

**ILLINOIS STATE BOARD OF EDUCATION**  
School Business Services Division

**Accounting Basis:**

Cash  
 Accrual

**SCHOOL DISTRICT BUDGET FORM \***  
**July 1, 2014 - June 30, 2015**

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

**If your FY14 AFR states that you need to do a deficit reduction plan and your FY15 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)**

Budget of \_\_\_\_\_ Community Unit School District No. Two \_\_\_\_\_, County of \_\_\_\_\_ Crawford \_\_\_\_\_,  
State of Illinois, for the Fiscal Year beginning \_\_\_\_\_ July 1, 2014 \_\_\_\_\_ and ending \_\_\_\_\_ June 30, 2015 \_\_\_\_\_.

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 \_\_\_\_\_ 22 \_\_\_\_\_ day of \_\_\_\_\_ September \_\_\_\_\_, 20 \_\_\_\_\_ 14 \_\_\_\_\_,  
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, 2014 \_\_\_\_\_ and ending \_\_\_\_\_ June 30, 2015 \_\_\_\_\_.

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 \_\_\_\_\_ 22nd \_\_\_\_\_  
day of \_\_\_\_\_ September \_\_\_\_\_, 20 \_\_\_\_\_ 14 \_\_\_\_\_ by a roll call vote of \_\_\_\_\_ 6 \_\_\_\_\_ Yeas, and \_\_\_\_\_ 0 \_\_\_\_\_ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
Dennis Inboden	
Stacey Shew	
Von Meeks	
Nancy Berty	
William Ecton	
Amy Stone	

\* 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](http://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	<b>ESTIMATED BEGINNING FUND BALANCE July 1, 2014 <sup>1</sup></b>		(256,843)	1,242,415	3,677,255	1,220,821	538,140	0	0	29,015	114,445	
4	<b>RECEIPTS/REVENUES</b>											
5	<b>LOCAL SOURCES</b>	1000	7,534,350	1,609,600	1,651,200	586,895	775,175	0	146,000	845,000	146,000	
6	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	18,000	0		0	0					
7	<b>STATE SOURCES</b>	3000	2,023,400	44,160	0	562,000	2,000	0	0	0	0	
8	<b>FEDERAL SOURCES</b>	4000	1,043,000	0	0	0	0	0	0	0	0	
9	<b>Total Direct Receipts/Revenues <sup>8</sup></b>		10,618,750	1,653,760	1,651,200	1,148,895	777,175	0	146,000	845,000	146,000	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998										
11	<b>Total Receipts/Revenues</b>		10,618,750	1,653,760	1,651,200	1,148,895	777,175	0	146,000	845,000	146,000	
12	<b>DISBURSEMENTS/EXPENDITURES</b>											
13	<b>INSTRUCTION</b>	1000	7,636,266				185,750					
14	<b>SUPPORT SERVICES</b>	2000	3,571,005	1,526,642		1,129,895	486,400	0		802,500	176,445	
15	<b>COMMUNITY SERVICES</b>	3000	60,050	0		0	9,800					
16	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	4000	333,725	0	0	4,000	0	0			0	
17	<b>DEBT SERVICES</b>	5000	0	0	1,628,366	0	0			0	0	
18	<b>PROVISION FOR CONTINGENCIES</b>	6000	0	20,000	0	15,000	25,000	0		0	0	
19	<b>Total Direct Disbursements/Expenditures <sup>9</sup></b>		11,601,046	1,546,642	1,628,366	1,148,895	706,950	0		802,500	176,445	
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0	
21	<b>Total Disbursements/Expenditures</b>		11,601,046	1,546,642	1,628,366	1,148,895	706,950	0		802,500	176,445	
22	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		(982,296)	107,118	22,834	0	70,225	0	146,000	42,500	(30,445)	
23	<b>OTHER SOURCES/USES OF FUNDS</b>											
24	<b>OTHER SOURCES OF FUNDS (7000)</b>											
25	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>											
26	Abolishment the Working Cash Fund <sup>16</sup>	7110	146,000									
27	Abatement of the Working Cash Fund <sup>16</sup>	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 <sup>3</sup> Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3a</sup> Proceeds to Debt Service Fund	7170			0							
34	<b>SALE OF BONDS (7200)</b>											
35	Principal on Bonds Sold <sup>4</sup>	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets <sup>5</sup>	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			30,078							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			1,848							
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			64,237							
46	<b>Total Other Sources of Funds <sup>8</sup></b>		146,000	0	96,163	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	<b>OTHER USES OF FUNDS (8000)</b>											
49	<b>TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>											
50	Abolishment or Abatement of the Working Cash Fund <sup>16</sup>	8110							146,000			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest <sup>6</sup>	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3a</sup> and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410	30,078									
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	1,848									
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	61,542									
78	Other Uses Not Classified Elsewhere	8990	2,695									
79	<b>Total Other Uses of Funds <sup>9</sup></b>		96,163	0	0	0	0	0	146,000	0	0	
80	<b>Total Other Sources/Uses of Fund</b>		49,837	0	96,163	0	0	0	(146,000)	0	0	
81	<b>ESTIMATED ENDING FUND BALANCE June 30, 2015</b>		(1,189,302)	1,349,533	3,796,252	1,220,821	608,365	0	0	71,515	84,000	

