

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2013 - June 30, 2014

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

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

District Name: Arlington Heights School District 25

District RCDT No: 05-016025002

Budget of Arlington Heights School District 25, County of Cook,
State of Illinois, for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014.

WHEREAS the Board of Education of Arlington Heights School District 25,
County of Cook, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary
of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the 29th day of August, 2013,
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;

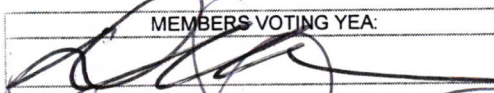
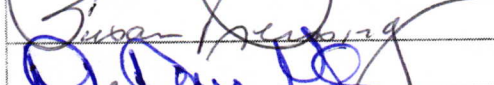
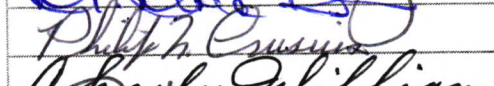
NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:
Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be

beginning July 1, 2013 and ending June 30, 2014.

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 19th
day of September, 2013 by a roll call vote of 7 Yeas, and 0 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
	
	
	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 31, whichever comes first. Budgets are submitted to: www.isbe.net/sfms/budget/2014/budget.htm. The electronic version does not require member signatures.

BUDGET SUMMARY

1	A	B	C	D	E	F	G	H	I	J	K	L
	<i>Beginning Bal on EstRev 9-10 and EstExp 11-17 Lbs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
2												
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2013 ¹		45,465,500	7,811,378	1,943,658	1,568,032	1,499,969	59,213	7,724,318	86,498	247,629	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	48,380,226	7,994,515	5,125,603	1,113,445	2,033,080	0	34,749	216,352	199,383	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	4,000	0	0	0	0	0	0	0	0	
7	STATE SOURCES	3000	4,475,802	0	0	1,222,309	0	0	0	0	0	
8	FEDERAL SOURCES	4000	1,633,027	0	0	16,500	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		54,493,055	7,994,515	5,125,603	2,352,254	2,033,080	0	34,749	216,352	199,383	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	8,950,000	0	8,950,000	0	0	0	0	0	0	
11	Total Receipts/Revenues		63,443,055	7,994,515	14,075,603	2,352,254	2,033,080	0	34,749	216,352	199,383	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	37,065,814	0	0	0	937,815	0	0	0	0	
14	SUPPORT SERVICES	2000	17,479,407	8,635,816	0	2,042,750	1,139,129	0	0	210,000	338,850	
15	COMMUNITY SERVICES	3000	572,077	0	0	0	40,994	0	0	0	0	
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,858,888	0	0	0	0	0	0	0	0	
17	DEBT SERVICES	5000	0	0	5,260,365	0	0	0	0	0	0	
18	PROVISION FOR CONTINGENCIES	6000	100,000	0	3,600	0	0	0	0	0	0	
19	Total Direct Disbursements/Expenditures ⁸		57,076,186	8,635,816	5,263,965	2,042,750	2,117,938	0	0	210,000	338,850	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	8,950,000	0	8,950,000	0	0	0	0	0	0	
21	Total Disbursements/Expenditures		66,026,186	8,635,816	14,213,965	2,042,750	2,117,938	0	0	210,000	338,850	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(2,583,131)	(641,301)	(108,362)	309,504	(84,858)	0	34,749	6,352	(139,467)	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120	34,749									
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140	9,912									
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		44,661	0	0	0	0	0	0	0	0	

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							34,749			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140			9,912							
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	0	9,912	0	0	0	34,749	0	0	
80	Total Other Sources/Uses of Fund		44,661	0	9,912	0	0	0	34,749	0	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2014		42,927,030	7,170,077	1,795,384	1,877,536	1,415,111	59,213	7,724,318	92,850	108,162	

82	SUMMARY OF EXPENDITURES (by Major Object)											
83			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
84	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
85	Object Name											
86	Salaries	100	43,064,400	2,425,910		42,200		0		0	0	45,532,510
88	Employee Benefits	200	5,611,788	333,666		11,800	2,117,938	0		210,000	0	8,285,192
89	Purchased Services	300	1,553,957	2,333,152	37,965	1,896,250		0		0	10,000	5,831,324
90	Supplies & Materials	400	3,340,528	1,238,288		92,500		0		0	0	4,671,316
91	Capital Outlay	500	764,800	2,254,800		0		0		0	328,850	3,348,450
92	Other Objects	600	2,695,713	50,000	5,226,000	0	0	0	0	0	0	7,971,713
93	Non-Capitalized Equipment	700	0	0	0	0	0	0	0	0	0	0
94	Termination Benefits	800	45,000	0		0						45,000
95	Total Expenditures		57,076,186	8,635,816	5,263,965	2,042,750	2,117,938	0		210,000	338,850	75,685,505

