

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

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

Unbalanced budget, a deficit reduction plan must be adopted and submitted concurrently with this budget. This deficit reduction plan must result in a balanced budget by the last year of the attached plan, as adopted by the local board of education. (Tab: Deficit BudgetSum Calc 20)

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

District Name: _____ Community Unit School District No. Two _____

District RCDT No: _____ 12-017-0020-26 _____

Budget of _____ Community Unit School District No. Two _____, County of _____ Crawford _____,
State of Illinois, for the Fiscal Year beginning _____ July 1, 2013 _____ and ending _____ June 30, 2014 _____.

WHEREAS the Board of Education of _____ Community Unit School District No. Two _____,
County of _____ Crawford _____, 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 _____ 23rd _____ day of _____ September _____, 20 _____ 13 _____,
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied
with;

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

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

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and expenditures from
each be and the same is hereby adopted as the budget of this school district for said fiscal year.

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this _____ 23rd _____
day of _____ September _____, 20 _____ 13 _____ by a roll call vote of _____ 5 _____ Yeas, and _____ 0 _____ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
Nancy Berty	
Larry Keeler	
Amy Stone	
Von Meeks	
Dennis Inboden	

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

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2013 ¹		459,342	1,103,940	3,569,263	968,679	407,936	108,655	0	39,215	500,600	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	7,421,370	1,548,600	1,609,450	586,900	738,075	100	144,900	727,000	146,900	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	13,000	0		0	0					
7	STATE SOURCES	3000	2,056,710	4,000	0	666,000	2,000	0	0	0	0	
8	FEDERAL SOURCES	4000	1,150,000	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		10,641,080	1,552,600	1,609,450	1,252,900	740,075	100	144,900	727,000	146,900	
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		10,641,080	1,552,600	1,609,450	1,252,900	740,075	100	144,900	727,000	146,900	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	7,557,642				182,000					
14	SUPPORT SERVICES	2000	3,711,750	1,368,137		1,180,400	465,500	108,755		744,000	647,500	
15	COMMUNITY SERVICES	3000	64,150	0		0	9,800					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	307,000	0	0	4,000	0	0			0	
17	DEBT SERVICES	5000	0	0	1,525,807	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	25,000	15,000	0	15,000	25,000	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		11,665,542	1,383,137	1,525,807	1,199,400	682,300	108,755		744,000	647,500	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		11,665,542	1,383,137	1,525,807	1,199,400	682,300	108,755		744,000	647,500	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(1,024,462)	169,463	83,643	53,500	57,775	(108,655)	144,900	(17,000)	(500,600)	
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	144,900									
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			28,720							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			3,206							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		144,900	0	31,926	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							144,900			
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	28,720									
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	3,206									
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		31,926	0	0	0	0	0	144,900	0	0	
80	Total Other Sources/Uses of Fund		112,974	0	31,926	0	0	0	(144,900)	0	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2014		(452,146)	1,273,403	3,684,832	1,022,179	465,711	0	0	22,215	0	

SUMMARY OF EXPENDITURES (by Major Object)												
	A	B	C	D	E	F	G	H	I	J	K	L
84	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
85			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
86	Object Name											
87	Salaries	100	7,844,325	366,687		659,200		0		614,000	0	9,484,212
88	Employee Benefits	200	2,013,444	111,200		212,050	657,300	0		0	0	2,993,994
89	Purchased Services	300	360,123	227,750	3,500	127,900		0		117,500	92,500	929,273
90	Supplies & Materials	400	666,450	526,250		169,000		0		5,000	5,000	1,371,700
91	Capital Outlay	500	22,750	130,750		13,350		108,755		7,500	550,000	833,105
92	Other Objects	600	732,750	15,000	1,522,307	15,150	25,000	0		0	0	2,310,207
93	Non-Capitalized Equipment	700	25,700	5,500		2,750		0		0	0	33,950
94	Termination Benefits	800	0	0		0						0
95	Total Expenditures		11,665,542	1,383,137	1,525,807	1,199,400	682,300	108,755		744,000	647,500	17,956,441

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2013 ⁷		459,342	1,103,940	3,569,263	968,679	407,936	108,655	0	39,215	500,600
4	Total Direct Receipts & Other Sources ⁸		10,785,980	1,552,600	1,641,376	1,252,900	740,075	100	144,900	727,000	146,900
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411	452,146								
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		452,146	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		11,238,126	1,552,600	1,641,376	1,252,900	740,075	100	144,900	727,000	146,900
12	Total Amount Available		11,697,468	2,656,540	5,210,639	2,221,579	1,148,011	108,755	144,900	766,215	647,500
13	Total Direct Disbursements & Other Uses ⁹		11,697,468	1,383,137	1,525,807	1,199,400	682,300	108,755	144,900	744,000	647,500
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141		452,146							
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	452,146	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		11,697,468	1,835,283	1,525,807	1,199,400	682,300	108,755	144,900	744,000	647,500
21	ENDING CASH BALANCE ON HAND June 30, 2014 ⁷		0	821,257	3,684,832	1,022,179	465,711	0	0	22,215	0

