

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

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: _____
(MM/DD/YY)

District Name: Special Education District of McHenry County

District RCDT No: 44-063-8010-60

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 Special Education District of McHenry County, County of McHenry, State of Illinois, for the Fiscal Year beginning July 1, 2018 and ending June 30, 2019.

WHEREAS the Board of Education Special Education District of McHenry County, County of McHenry, 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 15 day of August, 2018, 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:

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 15th day of August, 2018 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Edie Klich D2	
Gabby B News D12	
Helen Parks D36	
John J. Dymowski D154	
Bruce J. Wright 165	
Mark N. Carney 019	
Byron A. Mitchell D18	

* 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

A	B	C	D	E	F	G	H	I	J	K	L
	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.										
2	Description: Enter Whole Numbers Only										
3		3,168,823	1,220,003	10,504	10,000						
4	ESTIMATED BEGINNING FUND BALANCE July 1, 2018 1										
5	RECEIPTS/REVENUES										
6	1000	743,245	255,204	0	0	0	0	0	0	0	0
7	2000	0	0	0	0	0	0	0	0	0	0
8	3000	165,049	0	0	0	0	0	0	0	0	0
9	4000	5,857,151	0	0	0	0	0	0	0	0	0
10	5000	6,765,445	255,204	0	0	0	0	0	0	0	0
11	6000	51,437	255,204	0	0	0	0	0	0	0	0
12	Receipts/Revenues for "On Behalf" Payments 2										
13	Total Receipts/Revenues 6,816,882										
14	DISBURSEMENTS/EXPENDITURES										
15	1000	601,541	200,508	0	0	0	0	0	0	0	0
16	2000	568,395	0	0	0	0	0	0	0	0	0
17	3000	0	0	0	0	0	0	0	0	0	0
18	4000	5,853,688	0	0	0	0	0	0	0	0	0
19	5000	0	0	0	0	0	0	0	0	0	0
20	6000	7,023,624	200,508	0	0	0	0	0	0	0	0
21	Total Direct Disbursements/Expenditures 9										
22	4180	51,437	0	0	0	0	0	0	0	0	0
23	Disbursements/Expenditures for "On Behalf" Payments 2										
24	Total Disbursements/Expenditures 7,075,061										
25	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures (258,179)										
26	OTHER SOURCES/USES OF FUNDS										
27	OTHER SOURCES OF FUNDS (7000)										
28	7110										
29	7110										
30	7130										
31	7140										
32	7150										
33	7160										
34	7170										
35	7210										
36	7220										
37	7230										
38	7300										
39	7400										
40	7500										
41	7600										
42	7700										
43	7800										
44	7900										
45	7950										
46	Total Other Sources of Funds 8										
47	OTHER USES OF FUNDS (8000)										
48	TRANSFER TO VARIOUS OTHER FUNDS (8100)										
49	8110										
50	8120										
51	8130										
52	8140										
53	Transfer of Interest 6										

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K	
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1												
2												
3	BEGINNING CASH BALANCE ON HAND July 1, 2018 7											
4	Total Direct Receipts & Other Sources 8		6,765,445	255,204	0	0	0	0	0	0	0	
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		6,765,445	255,204	0	0	0	0	0	0	0	
12	Total Amount Available		6,765,445	255,204	0	0	0	0	0	0	0	
13	Total Direct Disbursements & Other Uses 9		7,023,624	200,508	0	0	0	0	0	0	0	
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		7,023,624	200,508	0	0	0	0	0	0	0	
21	ENDING CASH BALANCE ON HAND June 30, 2019 7		(258,179)	54,696	0	0	0	0	0	0	0	

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510									
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments			0	0	0	0	0	0	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service			0							
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income			0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811									
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			0							
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910									
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940	287,998								
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991	448,247								
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	7,000	255,204							
108	Total Other Revenue from Local Sources		743,245	255,204	0	0	0	0	0	0	0

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K	
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1												
2												
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	51,437									
168	Total Restricted Grants-In-Aid		165,049	0	0	0	0	0	0	0	0	
169	Total Receipts/Revenues from State Sources	3000	165,049	0	0	0	0	0	0	0	0	
170	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)											
171	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-)											
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											
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	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	0	0	0	0	0	
188	FOOD SERVICE											
189	Breakfast Start-Up Expansion	4200										
190	National School Lunch Program	4210										
191	Special Milk Program	4215										
192	School Breakfast Program	4220										
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		0	0	0	0	0	0	0	0	0	
198	TITLE I											
199	Title I - Low Income	4300										
200	Title I - Low Income - Neglected, Private	4305										
201	Title I - Migrant Education	4340										
202	Title I - Other (Describe & Itemize)	4399										
203	Total Title I		0	0	0	0	0	0	0	0	0	
204	TITLE IV											