SUMMARY OF EXPENDITURES (by Major Object)												
	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
86	<b>Object Name</b>											
87	Salaries	100	7,936,205	405,282		565,295		0		635,000	0	9,541,782
88	Employee Benefits	200	1,839,710	101,200		107,050	681,950	0		0	0	2,729,910
89	Purchased Services	300	320,372	259,500	3,634	115,650		0		152,500	71,000	922,656
90	Supplies & Materials	400	650,731	515,080		168,000		0		5,000	0	1,338,811
91	Capital Outlay	500	0	222,000		175,000		0		10,000	100,445	507,445
92	Other Objects	600	835,125	20,000	1,624,732	15,150	25,000	0		0	5,000	2,525,007
93	Non-Capitalized Equipment	700	18,903	23,580		2,750		0		0	0	45,233
94	Termination Benefits	800	0	0		0						0
95	<b>Total Expenditures</b>		11,601,046	1,546,642	1,628,366	1,148,895	706,950	0		802,500	176,445	17,610,844

## 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	<b>BEGINNING CASH BALANCE ON HAND July 1, 2014</b> <sup>7</sup>		243,157	742,415	3,677,255	1,220,821	538,140	0	0	29,015	114,445
4	<b>Total Direct Receipts &amp; Other Sources</b> <sup>8</sup>		10,764,750	1,653,760	1,747,363	1,148,895	777,175	0	146,000	845,000	146,000
5	<b>OTHER RECEIPTS</b>										
6	Interfund Loans Payable (Loans from Other Funds)	411	1,189,302								
7	Interfund Loans Receivable (Repayment of Loans)	141		500,000							
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	<b>Total Other Receipts</b>		1,189,302	500,000	0	0	0	0	0	0	0
11	<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		11,954,052	2,153,760	1,747,363	1,148,895	777,175	0	146,000	845,000	146,000
12	<b>Total Amount Available</b>		12,197,209	2,896,175	5,424,618	2,369,716	1,315,315	0	146,000	874,015	260,445
13	<b>Total Direct Disbursements &amp; Other Uses</b> <sup>9</sup>		11,697,209	1,546,642	1,628,366	1,148,895	706,950	0	146,000	802,500	176,445
14	<b>OTHER DISBURSEMENTS</b>										
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141		500,000		689,302					
16	Interfund Loans Payable (Repayment of Loans)	411	500,000								
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	<b>Total Other Disbursements</b>		500,000	500,000	0	689,302	0	0	0	0	0
20	<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		12,197,209	2,046,642	1,628,366	1,838,197	706,950	0	146,000	802,500	176,445
21	<b>ENDING CASH BALANCE ON HAND June 30, 2015</b> <sup>7</sup>		0	849,533	3,796,252	531,519	608,365	0	0	71,515	84,000

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	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Purposes Levies <sup>11</sup>	-	5,845,000	1,461,000	1,527,950	584,000	745,000		146,000	845,000	146,000
6	Leasing Purposes Levy <sup>12</sup>	1130	146,000								
7	Special Education Purposes Levy	1140	116,000								
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	<b>Total Ad Valorem Taxes Levied by District</b>		6,107,000	1,461,000	1,527,950	584,000	745,000	0	146,000	845,000	146,000
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	840,000				30,175				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		840,000	0	0	0	30,175	0	0	0	0
19	<b>TUITION</b>										
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	60,000								
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	<b>Total Tuition</b>		60,000								
41	<b>TRANSPORTATION FEES</b>										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				2,000					
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
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

