ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

[X] Cash
[ ] Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2018 - June 30, 2019

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

Date of Amended Budget: 04/15/2019 *(MM/DD/YY)*

District Name: Waterloo CUSD 5

District RCDT No: 45-067-0050-26

If your FY18 AFR states that you need to do a deficit reduction plan and your FY19 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Waterloo CUSD 5, *County of* Monroe/St. Clair,
State of Illinois, for the Fiscal Year beginning July 1, 2018 *and ending* June 30, 2019.

WHEREAS the Board of Education of Waterloo CUSD 5,
County of Monroe/St. Clair, *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 15th *day of* April, 20 19,
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, 2018 *and ending* June 30, 2019.

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 15th *day of* April, *20* 19 *by a roll call vote of* 7 *Yeas, and* 0 *Nays, to wit:*

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Baxmeyer	
Burton	
Caupert	
Dillenberger	
Giffhorn	
Most	
Yaekel Jr.	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.

** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).

(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted to School Finance Report (SFR): https://sec1.isbe.net/attachmgr/default.aspx
The electronic version does not require member signatures.

BUDGET SUMMARY

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	A	B	C	D	E	F	G	H	I	J	K	L
1	*Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.*		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2018 [1]		3,060,487	2,669,744	137,428	357,944	1,379,371	6,040,038	2,619,531	420,104	495,424	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	11,881,553	2,426,348	3,216,771	917,136	1,119,534	1,226,600	242,991	1,373,233	229,041	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	12,600	0		0	0					
7	STATE SOURCES	3000	4,607,281	0	0	1,112,422	0	0	0	0	0	
8	FEDERAL SOURCES	4000	1,118,367	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues [8]		17,619,801	2,426,348	3,216,771	2,029,558	1,119,534	1,226,600	242,991	1,373,233	229,041	
10	Receipts/Revenues for "On Behalf" Payments [2]	3998	8,589,988									
11	Total Receipts/Revenues		26,209,789	2,426,348	3,216,771	2,029,558	1,119,534	1,226,600	242,991	1,373,233	229,041	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	12,898,169				327,523					
14	SUPPORT SERVICES	2000	4,173,924	2,939,470		2,029,881	490,009	583,234		1,236,362	16,000	
15	COMMUNITY SERVICES	3000	146,704	0		0	14,385					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	911,482	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	3,315,307	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures [9]		18,130,279	2,939,470	3,315,307	2,029,881	831,917	583,234		1,236,362	16,000	
20	Disbursements/Expenditures for "On Behalf" Payments [2]	4180	8,589,988	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		26,720,267	2,939,470	3,315,307	2,029,881	831,917	583,234		1,236,362	16,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(510,478)	(513,122)	(98,536)	(323)	287,617	643,366	242,991	136,871	213,041	
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										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest [3] Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int [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	151,600		94,805							
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds [8]		151,600	0	94,805	0	0	0	0	0	0	

BUDGET SUMMARY

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	A	B	C	D	E	F	G	H	I	J	K	L
1	*Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.*		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	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							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest [6]	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest [3] 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	94,805									
78	Other Uses Not Classified Elsewhere	8990										
79	**Total Other Uses of Funds** [9]		94,805	0	0	0	0	0	0	0	0	
80	**Total Other Sources/Uses of Fund**		56,795	0	94,805	0	0	0	0	0	0	
81	**ESTIMATED ENDING FUND BALANCE June 30, 2019**		2,606,804	2,156,622	133,697	357,621	1,666,988	6,683,404	2,862,522	556,975	708,465	
82												
83	**SUMMARY OF EXPENDITURES (by Major Object)**											
84			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
85	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
86	**Object Name**											
87	Salaries	100	12,600,570	1,035,708		34,291		0		800,562	0	14,471,131
88	Employee Benefits	200	2,673,337	162,587		12	831,917	0		0	0	3,667,853
89	Purchased Services	300	1,121,835	358,618	0	1,986,578		20,999		425,800	16,000	3,929,830
90	Supplies & Materials	400	1,059,463	1,283,375		9,000		3,115		0	0	2,354,953
91	Capital Outlay	500	157,025	93,550		0		559,120		10,000	0	819,695
92	Other Objects	600	423,969	2,800	3,315,307	0	0	0		0	0	3,742,076
93	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
94	Termination Benefits	800	94,080	2,832		0						96,912
95	**Total Expenditures**		18,130,279	2,939,470	3,315,307	2,029,881	831,917	583,234		1,236,362	16,000	29,082,450

SUMMARY OF CASH TRANSACTIONS

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	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, 2018 [7]		3,060,487	2,669,744	137,428	357,944	1,379,371	6,040,038	2,619,531	420,104	495,424
4	Total Direct Receipts & Other Sources [8]		17,771,401	2,426,348	3,311,576	2,029,558	1,119,534	1,226,600	242,991	1,373,233	229,041
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		17,771,401	2,426,348	3,311,576	2,029,558	1,119,534	1,226,600	242,991	1,373,233	229,041
12	Total Amount Available		20,831,888	5,096,092	3,449,004	2,387,502	2,498,905	7,266,638	2,862,522	1,793,337	724,465
13	Total Direct Disbursements & Other Uses [9]		18,225,084	2,939,470	3,315,307	2,029,881	831,917	583,234	0	1,236,362	16,000
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		18,225,084	2,939,470	3,315,307	2,029,881	831,917	583,234	0	1,236,362	16,000
21	ENDING CASH BALANCE ON HAND June 30, 2019 [7]		2,606,804	2,156,622	133,697	357,621	1,666,988	6,683,404	2,862,522	556,975	708,465

