

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

**Accounting Basis:**

☒ Cash  
☐ Accrual

**SCHOOL DISTRICT BUDGET FORM \***  
**July 1, 2008 - June 30, 2009**

**Balanced budget, no deficit reduction  
plan is required.**

☒ Amended Budget

**District Name:** Community High School District 94  
**District RCDT No:** 19-022-0940-16

Budget of Community High School District 94 School District No. 94, County of DuPage,  
State of Illinois, for the Fiscal Year beginning July 1, 2008 and ending June 30, 2009.

WHEREAS the Board of Education of Community High School District 94 School District No. 94,  
County of DuPage, 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 17th day of March, 20 09,  
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, 2008 and ending June 30, 2009.

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 17th  
day of March, 20 09 by a roll call vote of Yeas, and 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/2009/budget.htm](http://www.isbe.net/sfms/budget/2009/budget.htm). The electronic version does not require member signatures.

	A	B	C	D	E	F	G	H	I	J	K
1	Community High School District 94 19-022-0940-16 [See page 31 for references]										
2											
3											
4											
5	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
6	ESTIMATED BEGINNING FUND BALANCE July 1, 2008 <sup>1</sup>		10,274,903	1,147,521	3,466,638	253,974	366,258	7,119,622	2,036,455	91,457	
7	RECEIPTS/REVENUES										
8	LOCAL SOURCES	1000	18,277,880	2,562,391	3,113,089	595,573	665,815	375,000	50,000	204,043	0
9	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA	2000	300,000	0		0	0				
10	STATE SOURCES	3000	2,352,208	0	0	442,000	30,000	0	0	15,000	0
11	FEDERAL SOURCES	4000	1,040,055	0	0	0	0	0	0	0	0
12	Total Direct Receipts/Revenues		21,970,143	2,562,391	3,113,089	1,037,573	695,815	375,000	50,000	219,043	0
13	Receipts/Revenues for "On Behalf of" Payments <sup>2</sup>	3998	1,439,000								
14	Total Receipts/Revenues		23,409,143	2,562,391	3,113,089	1,037,573	695,815	375,000	50,000	219,043	0
15	DISBURSEMENTS/EXPENDITURES										
16	INSTRUCTION	1000	14,916,840				303,196				
17	SUPPORT SERVICES	2000	5,432,782	2,542,289		1,073,240	391,181	930,930		214,681	0
18	COMMUNITY SERVICES	3000	19,223	0		0	0				
19	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,601,256	0	1,250	0	0	0			0
20	DEBT SERVICES	5000	0	0	3,009,536	0	0			0	0
21	PROVISION FOR CONTINGENCIES	6000	0	0	0	10,000	0	0		0	0
22	Total Direct Disbursements/Expenditures		21,970,101	2,542,289	3,010,786	1,083,240	694,377	930,930		214,681	0
23	Disbursements/Expenditures for "On Behalf of" Payments <sup>2</sup>	4180	1,439,000	0	0	0	0	0		0	0
24	Total Disbursements/Expenditures		23,409,101	2,542,289	3,010,786	1,083,240	694,377	930,930		214,681	0
25	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		42	20,102	102,303	(45,667)	1,438	(555,930)	50,000	4,362	0
26	OTHER FINANCING SOURCES/USES										
27	OTHER FINANCING SOURCES (7000)										
28	PERMANENT TRANSFER FROM VARIOUS FUNDS										
29	Abolishment or Abatement of the Working Cash Fund	7110									
30	Transfer of Working Cash Fund Interest	7120				50,000					
31	Transfer Among Funds	7130									
32	Transfer of Interest	7140									
33	Transfer from Capital Projects Fund to O&M Fund	7150									
34	Transfer of Excess Fire Prev. & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	7160									
35	Transfer of Excess Accumulated Fire Prev. & Safety Tax and Int. <sup>3</sup> Proceeds to Debt Service Fund	7170									
36	SALE OF BONDS (7200)										
37	Principal on Bonds Sold <sup>4</sup>	7210									
38	Premium on Bonds Sold	7220									
39	Accrued Interest on Bonds Sold	7230									
40	Sale or Compensation for Fixed Assets <sup>5</sup>	7300									
41	Transfer to Debt Service to Pay Principal on Capital Leases	7400									

	A	B	C	D	E	F	G	H	I	J	K
4			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
5	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
42	Transfer to Debt Service to Pay Interest on Capital Leases	7500									
43	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600									
44	Transfer to Debt Service to Pay Interest on Revenue Bonds	7700									
45	Transfer to Capital Projects Fund	7800									
46	ISBE Loan Proceeds	7900									
47	Other Sources Not Classified Elsewhere	7990						19,400			
48	<b>Total Other Financing Sources</b>		0	0	0	50,000	0	19,400	0	0	0
49	<b>OTHER FINANCING USES (8000)</b>										
50	<b>PERMANENT TRANSFER TO VARIOUS FUNDS</b>										
51	<b>TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
52	Abolishment or Abatement of the Working Cash Fund	8110							0		
53	Transfer of Working Cash Fund Interest	8120							50,000		
54	Transfer Among Funds	8130									
55	Transfer of Interest <sup>6</sup>	8140									
56	Transfer from Capital Projects Fund to O&M Fund	8150						0			
57	Transfer of Excess Fire Prev. & Safety Tax & Interest Proceeds to O&M Fund	8160									0
58	Transfer of Excess Accumulated Fire Prev. & Safety Tax and Int. Proceeds to Debt Service Fund	8170									0
59	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400									
60	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500									
61	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600									
62	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700									
63	Transfer to Capital Projects Fund	8800		19,400							
64	Transfer to Debt Service Fund for Princ. & Int. on ISBE Loans	8910									
65	Other Uses Not Classified Elsewhere	8990									
66	<b>Total Other Financing Uses</b>		0	19,400	0	0	0	0	50,000	0	0
67	<b>Total Other Financing Sources/Uses</b>		0	(19,400)	0	50,000	0	19,400	(50,000)	0	0
68	<b>ESTIMATED ENDING FUND BALANCE June 30, 2009</b>		10,274,945	1,148,223	3,568,941	258,307	367,696	6,583,092	2,036,455	95,819	0

## SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2008 <sup>7</sup>		10,274,903	1,147,521	3,466,638	253,974	366,258	7,119,622	2,036,455	91,457	
4	Total Direct Receipts & Other Financing Sources <sup>8</sup>		21,970,143	2,562,391	3,113,089	1,087,573	695,815	394,400	50,000	219,043	
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										
11	Total Direct Receipts, Other Financing Sources, & Other Receipts		21,970,143	2,562,391	3,113,089	1,087,573	695,815	394,400	50,000	219,043	
12	Total Amount Available		32,245,046	3,709,912	6,579,727	1,341,547	1,062,073	7,514,022	2,086,455	310,500	
13	Total Direct Disbursements & Other Financing Uses <sup>9</sup>		21,970,101	2,561,689	3,010,786	1,083,240	694,377	930,930	50,000	214,681	
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements										
20	Total Direct Disbursements, Other Financing Uses, & Other Disbursements		21,970,101	2,561,689	3,010,786	1,083,240	694,377	930,930	50,000	214,681	
21	ENDING CASH BALANCE ON HAND June 30, 2009 <sup>7</sup>		10,274,945	1,148,223	3,568,941	258,307	367,696	6,583,092	2,036,455	95,819	

	A	B	C	D	E	F	G	H	I	J	K
1			(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	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Levies <sup>11</sup>	-	15,077,697	2,413,891	3,000,370	582,023	247,033			201,043	
6	Leasing Levy <sup>12</sup>	1130									
7	Special Education Levy	1140	196,960								
8	Social Security/Medicare Levies	1150					357,782				
9	Area Vocational Construction Levy	1160									
10	Summer School Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied by LEA</b>		15,274,657	2,413,891	3,000,370	582,023	604,815			201,043	
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210	1,900	500		50					
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	975,000				51,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		976,900	500		50	51,000				
19	<b>TUITION <sup>14</sup></b>										
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other LEAs (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer Sch. - Tuition from Pupils or Parents (In State)	1321	94,000								
25	Summer Sch. - Tuition from Other LEAs (In State)	1322									
26	Summer Sch. - Tuition from Other Sources (In State)	1323	6,000								
27	Summer Sch. - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other LEAs (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed. - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed. - Tuition from Other LEAs (In State)	1342									
34	Special Ed. - Tuition from Other Sources (In State)	1343									
35	Special Ed. - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other LEAs (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		100,000								
41	<b>TRANSPORTATION FEES</b>										
42	Reg. Transp. Fees from Pupils or Parents (In State)	1411				1,500					
43	Reg. Transp. Fees from Other LEAs (In State)	1412									
44	Reg. Transp. Fees from Private Sources (In State)	1413									
45	Reg. Transp. Fees from Co-curricular Activities (In State)	1415									
46	Reg. Transp. Fees from Other Sources (Out of State)	1416									
47	Summer Sch. - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch.- Transp. Fees from Other LEAs (In State)	1422									
49	Summer Sch. - Transp. Fees from Other Sources (In State)	1423									

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1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
50	Summer Sch. - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp. Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp. Fees from Other LEAs (In State)	1432									
53	CTE - Transp. Fees from Other Sources (In State)	1433									
54	CTE - Transp. Fees from Other Sources (Out of State)	1434									
55	Special Ed. - Transp. Fees from Pupils or Parents (In State)	1441									
56	Special Ed. - Transp. Fees from Other LEAs (In State)	1442									
57	Special Ed. - Transp. Fees from Other Sources (In State)	1443									
58	Special Ed. - Transp. Fees from Other Sources (Out of State)	1444									
59	Adult - Transp. Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp. Fees from Other LEAs (In State)	1452									
61	Adult - Transp. Fees from Other Sources (In State)	1453									
62	Adult - Transp. Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					1,500					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	360,000	45,000	112,719	12,000	10,000	375,000	50,000	3,000	
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		360,000	45,000	112,719	12,000	10,000	375,000	50,000	3,000	
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	686,000								
72	Sales to Pupils - Other (Describe & Itemize)	1614	14,000								
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	<b>Total Food Service</b>		700,000								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	37,000								
78	Admissions - Other	1719	7,500								
79	Fees	1720	180,650								
80	Book Store Sales	1730	25,048								
81	Other District/School Activity Revenue (Athletic and Activity Participation)	1790	65,000								
82	<b>Total District/School Activity Income</b>		315,198								
83	<b>TEXTBOOK Income</b>										
84	Rentals - Regular Textbook	1811	383,775								
85	Rentals - Summer School Textbook	1812									
86	Rentals - Adult/Continuing Education Textbook	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbook	1821									
89	Sales - Summer School Textbook	1822									
90	Sales - Adult/Continuing Education Textbook	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	<b>Total Textbooks</b>		383,775								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910		63,000							
96	Contributions and Donations from Private Sources	1920		40,000							

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other LEAs	1940									
99	Refund Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980	42,000								
103	Payment from Other LEAs	1991									
104	Sale of Vocational Projects	1992									
105	Other Local Fees	1993									
106	Other Local Revenues (Describe & Itemize)	1999	125,350								
107	<b>Total Other Revenue from Local Sources</b>		167,350	103,000							
108	<b>Total Receipts/Revenues from Local Sources</b>	1000	18,277,880	2,562,391	3,113,089	595,573	665,815	375,000	50,000	204,043	
109	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA</b>										
110	Flow-Through Revenue from State Sources	2100	300,000								
111	Flow-Through Revenue from Federal Sources	2200									
112	Other Flow-Through (Describe & Itemize)	2300									
113	<b>Total Flow-Through Receipts/Revenues From One LEA to Another LEA</b>	2000	300,000								
114	<b>RECEIPTS/REVENUES FROM STATE SOURCES</b>										
115	<b>UNRESTRICTED GRANTS-IN-AID</b>										
116	General State Aid - Sec. 18-8.05	3001	1,170,000				30,000			15,000	
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	<b>Total Unrestricted Grants-In-Aid</b>		1,170,000				30,000			15,000	
121	<b>RESTRICTED GRANTS-IN-AID</b>										
122	<b>SPECIAL EDUCATION</b>										
123	Special Education - Private Facility Tuition	3100	113,000								
124	Special Education - Extraordinary	3105	300,000								
125	Special Education - Personnel	3110	315,000								
126	Special Education - Orphanage - Individual	3120									
127	Special Education - Orphanage - Summer	3130									
128	Special Education - Summer School	3145	900								
129	Special Education - Other (Describe & Itemize)	3199									
130	<b>Total Special Education</b>		728,900								
131	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
132	CTE - Technical Education - Tech. Prep.	3200									
133	CTE - Secondary Program Improvement	3220	41,636								
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	<b>Total Career and Technical Education</b>		41,636								
140	<b>BILINGUAL EDUCATION</b>										
141	Bilingual Ed. - Downstate - TPI and TBE	3305									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
142	Bilingual Ed. - Transitional	3310	134,522								
143	<b>Total Bilingual Education</b>		134,522								
144	State Free Lunch & Breakfast	3360	1,000								
145	School Breakfast Initiative	3365									
146	Driver Education	3370	63,000								
147	Adult Ed. - from ICCB	3410	139,000								
148	Adult Ed. - Other (Describe & Itemize)	3499									
149	<b>TRANSPORTATION</b>										
150	Transportation - Regular/Vocational	3500				80,000					
151	Transportation - Special Education	3510				362,000					
152	Transportation - Other (Describe & Itemize)	3599									
153	<b>Total Transportation</b>					442,000					
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	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775	72,600								
165	Technology - Learning Technology Centers	3780									
166	State Charter Schools	3815	1,550								
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Construction	3920									
169	School Infrastructure - Maintenance	3925									
170	Other Restricted Revenue from State Sources (Describe)	3999									
171	<b>Total Restricted Grants-In-Aid</b>		1,182,208			442,000					
172	<b>Total Receipts/Revenues from State Sources</b>	3000	2,352,208			442,000	30,000			15,000	
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
177	<b>Total Unrestricted Grants-In-Aid Received Directly from Fed. Govt.</b>										
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>										