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
1											
2											
3	BEGINNING CASH BALANCE ON HAND July 1, 2013 ⁷		45,447,798	8,959,777	1,943,658	1,567,882	1,499,969	0	7,647,275	86,798	247,629
4	Total Direct Receipts & Other Sources ⁸		54,537,716	7,994,515	5,125,603	2,352,254	2,033,080	0	34,749	216,352	199,383
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		54,537,716	7,994,515	5,125,603	2,352,254	2,033,080	0	34,749	216,352	199,383
12	Total Amount Available		99,985,514	16,954,292	7,069,261	3,920,136	3,533,049	0	7,682,024	303,150	447,012
13	Total Direct Disbursements & Other Uses ⁹		57,076,186	8,635,816	5,273,877	2,042,750	2,117,938	0	34,749	210,000	338,850
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		57,076,186	8,635,816	5,273,877	2,042,750	2,117,938	0	34,749	210,000	338,850
21	ENDING CASH BALANCE ON HAND June 30, 2014 ⁷		42,909,328	8,318,476	1,795,384	1,877,386	1,415,111	0	7,647,275	93,150	108,162

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											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	45,654,232	5,903,523	5,115,691	1,035,774	404,145			216,102	198,178
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	261,897								
8	FICA and Medicare Only Levies	1150					1,602,041				
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		45,916,129	5,903,523	5,115,691	1,035,774	2,006,186	0	0	216,102	198,178
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210		7,000							
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230		996,506			20,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		0	1,003,506	0	0	20,000	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311	9,500								
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	140,000								
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341	85,728								
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		235,228								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				30,000					
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				40,000					
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
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					70,000					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	191,103	32,886	9,912	7,671	6,894		34,749	250	1,205
66	Gain or Loss on Sale of Investments	1520									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
67	Total Earnings on Investments		191,103	32,886	9,912	7,671	6,894	0	34,749	250	1,205
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	710,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	250,000								
73	Sales to Adults	1620	10,000								
74	Other Food Service (Describe & Itemize)	1690	563,500								
75	Total Food Service		1,533,500								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720	98,126								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		98,126	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	286,900								
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		286,900								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		920,600							
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	1993									
107	Other Local Revenues (Describe & Itemize)	1999	119,240	134,000							
108	Total Other Revenue from Local Sources		119,240	1,054,600	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	48,380,226	7,994,515	5,125,603	1,113,445	2,033,080	0	34,749	216,352	199,383

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
	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	4,000								
112	Other Flow-Through Revenue (Describe & Itemize)	2300									
113	Total Flow-Through Receipts/Revenues From One District to Another District	2000	4,000	0		0	0				
114	RECEIPTS/REVENUES FROM STATE SOURCES										
115	UNRESTRICTED GRANTS-IN-AID										
116	General State Aid (Section 18-8.05)	3001	2,072,909								
117	General State Aid Hold Harmless/Supplemental	3002									
118	Reorganization Incentives (Accounts 3005-3021)	3005									
119	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
120	Total Unrestricted Grants-In-Aid		2,072,909	0	0	0	0	0		0	0
121	RESTRICTED GRANTS-IN-AID										
122	SPECIAL EDUCATION										
123	Special Education - Private Facility Tuition	3100	225,000								
124	Special Education - Extraordinary	3105	618,600								
125	Special Education - Personnel	3110	1,335,700								
126	Special Education - Orphanage - Individual	3120	45,500								
127	Special Education - Orphanage - Summer	3130	1,900								
128	Special Education - Summer School	3145	5,000								
129	Special Education - Other (Describe & Itemize)	3199									
130	Total Special Education		2,231,700	0		0					
131	CAREER AND TECHNICAL EDUCATION (CTE)										
132	CTE - Technical Education - Tech Prep	3200									
133	CTE - Secondary Program Improvement (CTEI)	3220									
134	CTE - WECEP	3225									
135	CTE - Agriculture Education	3235									
136	CTE - Instructor Practicum	3240									
137	CTE - Student Organizations	3270									
138	CTE - Other (Describe & Itemize)	3299									
139	Total Career and Technical Education		0	0							
140	BILINGUAL EDUCATION										
141	Bilingual Education - Downstate - TPI and TBE	3305	162,393								
142	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
143	Total Bilingual Education		162,393				0				
144	State Free Lunch & Breakfast	3360	5,000								
145	School Breakfast Initiative	3365									
146	Driver Education	3370									
147	Adult Education (from ICCB)	3410									
148	Adult Education - Other (Describe & Itemize)	3499									
149	TRANSPORTATION										
150	Transportation - Regular/Vocational	3500				21,792					
151	Transportation - Special Education	3510				1,200,517					
152	Transportation - Other (Describe & Itemize)	3599									
153	Total Transportation		0	0		1,222,309	0				
154	Learning Improvement - Change Grants	3610									
155	Scientific Literacy	3660									
156	Truant Alternative/Optional Education	3695									
157	Early Childhood - Block Grant	3705									
158	Reading Improvement Block Grant	3715									
159	Reading Improvement Block Grant - Reading Recovery	3720									
160	Continued Reading Improvement Block Grant	3725									
161	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
162											