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
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	<b>Total Transportation Fees</b>					2,000					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	13,950	20,000	128,275	12,395	6,500		600	3,500	1,500
66	Gain or Loss on Sale of Investments	1520	(13,000)	(20,000)	(5,025)	(12,000)	(6,500)		(600)	(3,500)	(1,500)
67	<b>Total Earnings on Investments</b>		950	0	123,250	395	0	0	0	0	0
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	141,000								
70	Sales to Pupils - Breakfast	1612	38,500								
71	Sales to Pupils - A la Carte	1613	100,000								
72	Sales to Pupils - Other (Describe & Itemize)	1614	1,250								
73	Sales to Adults	1620	8,500								
74	Other Food Service (Describe & Itemize)	1690	4,400								
75	<b>Total Food Service</b>		293,650								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	59,250								
78	Admissions - Other	1719	1,250								
79	Fees	1720	60,000								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	7,100								
82	<b>Total District/School Activity Income</b>		127,600	0							
83	<b>TEXTBOOK Income</b>										
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	<b>Total Textbooks</b>		66,000								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910		12,500							
96	Contributions and Donations from Private Sources	1920	37,650	132,000							
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 (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	500	500		500					
108	<b>Total Other Revenue from Local Sources</b>		39,150	148,600	0	500	0	0	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	<b>7,534,350</b>	<b>1,609,600</b>	<b>1,651,200</b>	<b>586,895</b>	<b>775,175</b>	<b>0</b>	<b>146,000</b>	<b>845,000</b>	<b>146,000</b>

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	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>										
111	Flow-Through Revenue from State Sources	2100	6,000								
112	Flow-Through Revenue from Federal Sources	2200	12,000								
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	<b>Total Flow-Through Receipts/Revenues From One District to Another District</b>	<b>2000</b>	<b>18,000</b>	<b>0</b>		<b>0</b>	<b>0</b>				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID</b>										
117	General State Aid (Section 18-8.05)	3001	1,205,000								
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	<b>Total Unrestricted Grants-In-Aid</b>		<b>1,205,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
122	<b>RESTRICTED GRANTS-IN-AID</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	46,000								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	210,000								
126	Special Education - Personnel	3110	212,000								
127	Special Education - Orphanage - Individual	3120	8,500								
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145	600								
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		<b>477,100</b>	<b>0</b>		<b>0</b>					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200	22,000								
134	CTE - Secondary Program Improvement (CTEI)	3220	22,000								
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	<b>Total Career and Technical Education</b>		<b>44,000</b>	<b>0</b>			<b>0</b>				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Education</b>		<b>0</b>				<b>0</b>				
145	State Free Lunch & Breakfast	3360	7,000								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	14,000								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular and Vocational	3500				350,000					
152	Transportation - Special Education	3510				202,000					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>552,000</b>	<b>0</b>				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	275,000	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									



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	
163	Chicago General Education Block Grant	3766										
164	Chicago Educational Services Block Grant	3767										
165	School Safety & Educational Improvement Block Grant	3775										
166	Technology - Technology for Success	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	40,160								
172	<b>Total Restricted Grants-In-Aid</b>		818,400	44,160	0	562,000	2,000	0	0	0	0	
173	<b>Total Receipts/Revenues from State Sources</b>	3000	2,023,400	44,160	0	562,000	2,000	0	0	0	0	
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>											
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>											
176	Federal Impact Aid	4001										
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009										
178	<b>Total Unrestricted Grants-In-Aid Received Directly from Fed Govt</b>		0	0	0	0	0	0	0	0	0	
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>											
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	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		0	0		0	0	0			0	
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE</b>											
186	<b>TITLE VI</b>											
187	Title VI - Innovation and Flexibility Formula	4100										
188	Title VI - SEA Projects	4105										
189	Title VI - Rural Education Initiative (REI)	4107										
190	Title VI - Other (Describe & Itemize)	4199										
191	<b>Total Title VI</b>		0	0		0	0					
192	<b>FOOD SERVICE</b>											
193	Breakfast Start-Up Expansion	4200										
194	National School Lunch Program	4210	275,000									
195	Special Milk Program	4215										
196	School Breakfast Program	4220	113,000									
197	Summer Food Service Admin/Program	4225										
198	Child and Adult Care Food Program	4226										
199	Fresh Fruit and Vegetables	4240										
200	Food Service - Other (Describe & Itemize)	4299										
201	<b>Total Food Service</b>		388,000				0					
202	<b>TITLE I</b>											
203	Title I - Low Income	4300	320,000									
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	<b>Total Title I</b>		320,000	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	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>		0	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Federal Special Education - Preschool Flow-Through	4600									
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through	4620									
221	Federal Special Education - IDEA Room & Board	4625	185,000								
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	<b>Total Federal Special Education</b>		185,000	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins-Title III Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	<b>Total CTE - Perkins</b>		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 - Ed Job Fund Program	4880									
259	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Advanced Placement Fee/International Baccalaureate	4904									
262	Title III - Immigrant Education Program (IEP)	4905									
263	Title III - Language Inst Program - Limited English (LIPLEP)	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	20,000								
271	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999									
272	<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		1,043,000	0	0	0	0	0		0	0
273	<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	1,043,000	0	0	0	0	0	0	0	0
274	<b>TOTAL DIRECT RECEIPTS/REVENUES</b>		10,618,750	1,653,760	1,651,200	1,148,895	777,175	0	146,000	845,000	146,000