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1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE</b>										
185	<b>TITLE V</b>										
186	Title V-Innovation and Flexibility Formula	4100									
187	Title V-LEA Projects	4105									
188	Title V-Rural and Low Income Schools	4107									
189	Title V-Other (Describe & Itemize)	4199									
190	<b>Total Title V</b>										
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up	4200									
193	National School Lunch Program	4210									
194	Special Milk Program	4215	4,000								
195	School Breakfast Program	4220									
196	Summer Food Service Admin./Program	4225									
197	Child Care Commodity/SFS 13-Adult Day Care	4226									
198	Food Service - Other (Describe & Itemize)	4299									
199	<b>Total Food Service</b>		4,000								
200	<b>TITLE I</b>										
201	Title I - Low Income	4300	197,691								
202	Title I - Low Income - Neglected, Private	4305									
203	Title I - Comprehensive School Reform	4332									
204	Title I - Reading First	4334									
205	Title I - Even Start	4335									
206	Title I - Reading First SEA Funds	4337									
207	Title I - Migrant Education	4340									
208	Title I - Other (Describe & Itemize)	4399									
209	<b>Total Title I</b>		197,691								
210	<b>TITLE IV</b>										
211	Title IV - Safe & Drug Free Schools - Formula	4400	6,175								
212	Title IV - 21st Century	4421									
213	Title IV - Other (Describe & Itemize)	4499									
214	<b>Total Title IV</b>		6,175								
215	<b>FEDERAL - SPECIAL EDUCATION</b>										
216	Fed - Spec Ed. - Preschool Flow - Through	4600									
217	Fed - Spec Ed. - Preschool Discretionary	4605									
218	Fed - Spec Ed. - IDEA - Flow Through/Low Incidence	4620	331,682								
219	Fed - Spec Ed. - IDEA - Room & Board	4625	34,000								
220	Fed - Spec Ed. - IDEA - Discretionary	4630									
221	Fed - Spec Ed. - IDEA - Other (Describe & Itemize)	4699									
222	<b>Total Federal Special Education</b>		365,682								
223	<b>CTE - PERKINS</b>										
224	CTE - Perkins-Title IIIIE Tech. Prep.	4770	30,042								
225	CTE - Other (Describe & Itemize)	4799									
226	<b>Total CTE - Perkins</b>		30,042								
227	Federal - Adult Education	4810	111,000								
228	Advanced Placement Fee/International Baccalaureate	4904									
229	Emergency Immigrant Assistance	4905									
230	Title III-English Language Acquisition	4909	18,500								

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
231	Learn & Serve America	4910									
232	McKinney Education for Homeless Children	4920									
233	Title II - Eisenhower - Professional Development Formula	4930									
234	Title II-Teacher Quality	4932	53,015								
235	Federal Charter Schools	4960									
236	Technology-Enhancing Education	4971	1,875								
237	Medicaid Matching Funds - Administrative Outreach	4991	237,000								
238	Medicaid Matching Funds - Fee-For-Service Program	4992	15,075								
239	Other Restricted Revenue From Federal Sources (Describe & Itemize)	4999									
240	<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		1,040,055								
241	<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	1,040,055								
242	<b>Transfer from O&amp;M (Repayment)</b>	<b>7100</b>						19,400			
243	<b>Interest Transfer</b>	<b>7120</b>				50,000					
244	<b>Revenue Transfer from O&amp;M</b>	<b>7830</b>									
245	<b>TOTAL DIRECT RECEIPTS/REVENUES</b>		21,970,143	2,562,391	3,113,089	1,087,573	695,815	394,400	50,000	219,043	

