Other (Describe and Itemize)	5400									0
202	Total Debt Service	5000						0			0
203	PROVISION FOR CONTINGENCIES (TR)	6000									0
204	Total Direct Disbursements/Expenditures		83,402	8,340	9,811,278	25,000	0	0	0	0	9,928,020
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										4,464,965
206											
207	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
208	INSTRUCTION (MR/SS)										
209	Regular Program	1100		846,120							846,120
210	Pre-K Programs	1125									0
211	Special Education Programs (Functions 1200-1220)	1200		966,824							966,824
212	Special Education Programs Pre-K	1225									0
213	Remedial and Supplemental Programs K-12	1250		60,461							60,461
214	Remedial and Supplemental Programs Pre-K	1275		36,945							36,945
215	Adult/Continuing Education Programs	1300									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	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											
216	CTE Programs	1400		231							231
217	Interscholastic Programs	1500		56,691							56,691
218	Summer School Programs	1600		1,142							1,142
219	Gifted Programs	1650		161							161
220	Driver's Education Programs	1700		3,459							3,459
221	Bilingual Programs	1800		155,982							155,982
222	Truant Alternative & Optional Programs	1900		17,448							17,448
223	Total Instruction	1000		2,145,464							2,145,464
224	SUPPORT SERVICES (MR/SS)										
225	Support Services - Pupil										
226	Attendance & Social Work Services	2110		413,150							413,150
227	Guidance Services	2120		175,147							175,147
228	Health Services	2130		391,874							391,874
229	Psychological Services	2140		24,903							24,903
230	Speech Pathology & Audiology Services	2150		27,591							27,591
231	Other Support Services - Pupils (Describe & Itemize)	2190									
232	Total Support Services - Pupil	2100		1,032,665							1,032,665
233	Support Services - Instructional Staff										
234	Improvement of Instruction Services	2210		398,417							398,417
235	Educational Media Services	2220		108,464							108,464
236	Assessment & Testing	2230		2,732							2,732
237	Total Support Services - Instructional Staff	2200		509,613							509,613
238	Support Services - General Administration										
239	Board of Education Services	2310									
240	Executive Administration Services	2320		37,526							37,526
241	Special Area Administrative Services	2330									
242	Claims Paid from Self Insurance Fund	2361									
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									
244	Unemployment Insurance Payments	2363									
245	Insurance Payments (regular or self-insurance)	2364									
246	Risk Management and Claims Services Payments	2365									
247	Judgment and Settlements	2366									
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									
249	Reciprocal Insurance Payments	2368									
250	Legal Service	2369									
251	Total Support Services - General Administration	2300		42,412							42,412
252	Support Services - School Administration										
253	Office of the Principal Services	2410		79,938							79,938
254	Other Support Services - School Administration (Describe & Itemize)	2490		408,439							408,439
255	Total Support Services - School Administration	2400		408,439							408,439
256	Support Services - Business										
257	Direction of Business Support Services	2510		43,786							43,786
258	Fiscal Services	2520		113,291							113,291
259	Facilities Acquisition & Construction Services	2530									
260	Operation & Maintenance of Plant Service	2540		1,299,205							1,299,205
261	Pupil Transportation Services	2550		12,690							12,690
262	Food Services	2560		69,187							69,187
263	Internal Services	2570		63,136							63,136
264	Total Support Services - Business	2500		1,601,295							1,601,295