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
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>										
5	Regular Programs	1100	3,914,000	876,000	35,750	106,131	0	5,400	13,843	0	4,951,124
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	115,000	51,650	0	4,000	0	0	0	0	170,650
8	Special Education Programs (Functions 1200 - 1220)	1200	932,500	161,350	1,450	16,600	0	0	0	0	1,111,900
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	197,000	107,400	142	2,000	0	0	0	0	306,542
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	250,000	63,000	3,000	24,000	0	0	100	0	340,100
14	Interscholastic Programs	1500	300,000	7,800	42,000	39,000	0	5,500	0	0	394,300
15	Summer School Programs	1600	500	50	0	0	0	0	0	0	550
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	27,000	400	3,400	300	0	0	0	0	31,100
18	Bilingual Programs	1800	15,000	0	0	0	0	0	0	0	15,000
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912						315,000			315,000
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>5,751,000</b>	<b>1,267,650</b>	<b>85,742</b>	<b>192,031</b>	<b>0</b>	<b>325,900</b>	<b>13,943</b>	<b>0</b>	<b>7,636,266</b>
34	<b>SUPPORT SERVICES (ED)</b>										
35	<b>Support Services - Pupil</b>										
36	Attendance & Social Work Services	2110	44,000	18,000	0	0	0	0	0	0	62,000
37	Guidance Services	2120	243,000	59,600	3,800	11,000	0	0	1,100	0	318,500
38	Health Services	2130	13,000	760	3,000	5,000	0	0	1,360	0	23,120
39	Psychological Services	2140									0
40	Speech Pathology & Audiology Services	2150	193,000	35,100	6,200	2,000	0	0	500	0	236,800
41	Other Support Services - Pupils (Describe & Itemize)	2190	9,000	0	250	0	0	0	0	0	9,250
42	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>502,000</b>	<b>113,460</b>	<b>13,250</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>2,960</b>	<b>0</b>	<b>649,670</b>
43	<b>Support Services - Instructional Staff</b>										
44	Improvement of Instruction Services	2210	34,500	28,700	29,000	19,400	0	0	0	0	111,600
45	Educational Media Services	2220	182,000	50,600	9,000	30,950	0	0	0	0	272,550
46	Assessment & Testing	2230	3,000	50	6,000	5,000	0	0	0	0	14,050
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>219,500</b>	<b>79,350</b>	<b>44,000</b>	<b>55,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>398,200</b>
48	<b>Support Services - General Administration</b>										
49	Board of Education Services	2310	27,500	5,000	76,250	3,500	0	170,000	0	0	282,250
50	Executive Administration Services	2320	112,000	26,000	3,000	1,200	0	1,700	0	0	143,900
51	Special Area Administration Services	2330	111,955	28,500	4,500	4,550	0	0	0	0	149,505
52	Tort Immunity Services	2360 - 2370									0
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>251,455</b>	<b>59,500</b>	<b>83,750</b>	<b>9,250</b>	<b>0</b>	<b>171,700</b>	<b>0</b>	<b>0</b>	<b>575,655</b>
54	<b>Support Services - School Administration</b>										
55	Office of the Principal Services	2410	660,000	152,500	7,850	14,600	0	3,800	500	0	839,250
56	Other Support Services - School Administration (Describe & Itemize)	2490									0

## ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	660,000	152,500	7,850	14,600	0	3,800	500	0	839,250

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
58	<b>Support Services - Business</b>										
59	Direction of Business Support Services	2510									0
60	Fiscal Services	2520	130,000	24,750	12,000	1,000	0	0	500	0	168,250
61	Operation & Maintenance of Plant Services	2540	0	0	7,880	2,250	0	0	0	0	10,130
62	Pupil Transportation Services	2550	0	0	4,500	16,000	0	0	0	0	20,500
63	Food Services	2560	315,500	125,250	8,500	338,750	0	0	1,000	0	789,000
64	Internal Services	2570									0
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>445,500</b>	<b>150,000</b>	<b>32,880</b>	<b>358,000</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>987,880</b>
66	<b>Support Services - Central</b>										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630									0
70	Staff Services	2640	0	0	2,250	0	0	0	0	0	2,250
71	Data Processing Services	2660	61,250	8,100	250	500	0	0	0	0	70,100
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>61,250</b>	<b>8,100</b>	<b>2,500</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72,350</b>
73	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>	<b>0</b>	<b>0</b>	<b>48,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,000</b>
74	<b>Total Support Services</b>	<b>2000</b>	<b>2,139,705</b>	<b>562,910</b>	<b>232,230</b>	<b>455,700</b>	<b>0</b>	<b>175,500</b>	<b>4,960</b>	<b>0</b>	<b>3,571,005</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>45,500</b>	<b>9,150</b>	<b>2,400</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,050</b>
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>										
77	<b>Payments to Other Govt Units (In-State)</b>										
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120									0
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190						500			500
84	<b>Total Payments to Districts and Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>500</b>			<b>500</b>
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220						260,000			260,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240						61,000			61,000
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280						10,000			10,000
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
92	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>331,000</b>			<b>331,000</b>
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370						2,225			2,225
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
100	<b>Total Payments to Other District &amp; Govt Units - Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>2,225</b>			<b>2,225</b>
101	Payments to Other District & Govt Units (Out of State)	4400									0
102	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>333,725</b>			<b>333,725</b>
103	<b>DEBT SERVICE (ED)</b>										
104	<b>Debt Service - Interest on Short-Term Debt</b>										
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
110	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>