	A	B	C	D	E	F	G	H	I	J	K	
1	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2			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	6,467,059	1,587,294	339,915	256,926	800	17,400			8,669,394	
6	Pre-K Programs	1125										
7	Special Education Programs (Functions 1200 - 1220)	1200	1,953,664	576,286	608,977	14,485	700	950			3,155,062	
8	Special Education Programs Pre-K	1225										
9	Remedial and Supplemental Programs K - 12	1250										
10	Remedial and Supplemental Programs Pre - K	1275										
11	Adult/Continuing Education Programs	1300	100,300	9,850		50,066					160,216	
12	CTE Programs	1400	786,286	171,702	7,200	60,490	31,896	100			1,057,674	
13	Interscholastic Programs	1500	804,751	50,231	151,350	59,170		23,250			1,088,752	
14	Summer School Programs	1600	94,923		3,400	6,500					104,823	
15	Gifted Programs	1650										
16	Driver's Education Programs	1700										
17	Bilingual Programs	1800	563,142	111,467	1,000	5,310					680,919	
18	Truant Alternative & Optional Programs	1900										
19	Pre - K Programs - Private Tuition	1910										
20	Regular K - 12 Programs Private Tuition	1911										
21	Special Education Programs K - 12 Private Tuition	1912										
22	Special Education Programs Pre - K Tuition	1913										
23	Remedial/Supplemental Programs K - 12 Private Tuition	1914										
24	Remedial/Supplemental Programs Pre - K Private Tuition	1915										
25	Adult/Continuing Education Programs Private Tuition	1916										
26	CTE Programs Private Tuition	1917										
27	Interscholastic Programs Private Tuition	1918										
28	Summer School Programs Private Tuition	1919										
29	Gifted Programs Private Tuition	1920										
30	Bilingual Programs Private Tuition	1921										
31	Truants Alternative/Opt. Ed. Programs Private Tuition	1922										
32	Total Instruction <sup>14</sup>	1000	10,770,125	2,506,830	1,111,842	452,947	33,396	41,700			14,916,840	
33	SUPPORT SERVICES (ED)											
34	Support Services - Pupil											
35	Attendance & Social Work Services	2110	236,375	67,993	70,000	84					374,452	
36	Guidance Services	2120	569,680	148,832	935	16,400					735,847	
37	Health Services	2130	98,268	50,283	12,500	6,350					167,401	
38	Psychological Services	2140	52,752	24,177	11,175	525					88,629	
39	Speech Pathology & Audiology Services	2150										
40	Other Support Services - Pupils (Describe & Itemize)	2190										
41	Total Support Services - Pupil	2100	957,075	291,285	94,610	23,359					1,366,329	
42	Support Services - Instructional Staff											
43	Improvement of Instruction Services	2210	64,796	6,737	43,705	14,225		375			129,838	
44	Educational Media Services	2220	463,958	93,318	49,400	62,285		90			669,051	
45	Assessment & Testing	2230	22,200	500	2,000	8,400					33,100	
46	Total Support Services - Instructional Staff	2200	550,954	100,555	95,105	84,910		465			831,989	

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
47	<b>Support Services - General Administration</b>										
48	Board of Education Services	2310	25,176	1,600	151,900	4,800		14,600			198,076
49	Executive Administration Services	2320	244,402	37,650	23,000	4,800		3,200			313,052
50	Special Area Administration Services	2330	188,473	42,100	9,350	1,820		450			242,193
51	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>458,051</b>	<b>81,350</b>	<b>184,250</b>	<b>11,420</b>		<b>18,250</b>			<b>753,321</b>
52	<b>Support Services - School Administration</b>										
53	Office of the Principal Services	2410	805,777	208,058	41,500	25,972		500			1,081,807
54	Other Support Services - School Administration (Describe & Itemize)	2490									
55	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>805,777</b>	<b>208,058</b>	<b>41,500</b>	<b>25,972</b>		<b>500</b>			<b>1,081,807</b>
56	<b>Support Services - Business</b>										
57	Direction of Business Support Services	2510	112,670	17,135	2,200	900		1,350			134,255
58	Fiscal Services	2520	170,000	65,954	800	750		200			237,704
59	Operation & Maintenance of Plant Services	2540	11,300	1,880	11,824			9,632			34,636
60	Pupil Transportation Services	2550			37,695		18,275				55,970
61	Food Services	2560			678,000	2,000					680,000
62	Internal Services	2570									
63	<b>Total Support Services - Business</b>	<b>2500</b>	<b>293,970</b>	<b>84,969</b>	<b>730,519</b>	<b>3,650</b>	<b>18,275</b>	<b>11,182</b>			<b>1,142,565</b>
64	<b>Support Services - Central</b>										
65	Direction of Central Support Services	2610									
66	Planning, Research, Development & Evaluation Services	2620									
67	Information Services	2630	3,200	300	8,000						11,500
68	Staff Services	2640									
69	Data Processing Services	2660	167,706	25,445	25,300	24,870		1,730			245,051
70	<b>Total Support Services - Central</b>	<b>2600</b>	<b>170,906</b>	<b>25,745</b>	<b>33,300</b>	<b>24,870</b>		<b>1,730</b>			<b>256,551</b>
71	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>				220					220
72	<b>Total Support Services</b>	<b>2000</b>	<b>3,236,733</b>	<b>791,962</b>	<b>1,179,284</b>	<b>174,401</b>	<b>18,275</b>	<b>32,127</b>			<b>5,432,782</b>
73	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>5,758</b>	<b>965</b>	<b>9,400</b>	<b>3,100</b>					<b>19,223</b>
74	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS (ED)</b>										
75	<b>Payments to Other Govt. Units (In-State)</b>										
76	Payments for Regular Programs	4110						300,000			300,000
77	Payments for Special Education Programs	4120									
78	Payments for Adult/Continuing Education Programs	4130									
79	Payments for CTE Programs	4140									
80	Payments for Community College Programs	4170									
81	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									
82	<b>Total Payments to Districts and Other Govt. Units (In-State)</b>	<b>4100</b>						<b>300,000</b>			<b>300,000</b>
83	Payments for Regular Programs - Tuition	4210						378,870			378,870
84	Payments for Special Education Programs - Tuition	4220						922,386			922,386
85	Payments for Adult/Continuing Education Programs - Tuition	4230									
86	Payments for CTE Programs - Tuition	4240									
87	Payments for Community College Programs - Tuition	4270									
88	Payments for Other Programs - Tuition	4280									
89	Other Payments to In-State Govt. Units	4290									
90	<b>Total Payments to Other Dist. &amp; Govt. Units - Tuition (In State)</b>	<b>4200</b>						<b>1,301,256</b>			<b>1,301,256</b>

	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		
91	Payments for Regular Programs - Transfers	4310											
92	Payments for Special Education Programs - Transfers	4320											
93	Payments for Adult/Continuing Ed Programs - Transfers	4330											
94	Payments for CTE Programs - Transfers	4340											
95	Payments for Community College Program - Transfers	4370											
96	Payments for Other Programs - Transfers	4380											
97	Other Payments to In-State Govt. Units - Transfers	4390											
98	Total Payments to Other District & Govt. Units - Transfers (In State)	4300											
99	Payments to Other District & Govt. Units (Out of State)	4400											
100	Total Payments to Other District & Govt. Units	4000										1,601,256	
101	DEBT SERVICES (ED)												
102	Debt Services - Interest on Short-Term Debt												
103	Tax Anticipation Warrants	5110											
104	Tax Anticipation Notes	5120											
105	Corporate Personal Property Repl. Tax Ant. Notes	5130											
106	State Aid Anticipation Certificates	5140											
107	Other Interest on Short-Term Debt	5150											
108	Total Debt Services	5000											
109	PROVISION FOR CONTINGENCIES (ED)											6000	
110	Total Direct Disbursements/Expenditures		14,012,616	3,299,757	2,300,526	630,448	51,671	1,675,083			21,970,101		
111	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										42		