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Learning Technology Centers	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	3,800								
172	Total Restricted Grants-In-Aid		2,402,893	0	0	1,222,309	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	4,475,802	0	0	1,222,309	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - SEA Projects	4105									
189	Title V - Rural and Low Income Schools (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	220,000								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	3,000								
197	Summer Food Service Admin/Program	4225									
198	Child Care Commodity/SFS 13-Adult Day Care	4226									
199	Fresh Fruit and Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		223,000				0				
202	TITLE I										
203	Title I - Low Income	4300									
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		0	0		0	0				

ESTIMATED RECEIPTS/REVENUES

1	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
2	TITLE IV										
212	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	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	40,869								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620	1,059,241								
221	Federal Special Education - IDEA Room & Board	4625									
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		1,100,110	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title IIIIE Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861									
240	ARRA - McKinney - Venio Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - XI	4880									
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Advanced Placement Fee/International Baccalaureate	4904									
262	Emergency Immigrant Assistance	4905									
263	Title III - English Language Acquisition	4909	32,850			16,500					
264	Learn & Serve America	4910									
265	McKinney Education for Homeless Children	4920									
266	Title II - Eisenhower - Professional Development Formula	4930									
267	Title II - Teacher Quality	4932	111,067								
268	Federal Charter Schools	4960									
269	Medicaid Matching Funds - Administrative Outreach	4991	166,000								
270	Medicaid Matching Funds - Fee-For-Service Program	4992									
271	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998									
272	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,633,027	0	0	16,500	0	0		0	0
273	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,633,027	0	0	16,500	0	0	0	0	0
274	TOTAL DIRECT RECEIPTS/REVENUES		54,493,055	7,994,515	5,125,603	2,352,254	2,033,080	0	34,749	216,352	199,383