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
111	Debt Service - Interest on Long-Term Debt	5200									0
112	Total Debt Service	5000						0			0
113	PROVISION FOR CONTINGENCIES (ED)	6000						0			0
114	Total Direct Disbursements/Expenditures		7,936,205	1,839,710	320,372	650,731	0	835,125	18,903	0	11,601,046
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(982,296)
116											
117	<b>20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>										
118	<b>SUPPORT SERVICES (O&amp;M)</b>										
119	Support Services - Pupil										
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	Support Services - Business										
122	Direction of Business Support Services	2510	18,595	0	0	0	0	0	0	0	18,595
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	47,000	0	0	0	47,000
124	Operation & Maintenance of Plant Services	2540	386,687	101,200	259,500	515,080	175,000	0	23,580	0	1,461,047
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	405,282	101,200	259,500	515,080	222,000	0	23,580	0	1,526,642
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	405,282	101,200	259,500	515,080	222,000	0	23,580	0	1,526,642
130	<b>COMMUNITY SERVICES (O&amp;M)</b>										
131	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (O&amp;M)</b>										
132	Payments to Other Govt Units (In-State)										
133	Payments for Special Education Programs	4120									0
134	Payments for CTE Program	4140									0
135	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
136	Total Payments to Other Govt Units (In-State)	4100			0			0			0
137	Payments to Other Govt Units (Out of State) <sup>14</sup>	4400									0
138	Total Payments to Other District and Govt Unit	4000			0			0			0
139	<b>DEBT SERVICE (O&amp;M)</b>										
140	Debt Service - Interest on Short-Term Debt										
141	Tax Anticipation Warrants	5110									0
142	Tax Anticipation Notes	5120									0
143	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
144	State Aid Anticipation Certificates	5140									0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
146	Total Debt Service - Interest on Short-Term Debt	5100						0			0
147	Debt Service - Interest on Long-Term Debt	5200									0
148	Total Debt Service	5000						0			0
149	PROVISION FOR CONTINGENCIES (O&M)	6000						20,000			20,000
150	Total Direct Disbursements/Expenditures		405,282	101,200	259,500	515,080	222,000	20,000	23,580	0	1,546,642
151	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										107,118
152											
153	<b>30 - DEBT SERVICE FUND (DS)</b>										
154	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
155	<b>DEBT SERVICE (DS)</b>										
156	Debt Service - Interest on Short-Term Debt										
157	Tax Anticipation Warrants	5110									0
158	Tax Anticipation Notes	5120									0
159	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
160	State Aid Anticipation Certificates	5140									0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
162	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	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
163	Debt Service - Interest on Long-Term Debt	5200						638,112			638,112
164	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						986,620			986,620
165	Debt Service Other (Describe & Itemize)	5400			3,634						3,634
166	<b>Total Debt Service</b>	<b>5000</b>			<b>3,634</b>			<b>1,624,732</b>			<b>1,628,366</b>
167	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									<b>0</b>
168	<b>Total Direct Disbursements/Expenditures</b>				<b>3,634</b>			<b>1,624,732</b>			<b>1,628,366</b>
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										22,834
171	<b>40 - TRANSPORTATION FUND (TR)</b>										
172	<b>SUPPORT SERVICES (TR)</b>										
173	<b>Support Services - Pupils</b>										
174	Other Support Services - Pupils (Describe & Itemize)	2190									0
175	<b>Support Services - Business</b>										
176	Pupil Transportation Services	2550	546,700	107,050	111,650	168,000	175,000	150	2,750	0	1,111,300
177	Other Support Services (Describe & Itemize)	2900	18,595								18,595
178	<b>Total Support Services</b>	<b>2000</b>	<b>565,295</b>	<b>107,050</b>	<b>111,650</b>	<b>168,000</b>	<b>175,000</b>	<b>150</b>	<b>2,750</b>	<b>0</b>	<b>1,129,895</b>
179	<b>COMMUNITY SERVICES (TR)</b>										
180	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (TR)</b>										
181	<b>Payments to Other Govt Units (In-State)</b>										
182	Payments for Regular Program	4110									0
183	Payments for Special Education Programs	4120			4,000						4,000
184	Payments for Adult/Continuing Education Programs	4130									0
185	Payments for CTE Programs	4140									0
186	Payments for Community College Programs	4170									0
187	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