ESTIMATED RECEIPTS/REVENUES

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	**1100**									
5	Designated Purposes Levies [11] (1110-1120)	-	9,767,003	2,229,909	3,208,421	891,964	550,367		222,991	1,367,183	222,991
6	Leasing Purposes Levy [12]	1130	189,363	33,628							
7	Special Education Purposes Levy	1140	178,393								
8	FICA and Medicare Only Levies	1150					550,367				
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**		10,134,759	2,263,537	3,208,421	891,964	1,100,734	0	222,991	1,367,183	222,991
13	**PAYMENTS IN LIEU OF TAXES**	**1200**									
14	Mobile Home Privilege Tax	1210	600								
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes[13]	1230	250,000								
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	**Total Payments in Lieu of Taxes**		250,600	0	0	0	0	0	0	0	0
19	**TUITION**	**1300**									
20	Regular Tuition from Pupils or Parents (In State)	1311	26,100								
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	1,075								
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342	39,025								
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**		66,200								
41	**TRANSPORTATION FEES**	**1400**									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

ESTIMATED RECEIPTS/REVENUES

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
56	Special Education Transportation Fees from Other Districts (In State)	1442				20,472					
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**					20,472					
64	**EARNINGS ON INVESTMENTS**	1500									
65	Interest on Investments	1510	95,810	34,600	8,350	4,700	18,800	27,600	20,000	5,050	6,050
66	Gain or Loss on Sale of Investments	1520									
67	**Total Earnings on Investments**		95,810	34,600	8,350	4,700	18,800	27,600	20,000	5,050	6,050
68	**FOOD SERVICE**	1600									
69	Sales to Pupils - Lunch	1611	410,000								
70	Sales to Pupils - Breakfast	1612	28,000								
71	Sales to Pupils - A la Carte	1613	140,000								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	12,000								
74	Other Food Service (Describe & Itemize)	1690	17,000								
75	**Total Food Service**		607,000								
76	**DISTRICT/SCHOOL ACTIVITY INCOME**	1700									
77	Admissions - Athletic	1711	39,700								
78	Admissions - Other	1719									
79	Fees	1720	115,320								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	228,705								
82	**Total District/School Activity Income**		383,725	0							
83	**TEXTBOOK INCOME**	1800									
84	Rentals - Regular Textbooks	1811	214,620								
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**		214,620								
94	**OTHER REVENUE FROM LOCAL SOURCES**	1900									
95	Rentals	1910		20,000							
96	Contributions and Donations from Private Sources	1920	27,000	106,211							
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	2,000	1,500						1,000	
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	39,050								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983						1,199,000			
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									

ESTIMATED RECEIPTS/REVENUES

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
106	Other Local Fees (Describe & Itemize)	1993	200								
107	Other Local Revenues (Describe & Itemize)	1999	60,589	500							
108	**Total Other Revenue from Local Sources**		128,839	128,211	0	0	0	1,199,000	0	1,000	0
109	**Total Receipts/Revenues from Local Sources**	**1000**	11,881,553	2,426,348	3,216,771	917,136	1,119,534	1,226,600	242,991	1,373,233	229,041
110	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200	12,600								
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	**Total Flow-Through Receipts/Revenues From One District to Another District**	**2000**	12,600	0		0	0				
115	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**										
116	**UNRESTRICTED GRANTS-IN-AID (3001-3099)**										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	4,388,566								
118	Reorganization Incentives (Accounts 3005-3021)	3005									
119	Fast Growth District Grants	3030									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	**Total Unrestricted Grants-In-Aid**		4,388,566	0	0	0	0	0		0	0
122	**RESTRICTED GRANTS-IN-AID (3100-3900)**										
123	**SPECIAL EDUCATION**										
124	Special Education - Private Facility Tuition	3100	3,844								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105									
126	Special Education - Personnel	3110									
127	Special Education - Orphanage - Individual	3120	110,000								
128	Special Education - Orphanage - Summer Individual	3130	5,092			5,000					
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	**Total Special Education**		118,936	0		5,000					
132	**CAREER AND TECHNICAL EDUCATION (CTE)**										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	12,000								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235	17,622								
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	**Total Career and Technical Education**		29,622	0			0				
141	**BILINGUAL EDUCATION**										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	**Total Bilingual Education**		0				0				
145	State Free Lunch & Breakfast	3360	3,127								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	60,268								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	**TRANSPORTATION**										
151	Transportation - Regular and Vocational	3500				793,100					
152	Transportation - Special Education	3510				314,322					
153	Transportation - Other (Describe & Itemize)	3599									
154	**Total Transportation**		0	0		1,107,422	0				