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
258	Title II - Teacher Quality	4932									
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	10,000								
263	Medicaid Matching Funds - Fee-For-Service Program	4992									
264	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999									
265	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		5,857,151	0	0	0	0	0	0	0	0
266	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	5,857,151	0	0	0	0	0	0	0	0
267	TOTAL DIRECT RECEIPTS/REVENUES		6,765,445	255,204	0	0	0	0	0	0	0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
60	Fiscal Services	2520	38,427	53,000	12,000	1,200					104,627
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550									0
63	Food Services	2560									0
64	Internal Services	2570				1,500					1,500
65	Total Support Services - Business	2500	38,427	53,000	12,000	2,700	0	0	0	0	106,127
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		16,000	1,500						17,500
70	Staff Services	2640		18,716							18,716
71	Data Processing Services	2660									0
72	Total Support Services - Central	2600	0	34,716	1,500		0	0	0	0	36,216
73	Other Support Services (Describe & Itemize)	2900									0
74	Total Support Services	2000	294,171	115,610	149,214	8,800	0	600	0	0	568,395
75	COMMUNITY SERVICES (ED)	3000									0
76	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)	4000									
77	Payments for Regular Programs	4110									0
78	Payments for Special Education Programs	4120			6,925			5,795,326			5,802,251
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140									0
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190			51,437						51,437
83	Total Payments to Other Dist & Govt Units (In-State)	4100			58,362			5,795,326			5,853,688
84	Payments for Regular Programs - Tuition	4210									0
85	Payments for Special Education Programs - Tuition	4220									0
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0
87	Payments for CTE Programs - Tuition	4240									0
88	Payments for Community College Programs - Tuition	4270									0
89	Other Payments to In-State Govt Units (Describe & Itemize)	4280									0
90	Total Payments to Other Dist & Govt Units (In-State)	4200						0			0
91	Payments for Regular Programs - Transfers	4310									0
92	Payments for Special Education Programs - Transfers	4320									0
93	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
94	Payments for CTE Programs - Transfers	4340									0
95	Payments for Community College Program - Transfers	4370									0
96	Other Payments to In-State Govt Units (Describe & Itemize)	4380									0
97	Total Payments to Other Dist & Govt Units (In-State)	4300									0
98	Payments to Other Dist & Govt Units (Out of State)	4400									0
99	Total Payments to Other Dist & Govt Units	4000			58,362			5,795,326			5,853,688
100	DEBT SERVICE (ED)	5000									
101	Debt Service - Interest on Short-Term Debt	5100									0
102	Tax Anticipation Warrants	5110									0
103	Tax Anticipation Notes	5120									0
104	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
105	State Aid Anticipation Certificates	5140									0
106	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
107	Total Debt Service - Interest on Short-Term Debt	5100									0
108	Debt Service - Interest on Long-Term Debt	5200									0
109	Total Debt Service	5000									0
110	PROVISION FOR CONTINGENCIES (ED)	6000									
111	Total Direct Disbursements/Expenditures		616,773	241,357	331,768	33,800	4,000	5,795,926	0	0	7,023,624
112	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(258,179)
113	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
172	Total Debt Service	5000									
173	PROVISION FOR CONTINGENCIES (DS)	6000									
174	Total Direct Disbursements/Expenditures										
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
176											
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)	2000									
179	Support Services - Pupils	2100									
180	Other Support Services - Pupils (Describe & Itemize)	2190									
181	Support Services - Business										
182	Pupil Transportation Services	2550									
183	Other Support Services (Describe & Itemize)	2900									
184	Total Support Services	2000	0	0	0	0	0	0	0	0	0
185	COMMUNITY SERVICES (TR)	3000									
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									
189	Payments for Special Education Programs	4120									
190	Payments for Adult/Continuing Education Programs	4130									
191	Payments for CTE Programs	4140									
192	Payments for Community College Programs	4170									
193	Other Payments to In-State Govt Units (Describe & Itemize)	4190									
194	Total Payments to Other Dist & Govt Units (In-State)	4100									
195	Payments to Other Dist & Govt Units (Out-of-State)	4400									
196	Total Payments to Other Dist & Govt Units	4000									
197	DEBT SERVICE (TR)	5000									
198	Debt Service - Interest on Short-Term Debt	5100									
199	Tax Anticipation Warrants	5110									
200	Tax Anticipation Notes	5120									
201	Corporate Personal Prop Regl Tax Anticipation Notes	5130									
202	State Aid Anticipation Certificates	5140									
203	Other Interest on Short-Term Debt (Describe and Itemize)	5150									
204	Total Debt Service - Interest On Short-Term Debt	5100									
205	Debt Service - Interest on Long-Term Debt	5200									
206	Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300									
207	Debt Service - Other (Describe and Itemize)	5400									
208	Total Debt Service	5000									
209	PROVISION FOR CONTINGENCIES (TR)	6000									
210	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
212											
213	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									
215	Regular Program	1100									
216	Pre-K Programs	1125									
217	Special Education Programs (Functions 1200-1220)	1200									
218	Special Education Programs Pre-K	1225									
219	Remedial and Supplemental Programs K-12	1250									
220	Remedial and Supplemental Programs Pre-K	1275									
221	Adult/Continuing Education Programs	1300									
222	CTE Programs	1400									
223	Interscholastic Programs	1500									
224	Summer School Programs	1600									
225	Gifted Programs	1650									