188	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>4,000</b>			<b>0</b>			<b>4,000</b>
189	<b>Payments to Other Govt Units (Out-of-State)</b>										
189	(Describe & Itemize)	4400									0
190	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			<b>4,000</b>			<b>0</b>			<b>4,000</b>
191	<b>DEBT SERVICE (TR)</b>										
192	<b>Debt Service - Interest on Short-Term Debt</b>										
193	Tax Anticipation Warrants	5110									0
194	Tax Anticipation Notes	5120									0
195	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
196	State Aid Anticipation Certificates	5140									0
197	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
198	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
199	<b>Debt Service - Interest on Long-Term Debt</b>										
199		5200									0
200	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0
201	Debt Service - Other (Describe and Itemize)	5400									0
202	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
203	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>						15,000			15,000
204	<b>Total Direct Disbursements/Expenditures</b>		<b>565,295</b>	<b>107,050</b>	<b>115,650</b>	<b>168,000</b>	<b>175,000</b>	<b>15,150</b>	<b>2,750</b>	<b>0</b>	<b>1,148,895</b>
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
206											
207	<b>50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)</b>										
208	<b>INSTRUCTION (MR/SS)</b>										
209	Regular Program	1100		89,500							89,500
210	Pre-K Programs	1125		9,250							9,250
211	Special Education Programs (Functions 1200-1220)	1200		65,050							65,050
212	Special Education Programs Pre-K	1225									0
213	Remedial and Supplemental Programs K-12	1250		3,000							3,000
214	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
215	Adult/Continuing Education Programs	1300									0
216	CTE Programs	1400		4,800							4,800
217	Interscholastic Programs	1500		11,500							11,500
218	Summer School Programs	1600		50							50
219	Gifted Programs	1650									0
220	Driver's Education Programs	1700		600							600
221	Bilingual Programs	1800		2,000							2,000
222	Truant Alternative & Optional Programs	1900									0
223	<b>Total Instruction</b>	<b>1000</b>		<b>185,750</b>							<b>185,750</b>
224	<b>SUPPORT SERVICES (MR/SS)</b>										
225	<b>Support Services - Pupil</b>										
226	Attendance & Social Work Services	2110		750							750
227	Guidance Services	2120		10,250							10,250
228	Health Services	2130		20,000							20,000
229	Psychological Services	2140									0
230	Speech Pathology & Audiology Services	2150		3,000							3,000
231	Other Support Services - Pupils (Describe & Itemize)	2190		4,500							4,500
232	<b>Total Support Services - Pupil</b>	<b>2100</b>		<b>38,500</b>							<b>38,500</b>
233	<b>Support Services - Instructional Staff</b>										
234	Improvement of Instruction Services	2210		4,850							4,850
235	Educational Media Services	2220		7,000							7,000
236	Assessment & Testing	2230		100							100
237	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>11,950</b>							<b>11,950</b>
238	<b>Support Services - General Administration</b>										
239	Board of Education Services	2310		6,500							6,500
240	Executive Administration Services	2320		7,000							7,000
241	Special Area Administrative Services	2330		11,150							11,150
242	Claims Paid from Self Insurance Fund	2361									0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
244	Unemployment Insurance Payments	2363									0
245	Insurance Payments (regular or self-insurance)	2364									0
246	Risk Management and Claims Services Payments	2365									0
247	Judgment and Settlements	2366									0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
249	Reciprocal Insurance Payments	2368									0
250	Legal Service	2369									0
251	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>24,650</b>							<b>24,650</b>
252	<b>Support Services - School Administration</b>										
253	Office of the Principal Services	2410		62,500							62,500
254	Other Support Services - School Administration (Describe & Itemize)	2490									0
255	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>62,500</b>							<b>62,500</b>
256	<b>Support Services - Business</b>										
257	Direction of Business Support Services	2510									0
258	Fiscal Services	2520		34,000							34,000
259	Facilities Acquisition & Construction Services	2530									0
260	Operation & Maintenance of Plant Service	2540		107,550							107,550
261	Pupil Transportation Services	2550		122,500							122,500
262	Food Services	2560		72,000							72,000
263	Internal Services	2570									0
264	<b>Total Support Services - Business</b>	<b>2500</b>		<b>336,050</b>							<b>336,050</b>