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	20,429,550	2,522,499	241,214	1,196,628	41,600	29,050		45,000	24,505,541
6	Pre-K Programs	1125									0
7	Special Education Programs (Functions 1200 - 1220)	1200	6,776,651	1,151,645	26,725	174,595	22,500				8,152,116
8	Special Education Programs Pre-K	1225	921,660	114,314	2,400	6,500					1,044,874
9	Remedial and Supplemental Programs K-12	1250									0
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400									0
13	Interscholastic Programs	1500	135,310	1,957	20,772	3,200		6,720			167,959
14	Summer School Programs	1600	247,250	2,448	6,000	8,000					263,698
15	Gifted Programs	1650	618,160	53,273		1,195					672,628
16	Driver's Education Programs	1700									0
17	Bilingual Programs	1800	1,343,402	159,901	31,000	57,995					1,592,298
18	Truant Alternative & Optional Programs	1900									0
19	Pre-K Programs - Private Tuition	1910									0
20	Regular K-12 Programs Private Tuition	1911									0
21	Special Education Programs K-12 Private Tuition	1912						666,700			666,700
22	Special Education Programs Pre-K Tuition	1913									0
23	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
25	Adult/Continuing Education Programs Private Tuition	1916									0
26	CTE Programs Private Tuition	1917									0
27	Interscholastic Programs Private Tuition	1918									0
28	Summer School Programs Private Tuition	1919									0
29	Gifted Programs Private Tuition	1920									0
30	Bilingual Programs Private Tuition	1921									0
31	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
32	Total Instruction ¹⁴	1000	30,471,983	4,006,037	328,111	1,448,113	64,100	702,470	0	45,000	37,065,814
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	1,020,500	110,943	2,600	4,000					1,138,043
36	Guidance Services	2120									0
37	Health Services	2130	544,460	35,733	3,280	8,200					591,673
38	Psychological Services	2140	552,430	60,466	1,700	4,000					618,596
39	Speech Pathology & Audiology Services	2150	1,514,870	157,797	41,700	7,300					1,721,667
40	Other Support Services - Pupils (Describe & Itemize)	2190	356,440	2,781	10,000	33,501					402,722
41	Total Support Services - Pupil	2100	3,988,700	367,720	59,280	57,001	0	0	0	0	4,472,701
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	1,707,387	147,063	262,337	135,029		2,500			2,254,316
44	Educational Media Services	2220	1,537,700	282,101	239,399	437,185	654,700				3,151,085
45	Assessment & Testing	2230	1,750	103	500	146,250					148,603
46	Total Support Services - Instructional Staff	2200	3,246,837	429,267	502,236	718,464	654,700	2,500	0	0	5,554,004
47	Support Services - General Administration										
48	Board of Education Services	2310			156,000	3,000		10,500			169,500
49	Executive Administration Services	2320	333,290	39,224	16,000	4,000		3,300			395,814
50	Special Area Administration Services	2330	361,080	52,138	40,350	2,000		1,500			457,068
51	Tort Immunity Services	2360 - 2370			40,000						40,000
52	Total Support Services - General Administration	2300	694,370	91,362	252,350	9,000	0	15,300	0	0	1,062,382
53	Support Services - School Administration										
54	Office of the Principal Services	2410	2,424,130	542,947	29,050	55,420					3,051,547
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	Total Support Services - School Administration	2400	2,424,130	542,947	29,050	55,420	0	0	0	0	3,051,547

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
57	Support Services - Business										
58	Direction of Business Support Services	2510	237,600	45,880	4,700			2,000			290,180
59	Fiscal Services	2520	154,010	14,664	87,005	63,600					319,279
60	Operation & Maintenance of Plant Services	2540									0
61	Pupil Transportation Services	2550									0
62	Food Services	2560	625,980	49,848	29,875	659,000	38,000				1,402,703
63	Internal Services	2570			92,000						92,000
64	Total Support Services - Business	2500	1,017,590	110,392	213,580	722,600	38,000	2,000	0	0	2,104,162
65	Support Services - Central										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620									0
68	Information Services	2630	66,950	11,232	6,500	3,500	8,000				96,182
69	Staff Services	2640	893,230	32,864	162,850	34,930		14,555			1,138,429
70	Data Processing Services	2660									0
71	Total Support Services - Central	2600	960,180	44,096	169,350	38,430	8,000	14,555	0	0	1,234,611
72	Other Support Services (Describe & Itemize)	2900									0
73	Total Support Services	2000	12,331,807	1,585,784	1,225,846	1,600,915	700,700	34,355	0	0	17,479,407
74	COMMUNITY SERVICES (ED)	3000	260,610	19,967		291,500					572,077
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)										
77	Payments for Regular Programs	4110									0
78	Payments for Special Education Programs	4120						281,787			281,787
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140									0
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
83	Total Payments to Districts and Other Govt Units (In-State)	4100			0			281,787			281,787
84	Payments for Regular Programs - Tuition	4210									0
85	Payments for Special Education Programs - Tuition	4220						1,577,101			1,577,101
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0
87	Payments for CTE Programs - Tuition	4240									0
88	Payments for Community College Programs - Tuition	4270									0
89	Payments for Other Programs - Tuition	4280									0
90	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
91	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						1,577,101			1,577,101
92	Payments for Regular Programs - Transfers	4310									0
93	Payments for Special Education Programs - Transfers	4320									0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
95	Payments for CTE Programs - Transfers	4340									0
96	Payments for Community College Program - Transfers	4370									0
97	Payments for Other Programs - Transfers	4380									0
98	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
99	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
100	Payments to Other District & Govt Units (Out of State)	4400									0
101	Total Payments to Other District & Govt Units	4000			0			1,858,888			1,858,888
102	DEBT SERVICE (ED)										
103	Debt Service - Interest on Short-Term Debt										
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
109	Total Debt Service - Interest on Short-Term Debt	5100						0			0