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	5,716,020	1,429,000	1,490,400	571,600	705,000	0	142,900	725,000	142,900
6	Leasing Purposes Levy ¹²	1130	142,900								
7	Special Education Purposes Levy	1140	114,320								
8	FICA and Medicare Only Levies	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		5,973,240	1,429,000	1,490,400	571,600	705,000	0	142,900	725,000	142,900
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	805,000				28,575				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		805,000	0	0	0	28,575	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
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	45,000								
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		45,000								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				2,800					
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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					2,800					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	12,750	35,000	122,300	25,000	12,000	250	3,000	4,500	10,500
66	Gain or Loss on Sale of Investments	1520	(5,000)	(18,000)	(3,250)	(13,000)	(7,500)	(150)	(1,000)	(2,500)	(6,500)
67	Total Earnings on Investments		7,750	17,000	119,050	12,000	4,500	100	2,000	2,000	4,000
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	141,000								
70	Sales to Pupils - Breakfast	1612	50,250								
71	Sales to Pupils - A la Carte	1613	135,000								
72	Sales to Pupils - Other (Describe & Itemize)	1614	1,000								
73	Sales to Adults	1620	14,750								
74	Other Food Service (Describe & Itemize)	1690	3,450								
75	Total Food Service		345,450								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	57,500								
78	Admissions - Other	1719	1,250								
79	Fees	1720	67,380								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	11,400								
82	Total District/School Activity Income		137,530	0							
83	TEXTBOOK Income										
84	Rentals - Regular Textbooks	1811	65,500								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821	500								
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		66,000								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910	500	22,500							
96	Contributions and Donations from Private Sources	1920	39,900	76,000							
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	1,000								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980		3,600							
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993									
107	Other Local Revenues (Describe & Itemize)	1999	0	500		500					
108	Total Other Revenue from Local Sources		41,400	102,600	0	500	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	7,421,370	1,548,600	1,609,450	586,900	738,075	100	144,900	727,000	146,900

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100	1,000								
112	Flow-Through Revenue from Federal Sources	2200	12,000								
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	13,000	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	1,185,210								
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		1,185,210	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	28,700								
125	Special Education - Extraordinary	3105	220,000								
126	Special Education - Personnel	3110	217,000								
127	Special Education - Orphanage - Individual	3120	3,000								
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145	500								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		469,200	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	22,000								
134	CTE - Secondary Program Improvement (CTEI)	3220	27,000								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		49,000	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	30,000								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	22,000								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500				440,000					
152	Transportation - Special Education	3510				216,000					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		656,000	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	300,000	4,000		10,000	2,000				
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									

1	A	B	C	D	E	F	G	H	I	J	K	
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
163	Chicago General Education Block Grant	3766										
164	Chicago Educational Services Block Grant	3767										
165	School Safety & Educational Improvement Block Grant	3775										
166	Technology - Learning Technology Centers	3780										
167	State Charter Schools	3815										
168	Extended Learning Opportunities - Summer Bridges	3825										
169	Infrastructure Improvements - Planning/Construction	3920										
170	School Infrastructure - Maintenance Projects	3925										
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,300									
172	Total Restricted Grants-In-Aid		871,500	4,000	0	666,000	2,000	0	0	0	0	
173	Total Receipts/Revenues from State Sources	3000	2,056,710	4,000	0	666,000	2,000	0	0	0	0	
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES											
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.											
176	Federal Impact Aid	4001										
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009										
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0	
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT											
180	Head Start	4045										
181	Construction (Impact Aid)	4050										
182	MAGNET	4060										
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090										
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0	
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE											
186	TITLE V											
187	Title V - Innovation and Flexibility Formula	4100										
188	Title V - SEA Projects	4105										
189	Title V - Rural and Low Income Schools (REI)	4107										
190	Title V - Other (Describe & Itemize)	4199										
191	Total Title V		0	0		0	0					
192	FOOD SERVICE											
193	Breakfast Start-Up	4200										
194	National School Lunch Program	4210	275,000									
195	Special Milk Program	4215										
196	School Breakfast Program	4220	120,000									
197	Summer Food Service Admin/Program	4225										
198	Child Care Commodity/SFS 13-Adult Day Care	4226										
199	Fresh Fruit and Vegetables	4240										
200	Food Service - Other (Describe & Itemize)	4299										
201	Total Food Service		395,000				0					
202	TITLE I											
203	Title I - Low Income	4300	350,000									
204	Title I - Low Income - Neglected, Private	4305										
205	Title I - Comprehensive School Reform	4332										
206	Title I - Reading First	4334										
207	Title I - Even Start	4335										
208	Title I - Reading First SEA Funds	4337										
209	Title I - Migrant Education	4340										
210	Title I - Other (Describe & Itemize)	4399										
211	Total Title I		350,000	0		0	0					

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600									
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620									
221	Federal Special Education - IDEA Room & Board	4625	240,000								
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		240,000	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title III Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - XI	4880									
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Advanced Placement Fee/International Baccalaureate	4904									
262	Emergency Immigrant Assistance	4905									
263	Title III - English Language Acquisition	4909									
264	Learn & Serve America	4910									
265	McKinney Education for Homeless Children	4920									
266	Title II - Eisenhower - Professional Development Formula	4930									
267	Title II - Teacher Quality	4932	80,000								