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
265	<b>Support Services - Central</b>										
266	Direction of Central Support Services	2610									0
267	Planning, Research, Development & Evaluation Services	2620									0
268	Information Services	2630									0
269	Staff Services	2640									0
270	Data Processing Services	2660		12,750							12,750
271	<b>Total Support Services - Central</b>	<b>2600</b>		12,750							12,750
272	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0
273	<b>Total Support Services</b>	<b>2000</b>		486,400							486,400
274	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		9,800							9,800
275	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (MR/SS)</b>										
276	Payments for Special Education Programs	4120									0
277	Payments for CTE Programs	4140									0
278	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>		0							0
279	<b>DEBT SERVICE (MR/SS)</b>										
280	<b>Debt Service - Interest on Short-Term Debt</b>										
281	Tax Anticipation Warrants	5110									0
282	Tax Anticipation Notes	5120									0
283	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
284	State Aid Anticipation Certificates	5140									0
285	Other (Describe & Itemize)	5150									0
286	<b>Total Debt Service</b>	<b>5000</b>						0			0
287	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>						25,000			25,000
288	<b>Total Direct Disbursements/Expenditures</b>			681,950				25,000			706,950
289	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										70,225
290											
291	<b>60 - CAPITAL PROJECTS (CP)</b>										
292	<b>SUPPORT SERVICES (CP)</b>										
293	<b>Support Services - Business</b>										
294	Facilities Acquisition & Construction Services	2530									0
295	Other Support Services (Describe & Itemize)	2900									0
296	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0		0
297	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (CP)</b>										
298	<b>Payments to Other Govt Units (In-State)</b>										
299	Payments to Other Govt Units (In-State)	4100									0
300	Payment for Special Education Programs	4120									0
301	Payment for CTE Programs	4140									0
302	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
303	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			0			0			0
304	<b>PROVISION FOR CONTINGENCIES (CP)</b>	<b>6000</b>									0
305	<b>Total Direct Disbursements/Expenditures</b>		0	0	0	0	0	0	0		0
306	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0
307											
308	<b>70 WORKING CASH FUND (WC)</b>										
309											
310	<b>80 - TORT FUND (TF)</b>										
311	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
312	Claims Paid from Self Insurance Fund	2361									0
313	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			100,000						100,000
314	Unemployment Insurance Payments	2363									0
315	Insurance Payments (regular or self-insurance)	2364									0
316	Risk Management and Claims Services Payments	2365	635,000		15,000	5,000	10,000				665,000
317	Judgment and Settlements	2366									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
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367			7,500						7,500
319	Reciprocal Insurance Payments	2368									0
320	Legal Service	2369			30,000						30,000
321	Property Insurance (Building & Grounds)	2371									0
322	Vehicle Insurance (Transportation)	2372									0
323	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>635,000</b>	<b>0</b>	<b>152,500</b>	<b>5,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>		<b>802,500</b>
324	<b>DEBT SERVICE (TF)</b>										
325	<b>Debt Service - Interest on Short-Term Debt</b>										
326	Tax Anticipation Warrants	5110									0
327	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
328	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
329	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
330	<b>PROVISION FOR CONTINGENCIES (TF)</b>	<b>6000</b>									<b>0</b>
331	<b>Total Direct Disbursements/Expenditures</b>		<b>635,000</b>	<b>0</b>	<b>152,500</b>	<b>5,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>		<b>802,500</b>
332	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>42,500</b>
333											
334	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
335	<b>SUPPORT SERVICES (FP&amp;S)</b>										
336	<b>Support Services - Business</b>										
337	Facilities Acquisition & Construction Services	2530									0
338	Operation & Maintenance of Plant Service	2540			71,000		100,445	5,000			176,445
339	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>71,000</b>	<b>0</b>	<b>100,445</b>	<b>5,000</b>	<b>0</b>		<b>176,445</b>
340	Other Support Services (Describe & Itemize)	2900									0
341	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>71,000</b>	<b>0</b>	<b>100,445</b>	<b>5,000</b>	<b>0</b>		<b>176,445</b>
342	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (FP&amp;S)</b>										
343	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
344	<b>Total Payments to Other Districts &amp; Govt Units (FPS)</b>	<b>4000</b>						<b>0</b>			<b>0</b>
345	<b>DEBT SERVICE (FP&amp;S)</b>										
346	<b>Debt Service - Interest on Short-Term Debt</b>										
347	Tax Anticipation Warrants	5110									0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
349	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
350	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									<b>0</b>
351	<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)</b>	<b>5300</b>									<b>0</b>
352	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
353	<b>PROVISIONS FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									<b>0</b>
354	<b>Total Direct Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>71,000</b>	<b>0</b>	<b>100,445</b>	<b>5,000</b>	<b>0</b>		<b>176,445</b>
355	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(30,445)</b>