ESTIMATED RECEIPTS/REVENUES

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Chicago General Education Block Grant	3766									
160	Chicago Educational Services Block Grant	3767									
161	School Safety & Educational Improvement Block Grant	3775									
162	Technology - Technology for Success	3780									
163	State Charter Schools	3815									
164	Extended Learning Opportunities - Summer Bridges	3825									
165	Infrastructure Improvements - Planning/Construction	3920									
166	School Infrastructure - Maintenance Projects	3925									
167	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	6,762								
168	**Total Restricted Grants-In-Aid**		218,715	0	0	1,112,422	0	0	0	0	0
169	**Total Receipts/Revenues from State Sources**	3000	4,607,281	0	0	1,112,422	0	0	0	0	0
170	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
171	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)**										
172	Federal Impact Aid	4001									
173	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
174	**Total Unrestricted Grants-In-Aid Received Directly from Fed Govt**		0	0	0	0	0	0	0	0	0
175	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**										
176	Head Start	4045									
177	Construction (Impact Aid)	4050									
178	MAGNET	4060									
179	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
180	**Total Restricted Grants-In-Aid Received Directly from Federal Govt.**		0	0		0	0	0			0
181	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)**										
182	**TITLE V**										
183	Title V - Flexibility and Accountability	4100									
184	Title V - SEA Projects	4105									
185	Title V - Rural Education Initiative (REI)	4107									
186	Title V - Other (Describe & Itemize)	4199									
187	**Total Title V**		0	0		0	0				
188	**FOOD SERVICE**										
189	Breakfast Start-Up Expansion	4200									
190	National School Lunch Program	4210	216,252								
191	Special Milk Program	4215	1,033								
192	School Breakfast Program	4220	37,081								
193	Summer Food Service Admin/Program	4225									
194	Child and Adult Care Food Program	4226									
195	Fresh Fruit and Vegetables	4240									
196	Food Service - Other (Describe & Itemize)	4299									
197	**Total Food Service**		254,366				0				
198	**TITLE I**										
199	Title I - Low Income	4300	297,831								
200	Title I - Low Income - Neglected, Private	4305									

ESTIMATED RECEIPTS/REVENUES

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
201	Title I - Migrant Education	4340									
202	Title I - Other (Describe & Itemize)	4399									
203	**Total Title I**		297,831	0		0	0				
204	**TITLE IV**										
205	Title IV - Student Support & Academic Enrichment Grant	4400									
206	Title IV - 21st Century	4421									
207	Title IV - Other (Describe & Itemize)	4499									
208	**Total Title IV**		0	0		0	0				
209	**FEDERAL - SPECIAL EDUCATION**										
210	Federal Special Education - Preschool Flow-Through	4600									
211	Federal Special Education - Preschool Discretionary	4605									
212	Federal Special Education - IDEA Flow Through	4620	472,177								
213	Federal Special Education - IDEA Room & Board	4625	25,370								
214	Federal Special Education - IDEA Discretionary	4630									
215	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
216	**Total Federal Special Education**		497,547	0		0	0				
217	**CTE - PERKINS**										
218	CTE - Perkins-Title IIIE Tech Prep	4770	1,650								
219	CTE - Other (Describe & Itemize)	4799	258								
220	**Total CTE - Perkins**		1,908	0			0				
221	Federal - Adult Education	4810									
222	ARRA - General State Aid - Education Stabilization	4850									
223	ARRA - Title I - Low Income	4851									
224	ARRA - Title I - Neglected, Private	4852									
225	ARRA - Title I - Delinquent, Private	4853									
226	ARRA - Title I - School Improvement (Part A)	4854									
227	ARRA - Title I - School Improvement (Section 1003g)	4855									
228	ARRA - IDEA - Part B - Preschool	4856									
229	ARRA - IDEA - Part B - Flow-Through	4857									
230	ARRA - Title IID - Technology - Formula	4860									
231	ARRA - Title IID - Technology - Competitive	4861									
232	ARRA - McKinney - Vento Homeless Education	4862									
233	ARRA - Child Nutrition Equipment Assistance	4863									
234	Impact Aid Formula Grants	4864									
235	Impact Aid Competitive Grants	4865									
236	Qualified Zone Academy Bond Tax Credits	4866									
237	Qualified School Construction Bond Credits	4867									
238	Build America Bond Tax Credits	4868									
239	Build America Bond Interest Reimbursement	4869									
240	ARRA - General State Aid - Other Government Services Stabilization	4870									
241	Other ARRA Funds - II	4871									
242	Other ARRA Funds - III	4872									
243	Other ARRA Funds - IV	4873									
244	Other ARRA Funds - V	4874									
245	ARRA - Early Childhood	4875									
246	Other ARRA Funds - VII	4876									
247	Other ARRA Funds - VIII	4877									
248	Other ARRA Funds - IX	4878									
249	Other ARRA Funds - X	4879									
250	Other ARRA Funds - Ed Job Fund Program	4880									
251	**Total Stimulus Programs**		0	0	0	0	0	0		0	0

ESTIMATED RECEIPTS/REVENUES

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
252	Race to the Top Program	4901									
253	Race to the Top - Preschool Expansion Grant	4902									
254	Title III - Instruction for English Learners & Immigrant Students	4905									
255	Title III - English Language Acquistion	4909									
256	McKinney Education for Homeless Children	4920									
257	Title II - Eisenhower - Professional Development Formula	4930									
258	Title II - Teacher Quality	4932	27,069								
259	Federal Charter Schools	4960									
260	State Assessment Grants	4981									
261	Grant for State Assessments and Related Activities	4982									
262	Medicaid Matching Funds - Administrative Outreach	4991	19,226								
263	Medicaid Matching Funds - Fee-For-Service Program	4992	7,000								
264	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	13,420								
265	**Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State**		1,118,367	0	0	0	0	0		0	0
266	**TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES**	4000	1,118,367	0	0	0	0	0	0	0	0
267	**TOTAL DIRECT RECEIPTS/REVENUES**		17,619,801	2,426,348	3,216,771	2,029,558	1,119,534	1,226,600	242,991	1,373,233	229,041