	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	
112	20 - OPERATIONS AND MAINTENANCE FUND (O&M)											
113	SUPPORT SERVICES (O&M)											
114	Support Services - Pupil											
115	Other Support Services - Pupils (Describe & Itemize)	2190										
116	Support Services - Business											
117	Direction of Business Support Services	2510										
118	Facilities Acquisition & Construction Services	2530										
119	Operation & Maintenance of Plant Services	2540	965,032	252,107	234,550	1,072,200	18,400				2,542,289	
120	Pupil Transportation Services	2550										
121	Food Services	2560										
122	Total Support Services - Business	2500	965,032	252,107	234,550	1,072,200	18,400				2,542,289	
123	Other Support Services (Describe & Itemize)	2900										
124	Total Support Services	2000	965,032	252,107	234,550	1,072,200	18,400				2,542,289	
125	COMMUNITY SERVICES (O&M)	3000										
126	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (O&M)											
127	Payments to Other Govt. Units (In-State)											
128	Payments for Special Education Programs	4120										
129	Payments for CTE Program	4140										
130	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
131	Total Payments to Other Govt. Units (In-State)	4100										
132	Payments to Other Govt. Units (Out of State)	4400										
133	Total Payments to Other District and Govt. Unit	4000										
134	DEBT SERVICES (O&M)											
135	Debt Services - Interest on Short-Term Debt											
136	Tax Anticipation Warrants	5110										
137	Tax Anticipation Notes	5120										
138	Corporate Personal Prop. Replacement Tax Anticip. Notes	5130										
139	State Aid Anticipation Certificates	5140										
140	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
141	Total Debt Services	5000										
142	PROVISION FOR CONTINGENCIES (O&M)	6000										
143	Total Direct Disbursements/Expenditures		965,032	252,107	234,550	1,072,200	18,400				2,542,289	
144	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										20,102	
145	30 - DEBT SERVICE FUND (DS)											
146	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (DS)	4000									1,250	1,250
147	DEBT SERVICES (DS)											
148	Debt Services - Interest on Short-Term Debt											
149	Tax Anticipation Warrants	5110										
150	Tax Anticipation Notes	5120										

	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
151	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									
152	State Aid Anticipation Certificates	5140									
153	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
154	<b>Total Debt Service - Interest</b>	<b>5100</b>									
155	<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>						1,034,536			1,034,536
156	<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)</b>	<b>5300</b>						1,975,000			1,975,000
157	<b>Debt Services Other - Short-Term Debt Principal (Describe &amp; Itemize)</b>	<b>5400</b>									
158	<b>Total Debt Services</b>	<b>5000</b>						3,009,536			3,009,536
159	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									
160	<b>Total Direct Disbursements/Expenditures</b>							3,010,786			3,010,786
161	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										102,303
162	<b>40 - TRANSPORTATION FUND (TR)</b>										
163	<b>SUPPORT SERVICES (TR)</b>										
164	Other Support Services - Pupils (Describe & Itemize)	2190									
165	Pupil Transportation Services	2550			1,073,240						1,073,240
166	Other Support Services (Describe & Itemize)	2900									
167	<b>Total Support Services</b>	<b>2000</b>			1,073,240						1,073,240
168	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									
169	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS (TR)</b>										
170	<b>Payments to Other Govt. Units (In-State)</b>										
171	Payments for Regular Program	4110									
172	Payments for Special Education Programs	4120									
173	Payments for Adult/Continuing Education Programs	4130									
174	Payments for CTE Programs	4140									
175	Payments for Community College Programs	4170									
176	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									
177	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>									
178	<b>Payments to Other Govt. Units (Out-of-State) (Describe &amp; Itemize)</b>	<b>4400</b>									
179	<b>Total Payments to Other Districts &amp; Govt. Units</b>	<b>4000</b>									
180	<b>DEBT SERVICES (TR)</b>										
181	<b>Debt Service - Interest on Short-Term Debt</b>										
182	Tax Anticipation Warrants	5110									
183	Tax Anticipation Notes	5120									
184	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									
185	State Aid Anticipation Certificates	5140									
186	Other Interest on Short-Term Debt (Describe and Itemize)	5150									
187	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>									

	A	B	C	D	E	F	G	H	I	J	K
1	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
2											
188	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									
189	Total Debt Service	5000									
190	PROVISION FOR CONTINGENCIES (TR)	6000						10,000			10,000
191	Total Direct Disbursements/Expenditures				1,073,240			10,000			1,083,240
192	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										4,333
193	50 - MUNICIPAL RETIREMENT/SOC. SEC. FUND (MR/SS)										
194	INSTRUCTION (MR/SS)										
195	Regular Program	1100		132,006							132,006
196	Pre-K Programs	1125									
197	Special Education Programs (Functions 1200-1220)	1200		99,031							99,031
198	Special Education Programs Pre-K	1225									
199	Remedial and Supplemental Programs K - 12	1250									
200	Remedial and Supplemental Programs Pre-K	1275									
201	Adult/Continuing Education Programs	1300									
202	CTE Programs	1400		11,388							11,388
203	Interscholastic Programs	1500		30,002							30,002
204	Summer School Programs	1600		7,600							7,600
205	Gifted Programs	1650									
206	Driver's Education Programs	1700									
207	Bilingual Programs	1800		23,169							23,169
208	Truant Alternative & Optional Programs	1900									
209	Total Instruction	1000		303,196							303,196
210	SUPPORT SERVICES (MR/SS)										
211	Support Services - Pupil										
212	Attendance & Social Work Services	2110		2,931							2,931
213	Guidance Services	2120		12,503							12,503
214	Health Services	2130		11,387							11,387
215	Psychological Services	2140		6,346							6,346
216	Speech Pathology & Audiology Services	2150									
217	Other Support Services - Pupils (Describe & Itemize)	2190									
218	Total Support Services - Pupil	2100		33,167							33,167
219	Support Services - Instructional Staff										
220	Improvement of Instruction Services	2210		43							43
221	Educational Media Services	2220		60,363							60,363
222	Assessment & Testing	2230		246							246
223	Total Support Services - Instructional Staff	2200		60,652							60,652
224	Support Services - General Administration										
225	Board of Education Services	2310		306							306
226	Executive Administration Services	2320		12,912							12,912
227	Special Area Administrative Services	2330		13,860							13,860
229	Claims Paid from Self Insurance Fund	2361									
230	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									
231	Unemployment Insurance Payments	2363									