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
268	Federal Charter Schools	4960									
269	Medicaid Matching Funds - Administrative Outreach	4991	50,000								
270	Medicaid Matching Funds - Fee-For-Service Program	4992	35,000								
271	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998									
272	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,150,000	0	0	0	0	0		0	0
273	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,150,000	0	0	0	0	0	0	0	0
274	TOTAL DIRECT RECEIPTS/REVENUES		10,641,080	1,552,600	1,609,450	1,252,900	740,075	100	144,900	727,000	146,900

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	3,862,500	858,000	37,100	111,550	0	5,550	19,200	0	4,893,900
6	Pre-K Programs	1125	116,000	41,200	0	4,000	0	0	0	0	161,200
7	Special Education Programs (Functions 1200 - 1220)	1200	914,500	174,750	1,350	8,600	0	0	1,250	0	1,100,450
8	Special Education Programs Pre-K	1225									0
9	Remedial and Supplemental Programs K-12	1250	191,500	103,000	142	1,000	0	0	0	0	295,642
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400	272,000	65,800	2,100	15,700	21,000	0	2,000	0	378,600
13	Interscholastic Programs	1500	295,000	4,800	41,500	36,600	0	5,500	0	0	383,400
14	Summer School Programs	1600	3,500	50	0	0	0	0	0	0	3,550
15	Gifted Programs	1650									0
16	Driver's Education Programs	1700	27,000	400	4,300	200	0	0	0	0	31,900
17	Bilingual Programs	1800	9,000								9,000
18	Truant Alternative & Optional Programs	1900						300,000			300,000
19	Pre-K Programs - Private Tuition	1910									0
20	Regular K-12 Programs Private Tuition	1911									0
21	Special Education Programs K-12 Private Tuition	1912									0
22	Special Education Programs Pre-K Tuition	1913									0
23	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
25	Adult/Continuing Education Programs Private Tuition	1916									0
26	CTE Programs Private Tuition	1917									0
27	Interscholastic Programs Private Tuition	1918									0
28	Summer School Programs Private Tuition	1919									0
29	Gifted Programs Private Tuition	1920									0
30	Bilingual Programs Private Tuition	1921									0
31	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
32	Total Instruction¹⁴	1000	5,691,000	1,248,000	86,492	177,650	21,000	311,050	22,450	0	7,557,642
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	42,100	17,900	0	0	0	0	0	0	60,000
36	Guidance Services	2120	235,000	59,000	3,800	10,100	0	0	700	0	308,600
37	Health Services	2130	33,000	7,800	5,000	5,000	0	0	0	0	50,800
38	Psychological Services	2140									0
39	Speech Pathology & Audiology Services	2150		190,000	43,000	6,200	1,750	0	500	0	241,450
40	Other Support Services - Pupils (Describe & Itemize)	2190	9,000	0	250	0	0	0	0	0	9,250
41	Total Support Services - Pupil	2100	319,100	274,700	52,050	21,300	1,750	0	1,200	0	670,100
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	40,200	32,725	21,700	22,940	0	0	0	0	117,565
44	Educational Media Services	2220	180,000	49,500	11,550	31,610	0	0	0	0	272,660
45	Assessment & Testing	2230	3,500	50	6,000	4,450	0	0	0	0	14,000
46	Total Support Services - Instructional Staff	2200	223,700	82,275	39,250	59,000	0	0	0	0	404,225
47	Support Services - General Administration										
48	Board of Education Services	2310	27,500	4,500	76,000	3,500	0	84,000	0	0	195,500
49	Executive Administration Services	2320	140,000	26,000	1,500	1,200	0	1,500	0	0	170,200
50	Special Area Administration Services	2330	109,000	27,894	3,000	4,550	0	0	0	0	144,444
51	Tort Immunity Services	2360 - 2370									0
52	Total Support Services - General Administration	2300	276,500	58,394	80,500	9,250	0	85,500	0	0	510,144
53	Support Services - School Administration										
54	Office of the Principal Services	2410	755,000	184,000	7,975	15,700	0	4,200	550	0	967,425
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	Total Support Services - School Administration	2400	755,000	184,000	7,975	15,700	0	4,200	550	0	967,425