ESTIMATED DISBURSEMENTS/EXPENDITURES

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	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	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)**	**1000**									
5	Regular Programs	1100	6,175,935	1,493,287	99,795	235,622	36,400	8,700		37,000	8,086,739
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	42,187	8,151							50,338
8	Special Education Programs (Functions 1200 - 1220)	1200	2,235,528	398,065	19,400	42,400	2,500			31,480	2,729,373
9	Special Education Programs Pre-K	1225	109,002	11,028	1,500	5,500	1,000				128,030
10	Remedial and Supplemental Programs K-12	1250	375,167	66,618	1,094	32,485	5,216				480,580
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	274,414	74,762	11,150	19,415	2,620			10,000	392,361
14	Interscholastic Programs	1500	583,434	92,960	73,731	45,965	7,075	41,937		3,500	848,602
15	Summer School Programs	1600	33,500	1,758							35,258
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	108,050	20,288	9,400	9,150					146,888
18	Bilingual Programs	1800									0
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	**Total Instruction**[14]	**1000**	9,937,217	2,166,917	216,070	390,537	54,811	50,637	0	81,980	12,898,169
34	**SUPPORT SERVICES (ED)**	**2000**									
35	**Support Services - Pupil**	**2100**									
36	Attendance & Social Work Services	2110	78,436	33,596	12,800	1,560					126,392
37	Guidance Services	2120	287,753	59,301	7,000	1,000	3,000				358,054
38	Health Services	2130	27,886	28,074	3,201	11,635	1,700			8,000	80,496
39	Psychological Services	2140									0
40	Speech Pathology & Audiology Services	2150									0
41	Other Support Services - Pupils (Describe & Itemize)	2190									0
42	**Total Support Services - Pupil**	**2100**	394,075	120,971	23,001	14,195	4,700	0	0	8,000	564,942
43	**Support Services - Instructional Staff**	**2200**									
44	Improvement of Instruction Services	2210	285,724	87,274	141,351	128,356	68,250	195			711,150
45	Educational Media Services	2220	122,387	22,762	12,820	16,398					174,367
46	Assessment & Testing	2230			9,498	7,650					17,148
47	**Total Support Services - Instructional Staff**	**2200**	408,111	110,036	163,669	152,404	68,250	195	0	0	902,665
48	**Support Services - General Administration**	**2300**									
49	Board of Education Services	2310	1,500		38,100	20,500		2,000			62,100
50	Executive Administration Services	2320	141,640	28,681	10,650	4,720	5,000	2,400			193,091
51	Special Area Administration Services	2330	9,917	19,210	3,100	2,000		500			34,727
52	Tort Immunity Services	2360 - 2370									0
53	**Total Support Services - General Administration**	**2300**	153,057	47,891	51,850	27,220	5,000	4,900	0	0	289,918
54	**Support Services - School Administration**	**2400**									
55	Office of the Principal Services	2410	1,013,812	181,645	16,294	19,956	1,000	3,150		4,100	1,239,957
56	Other Support Services - School Administration *(Describe & Itemize)*	2490									0
57	**Total Support Services - School Administration**	**2400**	1,013,812	181,645	16,294	19,956	1,000	3,150	0	4,100	1,239,957

ESTIMATED DISBURSEMENTS/EXPENDITURES

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	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
58	**Support Services - Business**	**2500**									
59	Direction of Business Support Services	2510									0
60	Fiscal Services	2520	128,719	17,530	72,500	3,400	2,000	600			224,749
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550									0
63	Food Services	2560	440,579	27,999	27,000	431,850	21,264	2,500			951,192
64	Internal Services	2570									0
65	**Total Support Services - Business**	**2500**	569,298	45,529	99,500	435,250	23,264	3,100	0	0	1,175,941
66	**Support Services - Central**	**2600**									
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630									0
70	Staff Services	2640									0
71	Data Processing Services	2660									0
72	**Total Support Services - Central**	**2600**	0	0	0	0	0	0	0	0	0
73	**Other Support Services *(Describe & Itemize)***	**2900**				501					501
74	**Total Support Services**	**2000**	2,538,353	506,072	354,314	649,526	102,214	11,345	0	12,100	4,173,924
75	**COMMUNITY SERVICES (ED)**	**3000**	125,000	348	1,956	19,400					146,704
76	**PAYMENTS TO OTHER DIST & GOVT UNITS (ED)**	**4000**									
77	**Payments to Other Dist & Govt Units (In-State)**	4100									
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120			549,495						549,495
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0
84	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			549,495			0			549,495
85	Payments for Regular Programs - Tuition	4210						11,000			11,000
86	Payments for Special Education Programs - Tuition	4220						326,000			326,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240						14,344			14,344
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units *(Describe & Itemize)*	4290									0
92	**Total Payments to Other Dist & Govt Units - Tuition (In State)**	**4200**						351,344			351,344
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers *(Describe & Itemize)*	4390						10,643			10,643
100	**Total Payments to Other Dist & Govt Units-Transfers (In State)**	**4300**			0			10,643			10,643
101	Payments to Other Dist & Govt Units (Out of State)	4400									0
102	**Total Payments to Other Dist & Govt Units**	**4000**			549,495			361,987			911,482
103	**DEBT SERVICE (ED)**	**5000**									
104	**Debt Service - Interest on Short-Term Debt**	5100									
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
110	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0
111	**Debt Service - Interest on Long-Term Debt**	**5200**									0
112	**Total Debt Service**	**5000**						0			0