	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
232	Insurance Payments (regular or self-insurance)	2364									
233	Risk Management and Claims Services Payments	2365									
234	Judgment and Settlements	2366									
235	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									
236	Reciprocal Insurance Payments	2368									
237	Legal Service	2369									
238	<b>Total Support Services - General Administration</b>	<b>2300</b>		27,078							27,078
239	<b>Support Services - School Administration</b>										
240	Office of the Principal Services	2410		54,840							54,840
241	Other Support Services - School Administration (Describe & Itemize)	2490									
242	<b>Total Support Services - School Administration</b>	<b>2400</b>		54,840							54,840
243	<b>Support Services - Business</b>										
244	Direction of Business Support Services	2510		1,634							1,634
245	Fiscal Services	2520		27,701							27,701
246	Facilities Acquisition & Construction Services	2530									
247	Operation & Maintenance of Plant Service	2540		158,555							158,555
248	Pupil Transportation Services	2550									
249	Food Services	2560									
250	Internal Services	2570									
251	<b>Total Support Services - Business</b>	<b>2500</b>		187,890							187,890
252	<b>Support Services - Central</b>										
253	Direction of Central Support Services	2610									
254	Planning, Research, Development & Evaluation Services	2620									
255	Information Services	2630									
256	Staff Services	2640									
257	Data Processing Services	2660		27,554							27,554
258	<b>Total Support Services - Central</b>	<b>2600</b>		27,554							27,554
259	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									
260	<b>Total Support Services</b>	<b>2000</b>		391,181							391,181
261	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									
262	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS (MR/SS)</b>										
263	Payments for Special Education Programs	4120									
264	Payments for Vocational Education Programs	4140									
265	<b>Total Payments to Other Districts &amp; Govt. Units</b>	<b>4000</b>									
266	<b>DEBT SERVICES (MR/SS)</b>										
267	<b>Debt Services - Interest on Short-Term Debt</b>										
268	Tax Anticipation Warrants	5110									
269	Tax Anticipation Notes	5120									
270	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									

	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
271	State Aid Anticipation Certificates	5140									
272	Other (Describe & Itemize)	5150									
273	<b>Total Debt Services</b>	<b>5000</b>									
274	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>									
275	<b>Total Direct Disbursements/Expenditures</b>			694,377							694,377
276	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										1,438
277	<b>60 - CAPITAL PROJECTS (CP)</b>										
278	<b>SUPPORT SERVICES (CP)</b>										
279	<b>Support Services - Business</b>										
280	Facilities Acquisition & Construction Services	2530					930,930				930,930
281	Other Support Services (Describe & Itemize)	2900									
282	<b>Total Support Services</b>	<b>2000</b>					930,930				930,930
283	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS (CP)</b>										
284	<b>Payments to Other Govt. Units (In-State)</b>										
285	Payments to Other Govt. Units (In-State)	4100									
286	Payment for Special Education Programs	4120									
287	Payment for CTE Programs	4140									
288	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									
289	<b>Total Payments to Other Districts &amp; Govt. Units</b>	<b>4000</b>									
290	<b>PROVISION FOR CONTINGENCIES (CP)</b>	<b>6000</b>									
291	<b>Total Direct Disbursements/Expenditures</b>						930,930				930,930
292	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(536,530)
293	<b>80 - TORT FUND (TF)</b>										
294	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
295	Claims Paid from Self Insurance Fund	2361									
296	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			117,192						117,192
297	Unemployment Insurance Payments	2363			5,000						5,000
298	Insurance Payments (regular or self-insurance)	2364			92,489						92,489
299	Risk Management and Claims Services Payments	2365									
300	Judgment and Settlements	2366									
301	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									
302	Reciprocal Insurance Payments	2368									
303	Legal Service	2369									
304	<b>Total Support Services - General Administration</b>	<b>2000</b>			214,681						214,681
305	<b>DEBT SERVICES (TF)</b>										
306	<b>Debt Services - Interest on Short-Term Debt</b>										
307	Tax Anticipation Warrants	5110									
308	Corporate Personal Property Replacement Tax Anticipation Notes	5130									

	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
309	Other Interest or Short-Term Debt	5150									
310	<b>Total Debt Services</b>	<b>5000</b>									
311	<b>PROVISION FOR CONTINGENCIES (TF)</b>										
312	<b>Total Direct Disbursements/Expenditures</b>				214,681						214,681
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										4,362
314	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
315	<b>SUPPORT SERVICES (FP&amp;S)</b>										
316	<b>Support Services - Business</b>										
317	Facilities Acquisition & Construction Services	2530									
318	Operation & Maintenance of Plant Service	2540									
319	<b>Total Support Services - Business</b>	<b>2500</b>									
320	Other Support Services (Describe & Itemize)	2900									
321	<b>Total Support Services</b>	<b>2000</b>									
322	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS (FP&amp;S)</b>										
323	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									
324	<b>Total Payments to Other Districts &amp; Govt. Units (FPS)</b>	<b>4000</b>									
325	<b>DEBT SERVICES (FP&amp;S)</b>										
326	<b>Debt Services - Interest on Short-Term Debt</b>										
327	Tax Anticipation Warrants	5110									
328	Other Interest on Short-Term Debt	5150									
329	<b>Total Debt Services</b>	<b>5000</b>									
330	<b>PROVISIONS FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									
331	<b>Total Direct Disbursements/Expenditures</b>										
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										

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

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1. 10-161400 Other sales to pupils	9000
2. 10-161500 Meeting refreshments	5000
3. 10-179001 Athletic participation fees	60000
4. 10-179002 Activity participation fees	5000
5. 10-199901 Copy machine services	25
6.	
7. 10-199904 Student fines	7200
8. 10-199905 LRC lost book fines	1500
9. 10-199907 Prior year's e-rate	13000
10. 10-199911 Transcript requests	900
11. 10-199912 Pool fees	32800
12. 10-199915 COD dual credit	5000
13. 10-199916 D34 tech engineer reimbursement	33425
14. 10199919 Photograher	7000
15. 10-199920 Football team loan	10000
16. 10-199921 PE Enterprise	1200
17. 10-199990 Ed. Foundation mini-grant	2500
18. 10-199998 Adult Ed/Citizenship	10000
19. 10-199999 Other local revenue	1000
20.	
21.	
22.	
23.	
24.	
25.	
26.	
27.	