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
57	Support Services - Business										
58	Direction of Business Support Services	2510									0
59	Fiscal Services	2520	130,000	27,000	12,500	1,000	0	0	500	0	171,000
60	Operation & Maintenance of Plant Services	2540	15,000	200	7,880	2,000	0	0	0	0	25,080
61	Pupil Transportation Services	2550	0	0	5,000	15,500	0	0	0	0	20,500
62	Food Services	2560	326,000	121,000	6,000	361,000	0	0	1,000	0	815,000
63	Internal Services	2570									0
64	Total Support Services - Business	2500	471,000	148,200	31,380	379,500	0	0	1,500	0	1,031,580
65	Support Services - Central										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620									0
68	Information Services	2630									0
69	Staff Services	2640	0	0	1,750	0	0	0	0	0	1,750
70	Data Processing Services	2660	60,000	7,800	250	500	0	0	0	0	68,550
71	Total Support Services - Central	2600	60,000	7,800	2,000	500	0	0	0	0	70,300
72	Other Support Services (Describe & Itemize)	2900	0	0	57,976	0	0	0	0	0	57,976
73	Total Support Services	2000	2,105,300	755,369	271,131	485,250	1,750	89,700	3,250	0	3,711,750
74	COMMUNITY SERVICES (ED)	3000	48,025	10,075	2,500	3,550	0	0	0	0	64,150
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)										
77	Payments for Regular Programs	4110									0
78	Payments for Special Education Programs	4120									0
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						500			500
83	Total Payments to Districts and Other Govt Units (In-State)	4100			0			500			500
84	Payments for Regular Programs - Tuition	4210									0
85	Payments for Special Education Programs - Tuition	4220						240,000			240,000
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0
87	Payments for CTE Programs - Tuition	4240						61,000			61,000
88	Payments for Community College Programs - Tuition	4270									0
89	Payments for Other Programs - Tuition	4280						5,500			5,500
90	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
91	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						306,500			306,500
92	Payments for Regular Programs - Transfers	4310									0
93	Payments for Special Education Programs - Transfers	4320									0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
95	Payments for CTE Programs - Transfers	4340									0
96	Payments for Community College Program - Transfers	4370									0
97	Payments for Other Programs - Transfers	4380									0
98	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
99	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
100	Payments to Other District & Govt Units (Out of State)	4400									0
101	Total Payments to Other District & Govt Units	4000			0			307,000			307,000
102	DEBT SERVICE (ED)										
103	Debt Service - Interest on Short-Term Debt										
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
109	Total Debt Service - Interest on Short-Term Debt	5100						0			0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
110	Debt Service - Interest on Long-Term Debt	5200									0
111	Total Debt Service	5000						0			0
112	PROVISION FOR CONTINGENCIES (ED)	6000						25,000			25,000
113	Total Direct Disbursements/Expenditures		7,844,325	2,013,444	360,123	666,450	22,750	732,750	25,700	0	11,665,542
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,024,462)
115											
116	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
117	SUPPORT SERVICES (O&M)										
118	Support Services - Pupil										
119	Other Support Services - Pupils (Describe & Itemize)	2190									0
120	Support Services - Business										
121	Direction of Business Support Services	2510									0
122	Facilities Acquisition & Construction Services	2530									0
123	Operation & Maintenance of Plant Services	2540	366,687	111,200	227,750	526,250	130,750	0	5,500	0	1,368,137
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	366,687	111,200	227,750	526,250	130,750	0	5,500	0	1,368,137
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	366,687	111,200	227,750	526,250	130,750	0	5,500	0	1,368,137
129	COMMUNITY SERVICES (O&M)	3000									0
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
131	Payments to Other Govt Units (In-State)										
132	Payments for Special Education Programs	4120									0
133	Payments for CTE Program	4140									0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
135	Total Payments to Other Govt Units (In-State)	4100			0			0			0
136	Payments to Other Govt Units (Out of State) ¹⁴	4400									0
137	Total Payments to Other District and Govt Unit	4000			0			0			0
138	DEBT SERVICE (O&M)										
139	Debt Service - Interest on Short-Term Debt										
140	Tax Anticipation Warrants	5110									0
141	Tax Anticipation Notes	5120									0
142	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
143	State Aid Anticipation Certificates	5140									0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0
146	Debt Service - Interest on Long-Term Debt	5200									0
147	Total Debt Service	5000						0			0
148	PROVISION FOR CONTINGENCIES (O&M)	6000						15,000			15,000
149	Total Direct Disbursements/Expenditures		366,687	111,200	227,750	526,250	130,750	15,000	5,500	0	1,383,137
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										169,463
151											
152	30 - DEBT SERVICE FUND (DS)										
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
154	DEBT SERVICE (DS)										
155	Debt Service - Interest on Short-Term Debt										
156	Tax Anticipation Warrants	5110									0
157	Tax Anticipation Notes	5120									0
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
159	State Aid Anticipation Certificates	5140									0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
161	Total Debt Service - Interest On Short-Term Debt	5100						0			0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
162	Debt Service - Interest on Long-Term Debt	5200						663,587			663,587
163	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						858,720			858,720
164	Debt Service Other (Describe & Itemize)	5400			3,500						3,500
165	Total Debt Service	5000			3,500			1,522,307			1,525,807
166	PROVISION FOR CONTINGENCIES (DS)	6000									0
167	Total Direct Disbursements/Expenditures				3,500			1,522,307			1,525,807
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										83,643
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Support Services - Pupils										
173	Other Support Services - Pupils (Describe & Itemize)	2190									0
174	Support Services - Business										
175	Pupil Transportation Services	2550	659,200	212,050	123,900	169,000	13,350	150	2,750	0	1,180,400
176	Other Support Services (Describe & Itemize)	2900									0
177	Total Support Services	2000	659,200	212,050	123,900	169,000	13,350	150	2,750	0	1,180,400
178	COMMUNITY SERVICES (TR)										
179	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
180	Payments to Other Govt Units (In-State)										
181	Payments for Regular Program	4110									0
182	Payments for Special Education Programs	4120			4,000						4,000
183	Payments for Adult/Continuing Education Programs	4130									0
184	Payments for CTE Programs	4140									0
185	Payments for Community College Programs	4170									0
186	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
187	Total Payments to Other Govt Units (In-State)	4100			4,000			0			4,000
188	Payments to Other Govt Units (Out-of-State)										
188	(Describe & Itemize)	4400									0
189	Total Payments to Other Districts & Govt Units	4000			4,000			0			4,000
190	DEBT SERVICE (TR)										
191	Debt Service - Interest on Short-Term Debt										
192	Tax Anticipation Warrants	5110									0
193	Tax Anticipation Notes	5120									0
194	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
195	State Aid Anticipation Certificates	5140									0
196	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
197	Total Debt Service - Interest On Short-Term Debt	5100						0			0
198	Debt Service - Interest on Long-Term Debt										
198		5200						0			0
199	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0
200	Debt Service - Other (Describe and Itemize)	5400						0			0
201	Total Debt Service	5000						0			0
202	PROVISION FOR CONTINGENCIES (TR)	6000						15,000			15,000
203	Total Direct Disbursements/Expenditures		659,200	212,050	127,900	169,000	13,350	15,150	2,750	0	1,199,400
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										53,500
205											
206	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
207	INSTRUCTION (MR/SS)										
208	Regular Program	1100		87,500							87,500
209	Pre-K Programs	1125		8,000							8,000
210	Special Education Programs (Functions 1200-1220)	1200		63,800							63,800
211	Special Education Programs Pre-K	1225									0
212	Remedial and Supplemental Programs K-12	1250		2,750							2,750
213	Remedial and Supplemental Programs Pre-K	1275									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
214	Adult/Continuing Education Programs	1300									0
215	CTE Programs	1400		4,300							4,300
216	Interscholastic Programs	1500		13,250							13,250
217	Summer School Programs	1600		50							50
218	Gifted Programs	1650									0
219	Driver's Education Programs	1700		600							600
220	Bilingual Programs	1800		1,750							1,750
221	Truant Alternative & Optional Programs	1900									0
222	Total Instruction	1000		182,000							182,000
223	SUPPORT SERVICES (MR/SS)										
224	Support Services - Pupil										
225	Attendance & Social Work Services	2110		750							750
226	Guidance Services	2120		10,000							10,000
227	Health Services	2130		9,250							9,250
228	Psychological Services	2140									0
229	Speech Pathology & Audiology Services	2150		3,000							3,000
230	Other Support Services - Pupils (Describe & Itemize)	2190		4,500							4,500
231	Total Support Services - Pupil	2100		27,500							27,500
232	Support Services - Instructional Staff										
233	Improvement of Instruction Services	2210		4,700							4,700
234	Educational Media Services	2220		6,500							6,500
235	Assessment & Testing	2230		100							100
236	Total Support Services - Instructional Staff	2200		11,300							11,300
237	Support Services - General Administration										
238	Board of Education Services	2310		6,500							6,500
239	Executive Administration Services	2320		6,250							6,250
240	Special Area Administrative Services	2330		10,400							10,400
241	Claims Paid from Self Insurance Fund	2361									0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
243	Unemployment Insurance Payments	2363									0
244	Insurance Payments (regular or self-insurance)	2364									0
245	Risk Management and Claims Services Payments	2365									0
246	Judgment and Settlements	2366									0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
248	Reciprocal Insurance Payments	2368									0
249	Legal Service	2369									0
250	Total Support Services - General Administration	2300		23,150							23,150
251	Support Services - School Administration										
252	Office of the Principal Services	2410		63,000							63,000
253	Other Support Services - School Administration (Describe & Itemize)	2490									0
254	Total Support Services - School Administration	2400		63,000							63,000
255	Support Services - Business										
256	Direction of Business Support Services	2510									0
257	Fiscal Services	2520		33,750							33,750
258	Facilities Acquisition & Construction Services	2530									0
259	Operation & Maintenance of Plant Service	2540		109,550							109,550
260	Pupil Transportation Services	2550		121,500							121,500
261	Food Services	2560		63,000							63,000
262	Internal Services	2570									0
263	Total Support Services - Business	2500		327,800							327,800