	A	B	C	D	E	F	G	H	I	J	K
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
110	Debt Service - Interest on Long-Term Debt	5200									0
111	Total Debt Service	5000						0			0
112	PROVISION FOR CONTINGENCIES (ED)	6000						100,000			100,000
113	Total Direct Disbursements/Expenditures		43,064,400	5,611,788	1,553,957	3,340,528	764,800	2,695,713	0	45,000	57,076,186
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,840,131)
115											
116	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
117	SUPPORT SERVICES (O&M)										
118	Support Services - Pupil										
119	Other Support Services - Pupils (Describe & Itemize)	2190									0
120	Support Services - Business										
121	Direction of Business Support Services	2510									0
122	Facilities Acquisition & Construction Services	2530									0
123	Operation & Maintenance of Plant Services	2540	2,425,910	333,666	1,884,799	1,238,288	2,254,800	50,000			8,187,463
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	2,425,910	333,666	1,884,799	1,238,288	2,254,800	50,000	0	0	8,187,463
127	Other Support Services (Describe & Itemize)	2900			448,353						448,353
128	Total Support Services	2000	2,425,910	333,666	2,333,152	1,238,288	2,254,800	50,000	0	0	8,635,816
129	COMMUNITY SERVICES (O&M)	3000									0
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
131	Payments to Other Govt Units (In-State)										
132	Payments for Special Education Programs	4120									0
133	Payments for CTE Program	4140									0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
135	Total Payments to Other Govt Units (In-State)	4100			0			0			0
136	Payments to Other Govt Units (Out of State) ¹⁴	4400									0
137	Total Payments to Other District and Govt Unit	4000			0			0			0
138	DEBT SERVICE (O&M)										
139	Debt Service - Interest on Short-Term Debt										
140	Tax Anticipation Warrants	5110									0
141	Tax Anticipation Notes	5120									0
142	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
143	State Aid Anticipation Certificates	5140									0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0
146	Debt Service - Interest on Long-Term Debt	5200									0
147	Total Debt Service	5000						0			0
148	PROVISION FOR CONTINGENCIES (O&M)	6000									0
149	Total Direct Disbursements/Expenditures		2,425,910	333,666	2,333,152	1,238,288	2,254,800	50,000	0	0	8,635,816
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(641,301)
151											
152	30 - DEBT SERVICE FUND (DS)										
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
154	DEBT SERVICE (DS)										
155	Debt Service - Interest on Short-Term Debt										
156	Tax Anticipation Warrants	5110									0
157	Tax Anticipation Notes	5120									0
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
159	State Aid Anticipation Certificates	5140									0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
161	Total Debt Service - Interest On Short-Term Debt	5100						0			0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
2											
162	Debt Service - Interest on Long-Term Debt	5200						102,400			102,400
163	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						5,120,000			5,120,000
164	Debt Service Other (Describe & Itemize)	5400			37,965						37,965
165	Total Debt Service	5000			37,965			5,222,400			5,260,365
166	PROVISION FOR CONTINGENCIES (DS)	6000						3,600			3,600
167	Total Direct Disbursements/Expenditures				37,965			5,226,000			5,263,965
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,136,300
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Support Services - Pupils										0
173	Other Support Services - Pupils (Describe & Itemize)	2190									
174	Support Services - Business										2,042,750
175	Pupil Transportation Services	2550	42,200	11,800	1,896,250	92,500					
176	Other Support Services (Describe & Itemize)	2900									0
177	Total Support Services	2000	42,200	11,800	1,896,250	92,500	0	0	0	0	2,042,750
178	COMMUNITY SERVICES (TR)										
179	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
180	Payments to Other Govt Units (In-State)										0
181	Payments for Regular Program	4110									0
182	Payments for Special Education Programs	4120									0
183	Payments for Adult/Continuing Education Programs	4130									0
184	Payments for CTE Programs	4140									0
185	Payments for Community College Programs	4170									0
186	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
187	Total Payments to Other Govt Units (In-State)	4100						0			0
188	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
189	Total Payments to Other Districts & Govt Units	4000						0			0
190	DEBT SERVICE (TR)										
191	Debt Service - Interest on Short-Term Debt										0
192	Tax Anticipation Warrants	5110									0
193	Tax Anticipation Notes	5120									0
194	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
195	State Aid Anticipation Certificates	5140									0
196	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
197	Total Debt Service - Interest On Short-Term Debt	5100						0			0
198	Debt Service - Interest on Long-Term Debt	5200									0
199	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
200	Debt Service - Other (Describe and Itemize)	5400									0
201	Total Debt Service	5000						0			0
202	PROVISION FOR CONTINGENCIES (TR)	6000									0
203	Total Direct Disbursements/Expenditures		42,200	11,800	1,896,250	92,500	0	0	0	0	2,042,750
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										309,504
205	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
206	INSTRUCTION (MR/SS)										
208	Regular Program	1100		302,511							302,511
209	Pre-K Programs	1125									0
210	Special Education Programs (Functions 1200-1220)	1200		520,665							520,665
211	Special Education Programs Pre-K	1225		69,010							69,010
212	Remedial and Supplemental Programs K-12	1250									0
213	Remedial and Supplemental Programs Pre-K	1275									0
214	Adult/Continuing Education Programs	1300									0
215	CTE Programs	1400									0
216	Interscholastic Programs	1500		2,575							2,575
217	Summer School Programs	1600		9,785							9,785
218	Gifted Programs	1650		7,828							7,828
219	Driver's Education Programs	1700									0
220	Bilingual Programs	1800		25,441							25,441
221	Truant Alternative & Optional Programs	1900									0
222	Total Instruction	1000		937,815							937,815