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Community High School District 94  
19-022-0940-16

**DEFICIT BUDGET SUMMARY INFORMATION  
OPERATING FUNDS ONLY**

	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
1. Direct Revenues	21,970,143	2,562,391	1,037,573	50,000	25,620,107
2. Direct Expenditures	21,970,101	2,542,289	1,083,240		25,595,630
3. Difference	42	20,102	(45,667)	50,000	24,477
4. Estimated Fund Balance - June 30, 2009	10,274,945	1,148,223	258,307	2,036,455	13,717,930

**Balanced budget, no deficit reduction plan is required.**

*A deficit reduction plan is required if the local board of education adopts (or amends) the 2008-09 school district budget in which the "operating funds" listed above result in direct revenues (line 1) being less than direct expenditures (line 2) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 4).*

**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.*

*The deficit reduction plan, if required, is developed using ISBE guidelines and format (See Tab FinPlan 2009-12).*

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

	A	B	C	D	E	F	G
1	<b>19-022-0940-16</b>		<b>ESTIMATED BUDGET FY2008-09</b>				
2	<i>District Number</i>						
3	<b>Community High School District 94</b>						
4	<i>District Name</i>						
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		10,274,903	1,147,521	3,466,638	253,974	15,143,036
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>	18,277,880	2,562,391	595,573	50,000	21,485,844
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA</b>	<b>2000</b>	300,000	0	0		300,000
11	<b>STATE SOURCES</b>	<b>3000</b>	2,352,208	0	442,000	0	2,794,208
12	<b>FEDERAL SOURCES</b>	<b>4000</b>	1,040,055	0	0	0	1,040,055
13	<b>Total Receipts/Revenues</b>		21,970,143	2,562,391	1,037,573	50,000	25,620,107
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>	14,916,840				14,916,840
16	<b>SUPPORT SERVICES</b>	<b>2000</b>	5,432,782	2,542,289	1,073,240		9,048,311
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>	19,223	0	0		19,223
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>	1,601,256	0	0		1,601,256
19	<b>DEBT SERVICES</b>	<b>5000</b>	0	0	0		0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	0	0	10,000		10,000
21	<b>Total Disbursements/Expenditures</b>		21,970,101	2,542,289	1,083,240		25,595,630
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		42	20,102	(45,667)	50,000	24,477
23	<b>OTHER FINANCING SOURCES/USES</b>						
24	<b>OTHER FINANCING SOURCES (7000)</b>		0	0	50,000	0	50,000
25	<b>OTHER FINANCING USES (8000)</b>		0	19,400	0	50,000	69,400
26	<b>TOTAL OTHER FINANCING SOURCES/USES</b>		0	(19,400)	50,000	(50,000)	(19,400)
27	<b>ESTIMATED ENDING FUND BALANCE</b>		10,274,945	1,148,223	3,470,971	253,974	15,148,113

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

	A	B	H	I	J	K	L
1	<b>19-022-0940-16</b>		<b>ESTIMATED BUDGET FY2009-10</b>				
2	<i>District Number</i>						
3	<b>Community High School District 94</b>						
4	<i>District Name</i>						
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		10,274,945	1,148,223	3,470,971	253,974	15,148,113
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	1000					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA</b>	2000					0
11	<b>STATE SOURCES</b>	3000					0
12	<b>FEDERAL SOURCES</b>	4000					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	1000					0
16	<b>SUPPORT SERVICES</b>	2000					0
17	<b>COMMUNITY SERVICES</b>	3000					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000					0
19	<b>DEBT SERVICES</b>	5000					0
20	<b>PROVISION FOR CONTINGENCIES</b>	6000					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER FINANCING SOURCES/USES</b>						
24	<b>OTHER FINANCING SOURCES (7000)</b>						0
25	<b>OTHER FINANCING USES (8000)</b>						0
26	<b>TOTAL OTHER FINANCING SOURCES/USES</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		10,274,945	1,148,223	3,470,971	253,974	15,148,113

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

	A	B	M	N	O	P	Q
1	<b>19-022-0940-16</b>		<b>ESTIMATED BUDGET FY2010-11</b>				
2	<i>District Number</i>						
3	<b>Community High School District 94</b>						
4	<i>District Name</i>						
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		10,274,945	1,148,223	3,470,971	253,974	15,148,113
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	1000					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA</b>	2000					0
11	<b>STATE SOURCES</b>	3000					0
12	<b>FEDERAL SOURCES</b>	4000					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	1000					0
16	<b>SUPPORT SERVICES</b>	2000					0
17	<b>COMMUNITY SERVICES</b>	3000					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000					0
19	<b>DEBT SERVICES</b>	5000					0
20	<b>PROVISION FOR CONTINGENCIES</b>	6000					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER FINANCING SOURCES/USES</b>						
24	<b>OTHER FINANCING SOURCES (7000)</b>						
25	<b>OTHER FINANCING USES (8000)</b>						
26	<b>TOTAL OTHER FINANCING SOURCES/USES</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		10,274,945	1,148,223	3,470,971	253,974	15,148,113



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

	A	B	R	S	T	U	V
1	<b>19-022-0940-16</b>		<b>ESTIMATED BUDGET FY2011-12</b>				
2	<i>District Number</i>						
3	<b>Community High School District 94</b>						
4	<i>District Name</i>						
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		10,274,945	1,148,223	3,470,971	253,974	15,148,113
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA</b>	<b>2000</b>					0
11	<b>STATE SOURCES</b>	<b>3000</b>					0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>					0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>					0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>					0
19	<b>DEBT SERVICES</b>	<b>5000</b>					0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER FINANCING SOURCES/USES</b>						
24	<b>OTHER FINANCING SOURCES (7000)</b>						
25	<b>OTHER FINANCING USES (8000)</b>						
26	<b>TOTAL OTHER FINANCING SOURCES/USES</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		10,274,945	1,148,223	3,470,971	253,974	15,148,113