ESTIMATED DISBURSEMENTS/EXPENDITURES

	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											
265	Support Services - Central										
266	Direction of Central Support Services	2610									
267	Planning, Research, Development & Evaluation Services	2620									
268	Information Services	2630									
269	Staff Services	2640		7,468							7,468
270	Data Processing Services	2660		136,420							136,420
271	Total Support Services - Central	2600		209,204							209,204
272	Other Support Services (Describe & Itemize)	2900		353,092							353,092
273	Total Support Services	2000		297,034							297,034
274	COMMUNITY SERVICES (MR/SS)	3000		4,282,076							4,282,076
275	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
276	Payments for Special Education Programs	4120									
277	Payments for CTE Programs	4140									
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									
282	Tax Anticipation Notes	5120									
283	Corporate Personal Prop Repl Tax Anticipation Notes	5130									
284	State Aid Anticipation Certificates	5140									
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									
288	Total Direct Disbursements/Expenditures			6,506,699				266,781			6,773,480
289	Excess (Deficiency) of Receipts/Revenues Over										
290	Disbursements/Expenditures										663,397
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									
296	Total Support Services	2000	0	0	2,107,209	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									
300	Payment for Special Education Programs	4120									
301	Payment for CTE Programs	4140									
302	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									
303	Total Payments to Other Districts & Govt Units	4000			0						0
304	PROVISION FOR CONTINGENCIES (CP)	6000									
305	Total Direct Disbursements/Expenditures		0	0	2,107,209	0	0	0	0		2,107,209
306	Excess (Deficiency) of Receipts/Revenues Over										
307	Disbursements/Expenditures										(1,357,209)
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			691,119						691,119
314	Unemployment Insurance Payments	2363			140,432						140,432
315	Insurance Payments (regular or self-insurance)	2364			474,944						474,944
316	Risk Management and Claims Services Payments	2365									
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 #	(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											
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	16,517		34,143						50,660
319	Reciprocal Insurance Payments	2368									0
320	Legal Service	2369	55,583	7,916	439,432						502,931
321	Property Insurance (Building & Grounds)	2371									0
322	Vehicle Insurance (Transportation)	2372									0
323	Total Support Services - General Administration	2000	72,100	7,916	1,780,070	0	0	115,381	0		1,975,467
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 on Short-Term Debt (Describe & Itemize)	5150									0
329	Total Debt Service	5000						0			0
330	PROVISION FOR CONTINGENCIES (TF)	6000									0
331	Total Direct Disbursements/Expenditures		72,100	7,916	1,780,070	0	0	115,381	0		1,975,467
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										24,533
333											
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
335	SUPPORT SERVICES (FP&S)										
336	Support Services - Business										
337	Facilities Acquisition & Construction Services	2530					1,430,000				1,430,000
338	Operation & Maintenance of Plant Service	2540									0
339	Total Support Services - Business	2500	0	0	0	0	1,430,000	0	0		1,430,000
340	Other Support Services (Describe & Itemize)	2900									0
341	Total Support Services	2000	0	0	0	0	1,430,000	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 (FPS)	4000						0			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			0
350	Debt Service - Interest on Long-Term Debt	5200									0
	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principle 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	1,430,000	0	0		1,430,000
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,121,621)
355											

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	158,253,697	6,249,501	14,392,985	296,593	179,192,776
6	Direct Expenditures	161,259,735	8,185,643	9,928,020		179,373,398
7	Difference	(3,006,038)	(1,936,142)	4,464,965	296,593	(180,622)
8	Estimated Fund Balance - June 30, 2016	1,200,266	12,412	5,658,217	26,436,304	33,307,199
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
		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2015-16					
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
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14							
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20							
21							
22							
23							
24							
25							
26							
27							
Waukegan Community Unit School District 60		34-049-0600-					
District Number							
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)			4,206,304	1,948,554	1,193,252	26,139,711	33,487,821
RECEIPTS/REVENUES		Acct No.					
LOCAL SOURCES		1000	34,194,132	4,336,735	9,793,923	296,593	48,621,383
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0	0	0
STATE SOURCES		3000	105,057,996	1,912,766	4,599,062	0	111,569,824
FEDERAL SOURCES		4000	19,001,569	0	0	0	19,001,569
Total Receipts/Revenues			158,253,697	6,249,501	14,392,985	296,593	179,192,776
DISBURSEMENTS/EXPENDITURES		Funct No.					
INSTRUCTION		1000	92,639,436				92,639,436
SUPPORT SERVICES		2000	67,431,821	8,185,643	9,928,020		85,545,484
COMMUNITY SERVICES		3000	1,152,849	0	0		1,152,849
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	35,629	0	0		35,629
DEBT SERVICES		5000	0	0	0		0
PROVISION FOR CONTINGENCIES		6000	0	0	0		0
Total Disbursements/Expenditures			161,259,735	8,185,643	9,928,020		179,373,398
Excess of Receipts/Revenue Over/(Under)			(3,006,038)	(1,936,142)	4,464,965	296,593	(180,622)
Disbursements/Expenditures							
OTHER SOURCES/USES OF FUNDS							
OTHER SOURCES OF FUNDS (7000)			0	0	0	0	0
OTHER USES OF FUNDS (8000)			0	0	0	0	0
TOTAL OTHER SOURCES/USES OF FUNDS			0	0	0	0	0
ESTIMATED ENDING FUND BALANCE			1,200,266	12,412	5,658,217	26,436,304	33,307,199