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
264	Support Services - Central										
265	Direction of Central Support Services	2610									0
266	Planning, Research, Development & Evaluation Services	2620									0
267	Information Services	2630									0
268	Staff Services	2640									0
269	Data Processing Services	2660		12,750							12,750
270	Total Support Services - Central	2600		12,750							12,750
271	Other Support Services (Describe & Itemize)	2900									0
272	Total Support Services	2000		465,500							465,500
273	COMMUNITY SERVICES (MR/SS)	3000		9,800							9,800
274	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
275	Payments for Special Education Programs	4120									0
276	Payments for CTE Programs	4140									0
277	Total Payments to Other Districts & Govt Units	4000		0							0
278	DEBT SERVICE (MR/SS)										
279	Debt Service - Interest on Short-Term Debt										
280	Tax Anticipation Warrants	5110									0
281	Tax Anticipation Notes	5120									0
282	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
283	State Aid Anticipation Certificates	5140									0
284	Other (Describe & Itemize)	5150									0
285	Total Debt Service	5000						0			0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000						25,000			25,000
287	Total Direct Disbursements/Expenditures			657,300				25,000			682,300
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										57,775
289											
290	60 - CAPITAL PROJECTS (CP)										
291	SUPPORT SERVICES (CP)										
292	Support Services - Business										
293	Facilities Acquisition & Construction Services	2530					108,755				108,755
294	Other Support Services (Describe & Itemize)	2900									0
295	Total Support Services	2000	0	0	0	0	108,755	0	0		108,755
296	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
297	Payments to Other Govt Units (In-State)										
298	Payments to Other Govt Units (In-State)	4100									0
299	Payment for Special Education Programs	4120									0
300	Payment for CTE Programs	4140									0
301	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
302	Total Payments to Other Districts & Govt Units	4000			0			0			0
303	PROVISION FOR CONTINGENCIES (CP)	6000									0
304	Total Direct Disbursements/Expenditures		0	0	0	0	108,755	0	0		108,755
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(108,655)
306											
307	70 WORKING CASH FUND (WC)										
308											
309	80 - TORT FUND (TF)										
310	SUPPORT SERVICES - GENERAL ADMINISTRATION										
311	Claims Paid from Self Insurance Fund	2361			85,000						85,000
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
313	Unemployment Insurance Payments	2363									0
314	Insurance Payments (regular or self-insurance)	2364	614,000		15,000	5,000	7,500				641,500
315	Risk Management and Claims Services Payments	2365									0
316	Judgment and Settlements	2366			7,500						7,500