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

	A	B	W	X	Y	Z
1	<b>19-022-0940-16</b>		<b>SUMMARY</b>			
2	<i>District Number</i>		<b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b>			
3	<b>Community High School District 94</b>		<b>ESTIMATED BUDGET</b>			
4	<i>District Name</i>		<i>Date of Adoption:</i> _____			
5			<i>(Enter as MM/DD/YY)</i>			
6			<b>FY2008-09</b>	<b>FY2009-10</b>	<b>FY2010-11</b>	<b>FY2011-12</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		15,143,036	15,148,113	15,148,113	15,148,113
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>				
9	<b>LOCAL SOURCES</b>	<b>1000</b>	21,485,844	0	0	0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA</b>	<b>2000</b>	300,000	0	0	0
11	<b>STATE SOURCES</b>	<b>3000</b>	2,794,208	0	0	0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>	1,040,055	0	0	0
13	<b>Total Receipts/Revenues</b>		25,620,107	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>				
15	<b>INSTRUCTION</b>	<b>1000</b>	14,916,840	0	0	0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>	9,048,311	0	0	0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>	19,223	0	0	0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>	1,601,256	0	0	0
19	<b>DEBT SERVICES</b>	<b>5000</b>	0	0	0	0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	10,000	0	0	0
21	<b>Total Disbursements/Expenditures</b>		25,595,630	0	0	0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		24,477	0	0	0
23	<b>OTHER FINANCING SOURCES/USES</b>					
24	<b>OTHER FINANCING SOURCES (7000)</b>		50,000	0	0	0
25	<b>OTHER FINANCING USES (8000)</b>		69,400	0	0	0
26	<b>TOTAL OTHER FINANCING SOURCES/USES</b>		(19,400)	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		15,148,113	15,148,113	15,148,113	15,148,113

**Deficit Reduction Plan-Background/Assumptions**  
**Fiscal Year 2009 through Fiscal Year 2012**

**19-022-0940-16**

**Community High School District 94**

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*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/2009/budget.htm](http://www.isbe.net/sfms/budget/2009/budget.htm)

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**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:

## ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

*(For Local Use Only)*

**This is an estimated Limitation of Administrative Costs Worksheet only.** It is intended for use during the budgeting process to estimate the district's percent increase of FY2009 budgeted expenditures over FY2008 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 [www.isbe.net/sfms/AdminCaps/AdminCaps.htm](http://www.isbe.net/sfms/AdminCaps/AdminCaps.htm).

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)					School District Name: <u>Community High School District 9</u>		
					RCDT Number: <u>19-022-0940-16</u>		
Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2008			Budgeted Expenditures, Fiscal Year 2009		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	300,767		300,767	313,052		313,052
2. Special Area Administration Services	2330	224,745		224,745	242,193		242,193
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510	131,187		131,187	134,255	0	134,255
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0			0
<b>8. Totals</b>		656,699	0	656,699	689,500	0	689,500
<b>9. Estimated Percent Increase (Decrease) for FY2009 (Budgeted) over FY2008 (Actual)</b>							5%

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.

[illegible][illegible]

## Reference Description

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- <sup>1</sup> 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).
- <sup>2</sup> Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf Of" Payments should only be reflected on this page (Budget Summary, Lines 13 and 23).
- <sup>3</sup> 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.
- <sup>4</sup> Principal on Bonds Sold:
  - (1) Funding Bonds or Tort Immunity 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.
- <sup>5</sup> 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.
- <sup>6</sup> 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.
- <sup>7</sup> Cash plus investments must be greater than or equal to zero.
- <sup>8</sup> For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 12) plus Total Other Financing Sources (Line 48).
- <sup>9</sup> For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 22) plus Total Other Financing Uses (Line 66).
- <sup>10</sup> Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-6 of the School Code).
- <sup>11</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- <sup>12</sup> Educational Fund (10) - Computer Technology only.
- <sup>13</sup> 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.
- <sup>14</sup> Only tuition payments made to private facilities. See Function 4100 for estimated public facility disbursements/expenditures.
- <sup>15</sup> 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)

<b>Balancing Sheet</b> This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. <b>Errors should be corrected before the budget is finalized.</b>	
Budget Item References	Message
Is Deficit Reduction Plan Required?	<b>Congratulations! You have a balanced budget.</b>
Is Deficit Reduction Plan Completed?	
<b>1. Cover Page - CASH or ACCRUAL</b>	
Check one type of Accounting Basis used on the Cover sheet.	<b>CASH</b>
<b>2. Budget Summary: Other Sources (Acct 7000), Tab BudgetSum 2-3, must equal Other Uses (Acct. 8000), BudgetSum 2-3.</b>	
Transfer Among Funds (Acct 7130), Tab: BudgetSum 2-3, Line 31, must equal Transfer Among Funds (Acct. 8130) Tab: BudgetSum 2-3, Page 3, Line 54.	<b>OK</b>
Transfer of Interest (Acct. 7140) Tab: BudgetSum 2-3, Line 32, Funds (10 - 90) must equal Transfer of Interest (Acct. 8140) Tab BudgetSum 2-3, Line 55, Funds (10 - 90).	<b>OK</b>
<b>3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2008, Tab: CashSum 4, line 3, Funds (10-90) Cannot be Negative.</b>	
Education Fund (10)	<b>OK</b>
Operations & Maintenance Fund (20)	<b>OK</b>
Debt Services Fund (30)	<b>OK</b>
Transportation Fund (40)	<b>OK</b>
Municipal Retirement/Social Security Fund (50)	<b>OK</b>
Capital Projects Fund (60)	<b>OK</b>
Working Cash Fund (70)	<b>OK</b>
Tort (80)	<b>OK</b>
Fire Prevention & Safety Fund (90)	<b>OK</b>
<b>4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2009, Tab: CashSum 4, Line 21, Funds (10-90) Cannot Be Negative.</b>	
Educational Fund (10)	<b>OK</b>
Operations & Maintenance Fund Balance (20)	<b>OK</b>
Debt Service Fund (30)	<b>OK</b>
Transportation Fund (40)	<b>OK</b>
Municipal Retirement/Social Security Fund (50)	<b>OK</b>
Capital Projects Fund (60)	<b>OK</b>
Working Cash Fund (70)	<b>OK</b>
Tort (80)	<b>OK</b>
Fire Prevention & Safety Fund (90)	<b>OK</b>
<b>5. Summary of Cash Transactions: Other Receipts, Tab CashSum 4, Line 10, must equal Other Disbursements, Tab: CashSum 4, Line19.</b>	
Interfund Loans Payable (Acct 411), Tab: CashSum 4, Line 6 must equal Interfund Loans Payable (Acct 411), Tab: CashSum 4, Line 16.	<b>OK</b>
Interfund Loans Receivable (Acct. 141), Tab: CashSum 4, Line 7 must equal Interfund Loans Receivable (Acct. 141), Tab: CashSum 4, Line 15.	<b>OK</b>

*End of Balancing*