ESTIMATED DISBURSEMENTS/EXPENDITURES

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	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
113	**PROVISION FOR CONTINGENCIES (ED)**	**6000**									0
114	**Total Direct Disbursements/Expenditures**		12,600,570	2,673,337	1,121,835	1,059,463	157,025	423,969	0	94,080	18,130,279
115	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(510,478)
117	**20 - OPERATIONS AND MAINTENANCE FUND (O&M)**										
118	**SUPPORT SERVICES (O&M)**	**2000**									
119	**Support Services - Pupil**	**2100**									
120	Other Support Services - Pupils *(Describe & Itemize)*	2190									0
121	**Support Services - Business**	**2500**									
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530									0
124	Operation & Maintenance of Plant Services	2540	1,035,708	162,587	358,618	1,283,375	93,550	2,800		2,832	2,939,470
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	**Total Support Services - Business**	**2500**	1,035,708	162,587	358,618	1,283,375	93,550	2,800	0	2,832	2,939,470
128	**Other Support Services** *(Describe & Itemize)*	**2900**									0
129	**Total Support Services**	**2000**	1,035,708	162,587	358,618	1,283,375	93,550	2,800	0	2,832	2,939,470
130	**COMMUNITY SERVICES (O&M)**	**3000**									0
131	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**	**4000**									
132	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
133	Payments for Regular Programs	4110									0
134	Payments for Special Education Programs	4120									0
135	Payments for CTE Program	4140									0
136	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0
137	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			0			0			0
138	Payments to Other Dist & Govt Units (Out of State) [14]	4400									0
139	**Total Payments to Other Dist & Govt Unit**	**4000**			0			0			0
140	**DEBT SERVICE (O&M)**	**5000**									
141	**Debt Service - Interest on Short-Term Debt**	**5100**									
142	Tax Anticipation Warrants	5110									0
143	Tax Anticipation Notes	5120									0
144	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
145	State Aid Anticipation Certificates	5140									0
146	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
147	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0
148	**Debt Service - Interest on Long-Term Debt**	**5200**									0
149	**Total Debt Service**	**5000**						0			0
150	**PROVISION FOR CONTINGENCIES (O&M)**	**6000**									0
151	**Total Direct Disbursements/Expenditures**		1,035,708	162,587	358,618	1,283,375	93,550	2,800	0	2,832	2,939,470
152	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(513,122)
154	**30 - DEBT SERVICE FUND (DS)**										
155	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	**4000**									
156	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
157	**Payments for Regular Programs**	**4110**									0
158	**Payments for Special Education Programs**	**4120**									0
159	Other Payments to In-State Govt Units *(Describe & Itemize)*	**4190**									0
160	**Total Payments to Other Dist & Govt Units (In-State)**	**4000**						0			0
161	**DEBT SERVICE (DS)**	**5000**									
162	**Debt Service - Interest on Short-Term Debt**	**5100**									
163	Tax Anticipation Warrants	5110						14,070			14,070
164	Tax Anticipation Notes	5120									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

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1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
165	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
166	State Aid Anticipation Certificates	5140									0
167	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
168	**Total Debt Service - Interest On Short-Term Debt**	**5100**						14,070			14,070
169	**Debt Service - Interest on Long-Term Debt**	**5200**						1,960,471			1,960,471
170	**Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)**	**5300**						1,340,766			1,340,766
171	**Debt Service Other *(Describe & Itemize)***	**5400**									0
172	**Total Debt Service**	**5000**			0			3,315,307			3,315,307
173	**PROVISION FOR CONTINGENCIES (DS)**	**6000**									0
174	**Total Direct Disbursements/Expenditures**				0			3,315,307			3,315,307
175	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(98,536)
176											
177	**40 - TRANSPORTATION FUND (TR)**										
178	**SUPPORT SERVICES (TR)**	**2000**									
179	**Support Services - Pupils**	**2100**									
180	Other Support Services - Pupils *(Describe & Itemize)*	2190									0
181	**Support Services - Business**										
182	Pupil Transportation Services	2550	34,291	12	1,986,578	9,000					2,029,881
183	Other Support Services *(Describe & Itemize)*	2900									0
184	**Total Support Services**	**2000**	34,291	12	1,986,578	9,000	0	0	0	0	2,029,881
185	**COMMUNITY SERVICES (TR)**	**3000**									0
186	**PAYMENTS TO OTHER DIST & GOVT UNITS (TR)**	**4000**									
187	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
188	Payments for Regular Program	4110									0
189	Payments for Special Education Programs	4120									0
190	Payments for Adult/Continuing Education Programs	4130									0
191	Payments for CTE Programs	4140									0
192	Payments for Community College Programs	4170									0
193	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0
194	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			0			0			0
195	**Payments to Other Dist & Govt Units (Out-of-State) *(Describe & Itemize)***	**4400**									0
196	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0
197	**DEBT SERVICE (TR)**	**5000**									
198	**Debt Service - Interest on Short-Term Debt**	**5100**									
199	Tax Anticipation Warrants	5110									0
200	Tax Anticipation Notes	5120									0
201	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
202	State Aid Anticipation Certificates	5140									0
203	Other Interest on Short-Term Debt *(Describe and Itemize)*	5150									0
204	**Total Debt Service - Interest On Short-Term Debt**	**5100**						0			0
205	**Debt Service - Interest on Long-Term Debt**	**5200**									0
206	**Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)**	**5300**									0
207	**Debt Service - Other (Describe and Itemize)**	**5400**									0
208	**Total Debt Service**	**5000**						0			0
209	**PROVISION FOR CONTINGENCIES (TR)**	**6000**									0
210	**Total Direct Disbursements/Expenditures**		34,291	12	1,986,578	9,000	0	0	0	0	2,029,881
211	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(323)
212											