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
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									0
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
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
295	Total Direct Disbursements/Expenditures			0							0
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
297											0
298	60 - CAPITAL PROJECTS (CP)	2000									
299	SUPPORT SERVICES (CP)	2000									
300	Support Services - Business										
301	Facilities Acquisition & Construction Services	2530									0
302	Other Support Services (Describe & Itemize)	2900									0
303	Total Support Services	2000	0	0	0	0	0	0	0	0	0
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
305	Payments to Other Dist & Govt Units (In-State)	4100									0
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
311	PROVISION FOR CONTINGENCIES (CP)	6000									
312	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
314											0
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									0
321	Unemployment Insurance Payments	2363									0
322	Insurance Payments (regular or self-insurance)	2364									0
323	Risk Management and Claims Services Payments	2365									0
324	Judgment and Settlements	2366									0
325	Educational, Supervisory Serv Related to Loss Prevention or Reduction	2367									0
326	Reciprocal Insurance Payments	2368									0
327	Legal Service	2369									0
328	Property Insurance (Building & Grounds)	2371									0
329	Vehicle Insurance (Transportation)	2372									0
330	Total Support Services - General Administration	2000	0	0	0	0	0	0	0	0	0
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
335	DEBT SERVICE (TF)	5000									
336	Debt Service - Interest on Short-Term Debt										0
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

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

- 1
- 2
- 3
- 4

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	C	D	E	F	G
1							
2							
3	44063801060						
4	District Number						
5	Special Education District of McHenry County						
6	District Name						
DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY 2018-2019							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,168,823	1,220,003	10,000	0	4,398,826
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	743,245	255,204	0	0	998,449
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0
11	STATE SOURCES	3000	165,049	0	0	0	165,049
12	FEDERAL SOURCES	4000	5,857,151	0	0	0	5,857,151
13	Total Receipts/Revenues		6,765,445	255,204	0	0	7,020,649
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	601,541				601,541
16	SUPPORT SERVICES	2000	568,395	200,508	0	0	768,903
17	COMMUNITY SERVICES	3000	0	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	5,853,688	0	0	0	5,853,688
19	DEBT SERVICES	5000	0	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0
21	Total Disbursements/Expenditures		7,023,624	200,508	0	0	7,224,132
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(258,179)	54,696	0	0	(203,483)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		2,910,644	1,274,699	10,000	0	4,195,343

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	M	N	O	P	Q
1	ESTIMATED BUDGET FY2020-2021						
2							
3							
4							
5							
6	Special Education District of McHenry County						
	<i>District Name</i>						
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		2,910,644	1,274,699	10,000	0	4,195,343
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	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		2,910,644	1,274,699	10,000	0	4,195,343

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	W	X	Y	Z
1						
2						
3	44063801060					
4	District Number					
5	Special Education District of McHenry County					
6	District Name		FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		4,398,826	4,195,343	4,195,343	4,195,343
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	998,449	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	165,049	0	0	0
12	FEDERAL SOURCES	4000	5,857,151	0	0	0
13	Total Receipts/Revenues		7,020,649	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	601,541	0	0	0
16	SUPPORT SERVICES	2000	768,903	0	0	0
17	COMMUNITY SERVICES	3000	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	5,853,688	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		7,224,132	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(203,483)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		4,195,343	4,195,343	4,195,343	4,195,343

CHECK FOR ERRORS	
<p>This worksheet checks various cells to assure that selected items are in balance.</p> <p>Out-of-balance conditions are accompanied by an error message.</p> <p>Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Deficit reduction plan is not required.
If required, is Deficit Reduction Plan Completed (Page: DefReeductPlan 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.)	CHECK ERROR- IF ZERO, ENTER NUMBER 0
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)	Check Error!
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