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	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
223	SUPPORT SERVICES (MR/SS)										
224	Support Services - Pupil										17,304
225	Attendance & Social Work Services	2110		17,304							0
226	Guidance Services	2120									30,076
227	Health Services	2130		30,076							8,858
228	Psychological Services	2140		8,858							19,570
229	Speech Pathology & Audiology Services	2150		19,570							22,351
230	Other Support Services - Pupils (Describe & Itemize)	2190		22,351							98,159
231	Total Support Services - Pupil	2100		98,159							
232	Support Services - Instructional Staff										48,977
233	Improvement of Instruction Services	2210		48,977							148,526
234	Educational Media Services	2220		148,526							103
235	Assessment & Testing	2230		103							197,606
236	Total Support Services - Instructional Staff	2200		197,606							
237	Support Services - General Administration										0
238	Board of Education Services	2310									18,849
239	Executive Administration Services	2320		18,849							24,102
240	Special Area Administrative Services	2330		24,102							0
241	Claims Paid from Self Insurance Fund	2361									0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
243	Unemployment Insurance Payments	2363									0
244	Insurance Payments (regular or self-insurance)	2364									0
245	Risk Management and Claims Services Payments	2365									0
246	Judgment and Settlements	2366									0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
248	Reciprocal Insurance Payments	2368									0
249	Legal Service	2369									42,951
250	Total Support Services - General Administration	2300		42,951							
251	Support Services - School Administration										152,852
252	Office of the Principal Services	2410		152,852							0
253	Other Support Services - School Administration (Describe & Itemize)	2490									152,852
254	Total Support Services - School Administration	2400		152,852							
255	Support Services - Business										19,879
256	Direction of Business Support Services	2510		19,879							26,780
257	Fiscal Services	2520		26,780							0
258	Facilities Acquisition & Construction Services	2530									435,278
259	Operation & Maintenance of Plant Service	2540		435,278							8,137
260	Pupil Transportation Services	2550		8,137							97,232
261	Food Services	2560		97,232							0
262	Internal Services	2570									587,306
263	Total Support Services - Business	2500		587,306							