ESTIMATED DISBURSEMENTS/EXPENDITURES

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	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
213	**50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)**										
214	**INSTRUCTION (MR/SS)**	**1000**									
215	Regular Program	1100		92,785							92,785
216	Pre-K Programs	1125		657							657
217	Special Education Programs (Functions 1200-1220)	1200		184,840							184,840
218	Special Education Programs Pre-K	1225		10,827							10,827
219	Remedial and Supplemental Programs K-12	1250		16,167							16,167
220	Remedial and Supplemental Programs Pre-K	1275									0
221	Adult/Continuing Education Programs	1300									0
222	CTE Programs	1400		4,707							4,707
223	Interscholastic Programs	1500		13,782							13,782
224	Summer School Programs	1600		2,191							2,191
225	Gifted Programs	1650									0
226	Driver's Education Programs	1700		1,567							1,567
227	Bilingual Programs	1800									0
228	Truant Alternative & Optional Programs	1900									0
229	**Total Instruction**	**1000**		327,523							327,523
230	**SUPPORT SERVICES (MR/SS)**	**2000**									
231	**Support Services - Pupil**	**2100**									
232	Attendance & Social Work Services	2110		2,250							2,250
233	Guidance Services	2120		9,931							9,931
234	Health Services	2130		28,568							28,568
235	Psychological Services	2140									0
236	Speech Pathology & Audiology Services	2150									0
237	Other Support Services - Pupils *(Describe & Itemize)*	2190									0
238	**Total Support Services - Pupil**	**2100**		40,749							40,749
239	**Support Services - Instructional Staff**	**2200**									
240	Improvement of Instruction Services	2210		31,506							31,506
241	Educational Media Services	2220		5,946							5,946
242	Assessment & Testing	2230									0
243	**Total Support Services - Instructional Staff**	**2200**		37,452							37,452
244	**Support Services - General Administration**	**2300**									
245	Board of Education Services	2310		115							115
246	Executive Administration Services	2320		2,352							2,352
247	Special Area Administrative Services	2330		1,438							1,438
248	Claims Paid from Self Insurance Fund	2361									0
249	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
250	Unemployment Insurance Payments	2363									0
251	Insurance Payments (regular or self-insurance)	2364									0
252	Risk Management and Claims Services Payments	2365									0
253	Judgment and Settlements	2366									0
254	Educatl, Inspectl, Supervisory Serv. Related to Loss Prevention or Reduction	2367									0
255	Reciprocal Insurance Payments	2368									0
256	Legal Service	2369									0
257	**Total Support Services - General Administration**	**2300**		3,905							3,905
258	**Support Services - School Administration**	**2400**									
259	Office of the Principal Services	2410		77,714							77,714
260	Other Support Services - School Administration *(Describe & Itemize)*	2490									0
261	**Total Support Services - School Administration**	**2400**		77,714							77,714
262	**Support Services - Business**	**2500**									
263	Direction of Business Support Services	2510									0
264	Fiscal Services	2520		24,765							24,765
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Service	2540		222,838							222,838
267	Pupil Transportation Services	2550		2,170							2,170
268	Food Services	2560		80,416							80,416
269	Internal Services	2570									0
270	**Total Support Services - Business**	**2500**		330,189							330,189

ESTIMATED DISBURSEMENTS/EXPENDITURES

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	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
271	**Support Services - Central**	2600									
272	Direction of Central Support Services	2610									0
273	Planning, Research, Development & Evaluation Services	2620									0
274	Information Services	2630									0
275	Staff Services	2640									0
276	Data Processing Services	2660									0
277	**Total Support Services - Central**	2600		0							0
278	**Other Support Services *(Describe & Itemize)***	2900									0
279	**Total Support Services**	2000		490,009							490,009
280	**COMMUNITY SERVICES (MR/SS)**	3000		14,385							14,385
281	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	4000									
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	**Total Payments to Other Dist & Govt Units**	4000		0							0
286	**DEBT SERVICE (MR/SS)**	5000									
287	**Debt Service - Interest on Short-Term Debt**	5100									
288	Tax Anticipation Warrants	5110									0
289	Tax Anticipation Notes	5120									0
290	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
291	State Aid Anticipation Certificates	5140									0
292	Other *(Describe & Itemize)*	5150									0
293	**Total Debt Service**	5000						0			0
294	**PROVISION FOR CONTINGENCIES (MR/SS)**	6000									0
295	**Total Direct Disbursements/Expenditures**			831,917				0			831,917
296	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										287,617
298	**60 - CAPITAL PROJECTS (CP)**										
299	**SUPPORT SERVICES (CP)**	2000									
300	**Support Services - Business**										
301	Facilities Acquisition & Construction Services	2530			20,999	3,115	559,120				583,234
302	Other Support Services *(Describe & Itemize)*	2900									0
303	**Total Support Services**	2000	0	0	20,999	3,115	559,120	0	0		583,234
304	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**	4000									
305	**Payments to Other Dist & Govt Units (In-State)**	4100									
306	Payments to Regular Programs	4110									0
307	Payment for Special Education Programs	4120									0
308	Payment for CTE Programs	4140									0
309	Payments to Other Govt Units (In-State) *(Describe & Itemize)*	4190									0
310	**Total Payments to Other Districts & Govt Units**	4000			0			0			0
311	**PROVISION FOR CONTINGENCIES (CP)**	6000									0
312	**Total Direct Disbursements/Expenditures**		0	0	20,999	3,115	559,120	0	0		583,234
313	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										643,366
315	**70 WORKING CASH FUND (WC)**										
317	**80 - TORT FUND (TF)**										
318	**SUPPORT SERVICES - GENERAL ADMINISTRATION**	2000									
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			112,000						112,000
321	Unemployment Insurance Payments	2363			15,000						15,000
322	Insurance Payments (regular or self-insurance)	2364			150,000						150,000
323	Risk Management and Claims Services Payments	2365									0
324	Judgment and Settlements	2366									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