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
318	Reciprocal Insurance Payments	2368			10,000						10,000
319	Legal Service	2369									0
320	Property Insurance (Building & Grounds)	2371									0
321	Vehicle Insurance (Transportation)	2372									0
322	Total Support Services - General Administration	2000	614,000	0	117,500	5,000	7,500	0	0		744,000
323	DEBT SERVICE (TF)										
324	Debt Service - Interest on Short-Term Debt										
325	Tax Anticipation Warrants	5110									0
326	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
327	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
328	Total Debt Service	5000						0			0
329	PROVISION FOR CONTINGENCIES (TF)	6000									0
330	Total Direct Disbursements/Expenditures		614,000	0	117,500	5,000	7,500	0	0		744,000
331	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(17,000)
332											
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
334	SUPPORT SERVICES (FP&S)										
335	Support Services - Business										
336	Facilities Acquisition & Construction Services	2530									0
337	Operation & Maintenance of Plant Service	2540			92,500	5,000	550,000				647,500
338	Total Support Services - Business	2500	0	0	92,500	5,000	550,000	0	0		647,500
339	Other Support Services (Describe & Itemize)	2900									0
340	Total Support Services	2000	0	0	92,500	5,000	550,000	0	0		647,500
341	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
343	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
344	DEBT SERVICE (FP&S)										
345	Debt Service - Interest on Short-Term Debt										
346	Tax Anticipation Warrants	5110									0
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
348	Total Debt Service - Interest on Short-Term Debt	5100						0			0
349	Debt Service - Interest on Long-Term Debt	5300									0
350	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5000									0
351	Total Debt Service	5000						0			0
352	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
353	Total Direct Disbursements/Expenditures		0	0	92,500	5,000	550,000	0	0		647,500
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(500,600)

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

1. 1614- Sales to students from cafeterias during special events
2. 1690- Payments to cafeterias for banquets ect
3. 1790-Sales for student shirts & convenience fees
4. 1999- Used Bus/Oil sales
5. 3999- State Library Grant

EXPENSES:

1. 2190- Noontime/Lockerroom Supervison/Student Assemblies
2. 2900- Title I Supplemental Ed Services as Required
3. 4190- Refund prior year grants to the State
4. 5400- Debt Service paying agent contracted service

	A	B	C	D	E	F
1						
2	Community Unit School District No. Two 12017002026					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	10,641,080	1,552,600	1,252,900	144,900	13,591,480
6	Direct Expenditures	11,665,542	1,383,137	1,199,400		14,248,079
7	Difference	(1,024,462)	169,463	53,500	144,900	(656,599)
8	Estimated Fund Balance - June 30, 2014	(452,146)	1,273,403	1,022,179		1,843,436
9	Unbalanced budget, a deficit reduction plan must be adopted and submitted concurrently with this budget. This deficit reduction plan must result in a balanced budget by the last year of the attached plan, as adopted by the local board of education. (Tab: Deficit BudgetSum Calc 20)					
10						
11						
12	<p>A deficit reduction plan is required if the local board of education adopts (or amends) the 2013-14 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</p>					
13	<p>Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.</p>					
14	<p>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2012-2013 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</p>					
15	<p>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</p>					