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	H	I	J	K	L
		ESTIMATED BUDGET FY2016-17					
1							
2							
3	<i>Waukegan Community Unit School District 60</i>	<i>34-049-0600-</i>					
4	<i>District Number</i>						
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,200,266	12,412	5,658,217	26,436,304	33,307,199
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	Func 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		1,200,266	12,412	5,658,217	26,436,304	33,307,199

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A	B	M	N	O	P	Q
ESTIMATED BUDGET FY2017-18						
1						
2	Waukegan Community Unit School District 60					
3	<i>District Number</i>					
4						
5						
6						
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	1,200,266	12,412	5,658,217	26,436,304	33,307,199
8	RECEIPTS/REVENUES					
9	LOCAL SOURCES					
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT					
11	STATE SOURCES					
12	FEDERAL SOURCES					
13	Total Receipts/Revenues	0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES					
15	INSTRUCTION					
16	SUPPORT SERVICES					
17	COMMUNITY SERVICES					
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS					
19	DEBT SERVICES					
20	PROVISION FOR CONTINGENCIES					
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)					
25	OTHER USES OF FUNDS (8000)					
26	TOTAL OTHER SOURCES/USES OF FUNDS	0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE	1,200,266	12,412	5,658,217	26,436,304	33,307,199

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	R	S	T	U	V
		ESTIMATED BUDGET FY2018-19					
1	Waukegan Community Unit School District 60						
2	District Number		34-049-0600-				
3							
4							
5							
6	ESTIMATED BEGINNING FUND BALANCE						
7	(must equal prior Ending Fund Balance)		1,200,266	12,412	5,658,217	26,436,304	33,307,199
8	RECEIPTS/REVENUES						
9	LOCAL SOURCES						
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT						
11	STATE SOURCES						
12	FEDERAL SOURCES						
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES						
15	INSTRUCTION						
16	SUPPORT SERVICES						
17	COMMUNITY SERVICES						
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS						
19	DEBT SERVICES						
20	PROVISION FOR CONTINGENCIES						
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)						
25	OTHER USES OF FUNDS (8000)						
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		1,200,266	12,412	5,658,217	26,436,304	33,307,199

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	W	X	Y	Z
1		SUMMARY				
2		BUDGET ADDENDUM - DEFICIT REDUCTION PLAN				
3		ESTIMATED BUDGET				
4		<i>Date of Adoption:</i>				
5		<i>(Enter as MM/DD/YY)</i>				
6			FY2015-16	FY2016-17	FY2017-18	FY2018-19
7		ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	33,487,821	33,307,199	33,307,199	33,307,199
8		RECEIPTS/REVENUES				
9		LOCAL SOURCES	48,621,383	0	0	0
10		FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	0	0	0	0
11		STATE SOURCES	111,569,824	0	0	0
12		FEDERAL SOURCES	19,001,569	0	0	0
13		Total Receipts/Revenues	179,192,776	0	0	0
14		DISBURSEMENTS/EXPENDITURES				
15		INSTRUCTION	92,639,436	0	0	0
16		SUPPORT SERVICES	85,545,484	0	0	0
17		COMMUNITY SERVICES	1,152,849	0	0	0
18		PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	35,629	0	0	0
19		DEBT SERVICES	0	0	0	0
20		PROVISION FOR CONTINGENCIES	0	0	0	0
21		Total Disbursements/Expenditures	179,373,398	0	0	0
22		Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures	(180,622)	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)	0	0	0	0
26		TOTAL OTHER SOURCES/USES OF FUNDS	0	0	0	0
27		ESTIMATED ENDING FUND BALANCE	33,307,199	33,307,199	33,307,199	33,307,199

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		Total	Budgeted Expenditures, Fiscal Year 2016		Total
		(10) Educational	(20) Operations & Maintenance		(10) Educational	(20) Operations & Maintenance	
1. Executive Administration Services	2320	644,840		644,840	602,937		602,937
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	365,611		365,611	360,738	60,000	420,738
5. Internal Services	2570	660,094		660,094	622,218		622,218
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		1,670,545		1,670,545	1,585,893	60,000	1,645,893
9. Estimated Percent Increase (Decrease) for FY2016 (Budgeted) over FY2015 (Actual)							-1%

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, 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	
					Pro-rated by School usage/purchase	Distributed
Coca-Cola	Drinks & Snacks	9,408	0	Student/Staff Activities	Pro-rated by School usage/purchase	
Lifetouch/Herff Jones	Class Pictures/Gowns/Yearbooks	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