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	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
325	Educatl, Inspectl, Supervisory Serv Related to Loss Prevention or Reduction	2367	800,562		68,800		10,000				879,362
326	Reciprocal Insurance Payments	2368									0
327	Legal Service	2369			80,000						80,000
328	Property Insurance (Building & Grounds)	2371									0
329	Vehicle Insurance (Transportation)	2372									0
330	**Total Support Services - General Administration**	**2000**	800,562	0	425,800	0	10,000	0	0		1,236,362
331	**PAYMENTS TO OTHER DIST & GOVT UNITS (TF)**	**4000**									
332	Payments for Regular Programs	4110									0
333	Payments for Special Education Programs	4120									0
334	**Total Payments to Other Dist & Govt Units**	**4000**						0			0
335	**DEBT SERVICE (TF)**	**5000**									
336	**Debt Service - Interest on Short-Term Debt**										
337	Tax Anticipation Warrants	5110									0
338	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
339	Other Interest or Short-Term Debt *(Describe & Itemize)*	5150									0
340	**Total Debt Service**	**5000**						0			0
341	**PROVISION FOR CONTINGENCIES (TF)**	**6000**									0
342	**Total Direct Disbursements/Expenditures**		800,562	0	425,800	0	10,000	0	0		1,236,362
343	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										136,871
344											
345	**90 - FIRE PREVENTION & SAFETY FUND (FP&S)**										
346	**SUPPORT SERVICES (FP&S)**	**2000**									
347	**Support Services - Business**	**2500**									
348	Facilities Acquisition & Construction Services	2530									0
349	Operation & Maintenance of Plant Service	2540			16,000						16,000
350	**Total Support Services - Business**	**2500**	0	0	16,000	0	0	0	0		16,000
351	Other Support Services *(Describe & Itemize)*	2900									0
352	**Total Support Services**	**2000**	0	0	16,000	0	0	0	0		16,000
353	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)**	**4000**									
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0
357	**Total Payments to Other Districts & Govt Units (FPS)**	**4000**						0			0
358	**DEBT SERVICE (FP&S)**	**5000**									
359	**Debt Service - Interest on Short-Term Debt**	**5100**									
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
362	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0
363	**Debt Service - Interest on Long-Term Debt**	**5200**									0
364	**Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)**	**5300**									0
365	**Total Debt Service**	**5000**						0			0
366	**PROVISIONS FOR CONTINGENCIES (FP&S)**	**6000**									0
367	**Total Direct Disbursements/Expenditures**		0	0	16,000	0	0	0	0		16,000
368	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										213,041

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

1. 1690 - Cafeteria Rebates, Refunds, Reimbursements, etc
2. 1790 - Kennel Klub - Before School and After School Child Care Program
3. 1993 - Local Court Fees Disbursements
4. 1999 - Erate, Reimbursements, and Rebates
5. 2900 - Homeless - Clothing and Supplies expense
6. 3299 - CTE OKAW Credits and Reimbursements
7. 3999 - Fund 10/State Library Grant
8. 4770 - OKAW Perkins Reimbursements
9. 4799 - CTE Other Reimbursements

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	A	B	C	D	E	F
1	**DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only**					
2	**Description**	**EDUCATIONAL FUND (10)**	**OPERATIONS & MAINTENANCE FUND (20)**	**TRANSPORTATION FUND (40)**	**WORKING CASH FUND (70)**	**TOTAL**
3	**Direct Revenues**	17,619,801	2,426,348	2,029,558	242,991	**22,318,698**
4	**Direct Expenditures**	18,130,279	2,939,470	2,029,881		**23,099,630**
5	**Difference**	(510,478)	(513,122)	(323)	242,991	**(780,932)**
6	**Estimated Fund Balance - June 30, 2019**	2,606,804	2,156,622	357,621	2,862,522	**7,983,569**
7			**Unbalanced budget, however, a deficit reduction plan is not required at this time.**			
8	*A deficit reduction plan is required if the local board of education adopts (or amends) the 2018-19 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).*					
10	***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.*					
12	*The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2017-2018 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.*					
13	*The deficit reduction plan, if required, is developed using ISBE guidelines and format.*					

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

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	A	B	C	D	E	F	G
1			DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3	*45-067-0050-26*		FY2018-2019				
4	*District Number*						
5	***Waterloo CUSD 5***						
6	*District Name*		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE *(must equal prior Ending Fund Balance)*		3,060,487	2,669,744	357,944	2,619,531	8,707,706
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	11,881,553	2,426,348	917,136	242,991	15,468,028
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	12,600	0	0		12,600
11	STATE SOURCES	3000	4,607,281	0	1,112,422	0	5,719,703
12	FEDERAL SOURCES	4000	1,118,367	0	0	0	1,118,367
13	Total Receipts/Revenues		17,619,801	2,426,348	2,029,558	242,991	22,318,698
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	12,898,169				12,898,169
16	SUPPORT SERVICES	2000	4,173,924	2,939,470	2,029,881		9,143,275
17	COMMUNITY SERVICES	3000	146,704	0	0		146,704
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	911,482	0	0		911,482
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		18,130,279	2,939,470	2,029,881		23,099,630
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(510,478)	(513,122)	(323)	242,991	(780,932)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		151,600	0	0	0	151,600
25	OTHER USES OF FUNDS (8000)		94,805	0	0	0	94,805
26	TOTAL OTHER SOURCES/USES OF FUNDS		56,795	0	0	0	56,795
27	ESTIMATED ENDING FUND BALANCE		2,606,804	2,156,622	357,621	2,862,522	7,983,569