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

	A	B	C	D	E	F	G	
1	Community Unit School District No. Two 12017002026		DEFICIT REDUCTION PLAN					
2			ESTIMATED BUDGET					
3			FY2013-14					
4			<i>District Number</i>					
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		459,342	1,103,940	968,679	0	2,531,961	
8	RECEIPTS/REVENUES	Acct No.						
9	LOCAL SOURCES	1000	7,421,370	1,548,600	586,900	144,900	9,701,770	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	13,000	0	0		13,000	
11	STATE SOURCES	3000	2,056,710	4,000	666,000	0	2,726,710	
12	FEDERAL SOURCES	4000	1,150,000	0	0	0	1,150,000	
13	Total Receipts/Revenues		10,641,080	1,552,600	1,252,900	144,900	13,591,480	
14	DISBURSEMENTS/EXPENDITURES	Funct No.						
15	INSTRUCTION	1000	7,557,642				7,557,642	
16	SUPPORT SERVICES	2000	3,711,750	1,368,137	1,180,400		6,260,287	
17	COMMUNITY SERVICES	3000	64,150	0	0		64,150	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	307,000	0	4,000		311,000	
19	DEBT SERVICES	5000	0	0	0		0	
20	PROVISION FOR CONTINGENCIES	6000	25,000	15,000	15,000		55,000	
21	Total Disbursements/Expenditures		11,665,542	1,383,137	1,199,400		14,248,079	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,024,462)	169,463	53,500	144,900	(656,599)	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)		144,900	0	0	0	144,900	
25	OTHER USES OF FUNDS (8000)		31,926	0	0	144,900	176,826	
26	TOTAL OTHER SOURCES/USES OF FUNDS		112,974	0	0	(144,900)	(31,926)	
27	ESTIMATED ENDING FUND BALANCE		(452,146)	1,273,403	1,022,179	0	1,843,436	

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

	A	B	H	I	J	K	L	
1	Community Unit School District No. Two 12017002026		ESTIMATED BUDGET FY2014-15					
2								
3								
4								<i>District Number</i>
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		(452,146)	1,273,403	1,022,179	0	1,843,436	
8	RECEIPTS/REVENUES	Acct No.						
9	LOCAL SOURCES	1000	7,700,000	1,600,000	600,000	150,000	10,050,000	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	13,500	0	0	0	13,500	
11	STATE SOURCES	3000	2,050,000	4,000	670,000	0	2,724,000	
12	FEDERAL SOURCES	4000	1,150,000	0	0	0	1,150,000	
13	Total Receipts/Revenues		10,913,500	1,604,000	1,270,000	150,000	13,937,500	
14	DISBURSEMENTS/EXPENDITURES	Funct No.						
15	INSTRUCTION	1000	7,375,000				7,375,000	
16	SUPPORT SERVICES	2000	3,475,000	1,335,000	1,080,000		5,890,000	
17	COMMUNITY SERVICES	3000	60,000	0	0		60,000	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	300,000	4,000	5,000		309,000	
19	DEBT SERVICES	5000	0	0			0	
20	PROVISION FOR CONTINGENCIES	6000	25,000	11,000	15,000		51,000	
21	Total Disbursements/Expenditures		11,235,000	1,350,000	1,100,000		13,685,000	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(321,500)	254,000	170,000	150,000	252,500	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)		4,150,000	0	0		4,150,000	
25	OTHER USES OF FUNDS (8000)		32,000	0	0	150,000	182,000	
26	TOTAL OTHER SOURCES/USES OF FUNDS		4,118,000	0	0	(150,000)	3,968,000	
27	ESTIMATED ENDING FUND BALANCE		3,344,354	1,527,403	1,192,179	0	6,063,936	

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

	A	B	M	N	O	P	Q	
1	Community Unit School District No. Two 12017002026		ESTIMATED BUDGET FY2015-16					
2								
3								
4								<i>District Number</i>
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,344,354	1,527,403	1,192,179	0	6,063,936	
8	RECEIPTS/REVENUES	Acct No.						
9	LOCAL SOURCES	1000	9,000,000	1,750,000	650,000	165,000	11,565,000	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	13,500	0	0	0	13,500	
11	STATE SOURCES	3000	2,100,000	4,000	675,000	0	2,779,000	
12	FEDERAL SOURCES	4000	1,150,000	0	0	0	1,150,000	
13	Total Receipts/Revenues		12,263,500	1,754,000	1,325,000	165,000	15,507,500	
14	DISBURSEMENTS/EXPENDITURES	Funct No.						
15	INSTRUCTION	1000	7,560,000				7,560,000	
16	SUPPORT SERVICES	2000	3,555,000	1,360,000	1,180,000		6,095,000	
17	COMMUNITY SERVICES	3000	60,000	0	0		60,000	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	300,000	4,000	5,000		309,000	
19	DEBT SERVICES	5000	0	0	0		0	
20	PROVISION FOR CONTINGENCIES	6000	25,000	11,000	15,000		51,000	
21	Total Disbursements/Expenditures		11,500,000	1,375,000	1,200,000		14,075,000	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		763,500	379,000	125,000	165,000	1,432,500	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0	
25	OTHER USES OF FUNDS (8000)		32,000	0	0	0	32,000	
26	TOTAL OTHER SOURCES/USES OF FUNDS		(32,000)	0	0	0	(32,000)	
27	ESTIMATED ENDING FUND BALANCE		4,075,854	1,906,403	1,317,179	165,000	7,464,436	