	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
264	Support Services - Central										
265	Direction of Central Support Services	2610									0
266	Planning, Research, Development & Evaluation Services	2620									0
267	Information Services	2630		14,317							14,317
268	Staff Services	2640		45,938							45,938
269	Data Processing Services	2660									0
270	Total Support Services - Central	2600		60,255							60,255
271	Other Support Services (Describe & Itemize)	2900									0
272	Total Support Services	2000		1,139,129							1,139,129
273	COMMUNITY SERVICES (MR/SS)	3000		40,994							40,994
274	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										0
275	Payments for Special Education Programs	4120									0
276	Payments for CTE Programs	4140									0
277	Total Payments to Other Districts & Govt Units	4000		0							0
278	DEBT SERVICE (MR/SS)										0
279	Debt Service - Interest on Short-Term Debt										0
280	Tax Anticipation Warrants	5110									0
281	Tax Anticipation Notes	5120									0
282	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
283	State Aid Anticipation Certificates	5140									0
284	Other (Describe & Itemize)	5150									0
285	Total Debt Service	5000						0			0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
287	Total Direct Disbursements/Expenditures			2,117,938				0			2,117,938
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(64,606)
289											
290	60 - CAPITAL PROJECTS (CP)										
291	SUPPORT SERVICES (CP)										
292	Support Services - Business										0
293	Facilities Acquisition & Construction Services	2530									0
294	Other Support Services (Describe & Itemize)	2900									0
295	Total Support Services	2000	0	0	0	0	0	0	0	0	0
296	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										0
297	Payments to Other Govt Units (In-State)										0
298	Payments to Other Govt Units (In-State)	4100									0
299	Payment for Special Education Programs	4120									0
300	Payment for CTE Programs	4140									0
301	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
302	Total Payments to Other Districts & Govt Units	4000			0			0			0
303	PROVISION FOR CONTINGENCIES (CP)	6000									0
304	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
306											
307	70 WORKING CASH FUND (WC)										
308											
309	80 - TORT FUND (TF)										
310	SUPPORT SERVICES - GENERAL ADMINISTRATION										
311	Claims Paid from Self Insurance Fund	2361									0
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362		210,000							210,000
313	Unemployment Insurance Payments	2363									0
314	Insurance Payments (regular or self-insurance)	2364									0
315	Risk Management and Claims Services Payments	2365									0
316	Judgment and Settlements	2366									0
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
318	Reciprocal Insurance Payments	2368									0
319	Legal Service	2369									0
320	Property Insurance (Building & Grounds)	2371									0
321	Vehicle Insurance (Transportation)	2372									0
322	Total Support Services - General Administration	2000	0	210,000	0	0	0	0	0	0	210,000
323	DEBT SERVICE (TF)										
324	Debt Service - Interest on Short-Term Debt										0
325	Tax Anticipation Warrants	5110									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
326	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
327	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
328	Total Debt Service	5000						0			0
329	PROVISION FOR CONTINGENCIES (TF)	6000									0
330	Total Direct Disbursements/Expenditures		0	210,000	0	0	0	0	0		210,000
331	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										6,352
332											
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
334	SUPPORT SERVICES (FP&S)										
335	Support Services - Business										
336	Facilities Acquisition & Construction Services	2530			10,000		328,850				338,850
337	Operation & Maintenance of Plant Service	2540									0
338	Total Support Services - Business	2500	0	0	10,000	0	328,850	0	0		338,850
339	Other Support Services (Describe & Itemize)	2900									0
340	Total Support Services	2000	0	0	10,000	0	328,850	0	0		338,850
341	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
343	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
344	DEBT SERVICE (FP&S)										
345	Debt Service - Interest on Short-Term Debt										
346	Tax Anticipation Warrants	5110									0
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
348	Total Debt Service - Interest on Short-Term Debt	5100						0			0
349	Debt Service - Interest on Long-Term Debt	5200									0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁶ (Lease/Purchase Principal Retired)										0
350											
351	Total Debt Service	5000						0			0
352	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
353	Total Direct Disbursements/Expenditures		0	0	10,000	0	328,850	0	0		338,850
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										{ 139,467 }

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

1. Revenue in function code 3999 represents the State Library Grant of \$3,500
2. Expense function 2900 in Fund 20 represents the property/liability insurance costs not charged to Tort Fund
3. Expenditure fund 30 code 5400 represents the interest and principal payments on capital leases
4. Revenue code 1999 in fund 10 represents crossing guard reimbursement from the Village and a local Italian language grant
- 5.

	A	B	C	D	E	F
1						
2	Arlington Heights School District 25		05-016025002			
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	54,493,055	7,994,515	2,352,254	34,749	64,874,573
6	Direct Expenditures	57,076,186	8,635,816	2,042,750		67,754,752
7	Difference	(2,583,131)	(641,301)	309,504	34,749	(2,880,179)
8	Estimated Fund Balance - June 30, 2014	42,927,030	7,170,077	1,877,536	7,724,318	59,698,961
9	<p style="text-align: center;">Unbalanced budget, however, a deficit reduction plan is not required at this time.</p>					
10						
11						
12						
13						
14	<p><i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2013-14 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</i></p>					
15	<p><i>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.</i></p> <p><i>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2012-2013 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</i></p> <p><i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i></p>					