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

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	A	B	H	I	J	K	L
1			ESTIMATED BUDGET FY2019-2020				
2							
3	*45-067-0050-26*						
4	*District Number*						
5	***Waterloo CUSD 5***						
6	*District Name*		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE *(must equal prior Ending Fund Balance)*		2,606,804	2,156,622	357,621	2,862,522	7,983,569
8	RECEIPTS/REVENUES	Acct #					
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 #					
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		2,606,804	2,156,622	357,621	2,862,522	7,983,569

ILLINOIS STATE BOARD OF EDUCATION
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	A	B	M	N	O	P	Q
1			ESTIMATED BUDGET FY2020-2021				
2							
3	*45-067-0050-26*						
4	*District Number*						
5	***Waterloo CUSD 5***						
6	*District Name*		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	**ESTIMATED BEGINNING FUND BALANCE** ***(must equal prior Ending Fund Balance)***		2,606,804	2,156,622	357,621	2,862,522	7,983,569
8	**RECEIPTS/REVENUES**	**Acct #**					
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 #**					
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**		2,606,804	2,156,622	357,621	2,862,522	7,983,569

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	A	B	R	S	T	U	V
1			ESTIMATED BUDGET FY2021-2022				
2							
3	*45-067-0050-26*						
4	*District Number*						
5	***Waterloo CUSD 5***						
6	*District Name*		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE *(must equal prior Ending Fund Balance)*		2,606,804	2,156,622	357,621	2,862,522	7,983,569
8	RECEIPTS/REVENUES	Acct #					
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 #					
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		2,606,804	2,156,622	357,621	2,862,522	7,983,569

ILLINOIS STATE BOARD OF EDUCATION
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	A	B	W	X	Y	Z
1			SUMMARY			
2			BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
3	*45-067-0050-26*		ESTIMATED BUDGET			
4	*District Number*		*Date of Adoption:*			
5	***Waterloo CUSD 5***				*(Enter as MM/DD/YY)*	
6	*District Name*		**FY2018-2019**	**FY2019-2020**	**FY2020-2021**	**FY2021-2022**
7	**ESTIMATED BEGINNING FUND BALANCE** *(must equal prior Ending Fund Balance)*		8,707,706	7,983,569	7,983,569	7,983,569
8	**RECEIPTS/REVENUES**	**Acct #**				
9	**LOCAL SOURCES**	**1000**	15,468,028	0	0	0
10	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	**2000**	12,600	0	0	0
11	**STATE SOURCES**	**3000**	5,719,703	0	0	0
12	**FEDERAL SOURCES**	**4000**	1,118,367	0	0	0
13	**Total Receipts/Revenues**		22,318,698	0	0	0
14	**DISBURSEMENTS/EXPENDITURES**	**Funct #**				
15	**INSTRUCTION**	**1000**	12,898,169	0	0	0
16	**SUPPORT SERVICES**	**2000**	9,143,275	0	0	0
17	**COMMUNITY SERVICES**	**3000**	146,704	0	0	0
18	**PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS**	**4000**	911,482	0	0	0
19	**DEBT SERVICES**	**5000**	0	0	0	0
20	**PROVISION FOR CONTINGENCIES**	**6000**	0	0	0	0
21	**Total Disbursements/Expenditures**		23,099,630	0	0	0
22	**Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures**		(780,932)	0	0	0
23	**OTHER SOURCES/USES OF FUNDS**					
24	**OTHER SOURCES OF FUNDS (7000)**		151,600	0	0	0
25	**OTHER USES OF FUNDS (8000)**		94,805	0	0	0
26	**TOTAL OTHER SOURCES/USES OF FUNDS**		56,795	0	0	0
27	**ESTIMATED ENDING FUND BALANCE**		7,983,569	7,983,569	7,983,569	7,983,569

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Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2018-2019 through Fiscal Year 2021-2022

Waterloo CUSD 5 ***45-067-0050-26***

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

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:

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- Other Assumptions:

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

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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 FY2019 budgeted expenditures over FY2018 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: **Waterloo CUSD 5**

RCDT Number: **45-067-0050-26**

		Estimated Actual Expenditures, Fiscal Year 2018			Budgeted Expenditures, Fiscal Year 2019		
Description (Enter Whole Numbers Only)	**Funct #**	**(10) Educational Fund**	**(20) Operations & Maintenance Fund**	**Total**	**(10) Educational Fund**	**(20) Operations & Maintenance Fund**	**Total**
1. Executive Administration Services	2320	178,648		178,648	193,091		193,091
2. Special Area Administration Services	2330	32,246		32,246	34,727		34,727
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	0	0	0
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 required by state law and include above				0			0
8. Totals		210,895	0	210,895	227,818	0	227,818
9. Estimated Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)							8%

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

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 <u>private facilities</u>. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.

15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (<u>principal only</u>) 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)

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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 2018 for all Funds (Cells C3 - K3) **(Line must have a number or zero. Do not leave blank.)**	**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, 2018, (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, 2019, (Page CashSum 4 - All Funds), cannot be negative.	
Educational **(Fund 10 - Cell C21)**	**OK**
Operations & Maintenance **(Fund 20 - Cell D21)**	**OK**
Debt Service **(Fund 30 - Cell E21)**	**OK**
Transportation **(Fund 40 - F21)**	**OK**
Municipal Retirement/Social Security **(Fund 50 - Cell G21)**	**OK**
Capital Projects **(Fund 60 - H21)**	**OK**
Working Cash **(Fund 70 - Cell I21)**	**OK**
Tort **(Fund 80 - Cell J21)**	**OK**
Fire Prevention & Safety **(Fund 90 - Cell K21)**	**OK**
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable **(Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6)** must equal Interfund Loans Receivable **(Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).**	**OK**
Interfund Loans Receivable **(Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7)** must equal Interfund Loans Payable **(Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).**	**OK**

End of Balancing