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

	A	B	R	S	T	U	V	
1	Community Unit School District No. Two 12017002026		ESTIMATED BUDGET FY2016-17					
2								
3								
4								<i>District Number</i>
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		4,075,854	1,906,403	1,317,179	165,000	7,464,436	
8	RECEIPTS/REVENUES	Acct No.						
9	LOCAL SOURCES	1000	9,000,000	1,750,000	650,000	165,000	11,565,000	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	13,500	0	0	0	13,500	
11	STATE SOURCES	3000	2,000,000	4,000	675,000	0	2,679,000	
12	FEDERAL SOURCES	4000	1,150,000	0	0	0	1,150,000	
13	Total Receipts/Revenues		12,163,500	1,754,000	1,325,000	165,000	15,407,500	
14	DISBURSEMENTS/EXPENDITURES	Funct No.						
15	INSTRUCTION	1000	7,560,000				7,560,000	
16	SUPPORT SERVICES	2000	3,555,000	1,385,000	1,230,000		6,170,000	
17	COMMUNITY SERVICES	3000	60,000	0	0		60,000	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	300,000	4,000	5,000		309,000	
19	DEBT SERVICES	5000	0	0	0		0	
20	PROVISION FOR CONTINGENCIES	6000	25,000	11,000	15,000		51,000	
21	Total Disbursements/Expenditures		11,500,000	1,400,000	1,250,000		14,150,000	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		663,500	354,000	75,000	165,000	1,257,500	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0	
25	OTHER USES OF FUNDS (8000)		32,000	0	0	0	32,000	
26	TOTAL OTHER SOURCES/USES OF FUNDS		(32,000)	0	0	0	(32,000)	
27	ESTIMATED ENDING FUND BALANCE		4,707,354	2,260,403	1,392,179	330,000	8,689,936	

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

	A	B	W	X	Y	Z
1	Community Unit School District No. Two 12017002026 <i>District Number</i>		SUMMARY			
2			BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
3			ESTIMATED BUDGET			
4			<i>Date of Adoption:</i> 09/23/13			
5			<i>(Enter as MM/DD/YY)</i>			
6			FY2013-14	FY2014-15	FY2015-16	FY2016-17
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		2,531,961	1,843,436	6,063,936	7,464,436
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	9,701,770	10,050,000	11,565,000	11,565,000
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	13,000	13,500	13,500	13,500
11	STATE SOURCES	3000	2,726,710	2,724,000	2,779,000	2,679,000
12	FEDERAL SOURCES	4000	1,150,000	1,150,000	1,150,000	1,150,000
13	Total Receipts/Revenues		13,591,480	13,937,500	15,507,500	15,407,500
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	7,557,642	7,375,000	7,560,000	7,560,000
16	SUPPORT SERVICES	2000	6,260,287	5,890,000	6,095,000	6,170,000
17	COMMUNITY SERVICES	3000	64,150	60,000	60,000	60,000
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	311,000	309,000	309,000	309,000
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	55,000	51,000	51,000	51,000
21	Total Disbursements/Expenditures		14,248,079	13,685,000	14,075,000	14,150,000
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(656,599)	252,500	1,432,500	1,257,500
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		144,900	4,150,000	0	0
25	OTHER USES OF FUNDS (8000)		176,826	182,000	32,000	32,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		(31,926)	3,968,000	(32,000)	(32,000)
27	ESTIMATED ENDING FUND BALANCE		1,843,436	6,063,936	7,464,436	8,689,936

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

Community Unit School District No. Two 12017002026

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

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

1. Background and Narrative of Budget Reductions:

This budget reduction plan uses a 5% increase in local revenue for the Education, O & M, and Transportation Funds. For State Revenue, we assume a slight increase in year one and three with an assumption of the state catching up with amounts owed in year FY15. The amount of expenditures in these funds are to be frozen or slightly increased as the years progress.

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

The foundation level is assumed to have a slight increase over the three year plan. In addition, we anticipate a small increase in the poverty grant as our census numbers climb.

- Equal Assessed Valuation and Tax Rates:

We anticipate a 5% increase in EAV in the first year. The second year is a reassessment year for a local industry.

We have every reason to expect a significant increase in EAV at that time.

- Employee Salaries and Benefits:

In the first year- non certified staff and administrative salaries frozen. Certified Staff- renegotiate in FY14. All administrative benefit packages- renegotiated and retirements utilized to reduce staff where we can and rehire at lower salaries.

- Short and Long Term Borrowing:

The Board has already issued and passed a resolution to issue Working Cash Bonds. The final steps have been taken to issue up to \$4,000,000 in Working Cash Bonds in FY 15.

- Educational Impact:

The educational impact will be detrimental. In order to meet these assumptions, a reduction in staff is likely, classroom sizes will possibly be affected, and education of students negatively affected.

- Other Assumptions:

A referendum to increase local revenue is being considered for placement on the March, 2014 ballot.

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

This Board has considered all available options for cuts and additional revenue. Stakeholders have been considered Surveys have been taken. Studies on the costs of extracurriculars and all programs were done.

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2014 budgeted expenditures over FY2013 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and may be submitted in conjunction with that report.

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at:

[Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)

School District Name: Community Unit School District No. Two
RCDT Number: 12-017-0020-26

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2013			Budgeted Expenditures, Fiscal Year 2014		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	170,591		170,591	170,200		170,200
2. Special Area Administration Services	2330	145,162		145,162	144,444		144,444
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	0		0	0	0	0
5. Internal Services	2570	0		0	0		0
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		315,753	0	315,753	314,644	0	314,644
9. Estimated Percent Increase (Decrease) for FY2014 (Budgeted) over FY2013 (Actual)							0%

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Reference Description

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