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	C	D	E	F	G
1			DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3	Arlington Heights School District 25 05-016025002		FY2013-14				
4	District Number						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		45,465,500	7,811,378	1,568,032	7,724,318	62,569,228
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	48,380,226	7,994,515	1,113,445	34,749	57,522,935
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	4,000	0	0		4,000
11	STATE SOURCES	3000	4,475,802	0	1,222,309	0	5,698,111
12	FEDERAL SOURCES	4000	1,633,027	0	16,500	0	1,649,527
13	Total Receipts/Revenues		54,493,055	7,994,515	2,352,254	34,749	64,874,573
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	37,065,814				37,065,814
16	SUPPORT SERVICES	2000	17,479,407	8,635,816	2,042,750		28,157,973
17	COMMUNITY SERVICES	3000	572,077	0	0		572,077
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,858,888	0	0		1,858,888
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	100,000	0	0		100,000
21	Total Disbursements/Expenditures		57,076,186	8,635,816	2,042,750		67,754,752
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(2,583,131)	(641,301)	309,504	34,749	(2,880,179)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		44,661	0	0	0	44,661
25	OTHER USES OF FUNDS (8000)		0	0	0	34,749	34,749
26	TOTAL OTHER SOURCES/USES OF FUNDS		44,661	0	0	(34,749)	9,912
27	ESTIMATED ENDING FUND BALANCE		42,927,030	7,170,077	1,877,536	7,724,318	59,698,961

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1			ESTIMATED BUDGET FY2014-15				
2							
3	Arlington Heights School District 25 05-016025002						
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		42,927,030	7,170,077	1,877,536	7,724,318	59,698,961
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						0
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		42,927,030	7,170,077	1,877,536	7,724,318	59,698,961

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1			ESTIMATED BUDGET FY2015-16				
2							
3	Arlington Heights School District 25 05-016025002						
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		42,927,030	7,170,077	1,877,536	7,724,318	59,698,961
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		42,927,030	7,170,077	1,877,536	7,724,318	59,698,961

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1			ESTIMATED BUDGET FY2016-17				
2							
3	Arlington Heights School District 25 05-016025002						
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		42,927,030	7,170,077	1,877,536	7,724,318	59,698,961
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		42,927,030	7,170,077	1,877,536	7,724,318	59,698,961

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1			SUMMARY			
2			BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
3	Arlington Heights School District 25 05-016025002		ESTIMATED BUDGET			
4	<i>District Number</i>		<i>Date of Adoption:</i>			
5			<i>(Enter as MM/DD/YY)</i>			
6			FY2013-14	FY2014-15	FY2015-16	FY2016-17
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		62,569,228	59,698,961	59,698,961	59,698,961
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	57,522,935	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	4,000	0	0	0
11	STATE SOURCES	3000	5,698,111	0	0	0
12	FEDERAL SOURCES	4000	1,649,527	0	0	0
13	Total Receipts/Revenues		64,874,573	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	37,065,814	0	0	0
16	SUPPORT SERVICES	2000	28,157,973	0	0	0
17	COMMUNITY SERVICES	3000	572,077	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,858,888	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	100,000	0	0	0
21	Total Disbursements/Expenditures		67,754,752	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(2,880,179)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		44,661	0	0	0
25	OTHER USES OF FUNDS (8000)		34,749	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		9,912	0	0	0
27	ESTIMATED ENDING FUND BALANCE		59,698,961	59,698,961	59,698,961	59,698,961

**Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2014 through Fiscal Year 2017**

Arlington Heights School District 25 05-016025002

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

www.isbe.net/sfms/budget/2014/budget.htm

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

0

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 FY2014 budgeted expenditures over FY2013 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: **Arlington Heights School District 25**
RCDT Number: **05-016025002**

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2013			Budgeted Expenditures, Fiscal Year 2014		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	399,856		399,856	395,814		395,814
2. Special Area Administration Services	2330	435,039		435,039	457,068		457,068
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	290,180		290,180	290,180	0	290,180
5. Internal Services	2570	84,013		84,013	92,000		92,000
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		1,209,088	0	1,209,088	1,235,062	0	1,235,062
9. Estimated Percent Increase (Decrease) for FY2014 (Budgeted) over FY2013 (Actual)							2%

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

Arlington Heights School District 25 05-016025002

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

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5 The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS

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 2013 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, 2012, (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, 2013, (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).	(Page
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