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

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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	<b>Community Unit School District No. Two 12017002026</b>					
3	<b>DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only</b>					
4		<b>EDUCATIONAL</b>	<b>OPERATIONS &amp; MAINTENANCE</b>	<b>TRANSPORTATION</b>	<b>WORKING CASH</b>	<b>TOTAL</b>
5	<b>Direct Revenues</b>	10,618,750	1,653,760	1,148,895	146,000	<b>13,567,405</b>
6	<b>Direct Expenditures</b>	11,601,046	1,546,642	1,148,895		<b>14,296,583</b>
7	<b>Difference</b>	(982,296)	107,118		146,000	<b>(729,178)</b>
8	<b>Estimated Fund Balance - June 30, 2015</b>	(1,189,302)	1,349,533	1,220,821		<b>1,381,052</b>
9	<b>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)</b>					
10						
11						
12	A deficit reduction plan is required if the local board of education adopts (or amends) the 2014-15 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).					
13	<b>Note:</b> 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.					
14	The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2013-2014 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.					
15	The deficit reduction plan, if required, is developed using ISBE guidelines and format.					

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

	A	B	C	D	E	F	G	
1	<b>Community Unit School District No. Two</b> <b>12017002026</b>		<b>DEFICIT REDUCTION PLAN</b>					
2			<b>ESTIMATED BUDGET</b>					
3			<b>FY2014-15</b>					
4			<i>District Number</i>					
5								
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>	
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		<b>(256,843)</b>	1,242,415	1,220,821	0	2,206,393	
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>						
9	<b>LOCAL SOURCES</b>	<b>1000</b>	7,534,350	1,609,600	586,895	146,000	9,876,845	
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>	18,000	0	0		18,000	
11	<b>STATE SOURCES</b>	<b>3000</b>	2,023,400	44,160	562,000	0	2,629,560	
12	<b>FEDERAL SOURCES</b>	<b>4000</b>	1,043,000	0	0	0	1,043,000	
13	<b>Total Receipts/Revenues</b>		10,618,750	1,653,760	1,148,895	146,000	13,567,405	
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>						
15	<b>INSTRUCTION</b>	<b>1000</b>	7,636,266				7,636,266	
16	<b>SUPPORT SERVICES</b>	<b>2000</b>	3,571,005	1,526,642	1,129,895		6,227,542	
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>	60,050	0	0		60,050	
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>	333,725	0	4,000		337,725	
19	<b>DEBT SERVICES</b>	<b>5000</b>	0	0	0		0	
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	0	20,000	15,000		35,000	
21	<b>Total Disbursements/Expenditures</b>		11,601,046	1,546,642	1,148,895		14,296,583	
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		<b>(982,296)</b>	107,118	0	146,000	<b>(729,178)</b>	
23	<b>OTHER SOURCES/USES OF FUNDS</b>							
24	<b>OTHER SOURCES OF FUNDS (7000)</b>		146,000	0	0	0	146,000	
25	<b>OTHER USES OF FUNDS (8000)</b>		96,163	0	0	146,000	242,163	
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		49,837	0	0	<b>(146,000)</b>	<b>(96,163)</b>	
27	<b>ESTIMATED ENDING FUND BALANCE</b>		<b>(1,189,302)</b>	1,349,533	1,220,821	0	1,381,052	

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L	
1	<b>Community Unit School District No. Two 12017002026</b> <i>District Number</i>		<b>ESTIMATED BUDGET</b>					
2			<b>FY2015-16</b>					
3								
4								
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		(1,189,302)	1,349,533	1,220,821	0	1,381,052	
8	<b>RECEIPTS/REVENUES</b>	Acct No.						
9	<b>LOCAL SOURCES</b>	1000	8,500,000	1,800,000	686,000	167,000	11,153,000	
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	18,000	0	0	0	18,000	
11	<b>STATE SOURCES</b>	3000	2,052,000	4,000	600,000	0	2,656,000	
12	<b>FEDERAL SOURCES</b>	4000	1,080,000	0	0	0	1,080,000	
13	<b>Total Receipts/Revenues</b>		11,650,000	1,804,000	1,286,000	167,000	14,907,000	
14	<b>DISBURSEMENTS/EXPENDITURES</b>	Funct No.						
15	<b>INSTRUCTION</b>	1000	7,650,000				7,650,000	
16	<b>SUPPORT SERVICES</b>	2000	3,600,000	1,550,000	1,150,000		6,300,000	
17	<b>COMMUNITY SERVICES</b>	3000	60,000	0	0		60,000	
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000	340,000	0	5,000		345,000	
19	<b>DEBT SERVICES</b>	5000	0	0	0		0	
20	<b>PROVISION FOR CONTINGENCIES</b>	6000	0	24,000	25,000		49,000	
21	<b>Total Disbursements/Expenditures</b>		11,650,000	1,574,000	1,180,000		14,404,000	
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	230,000	106,000	167,000	503,000	
23	<b>OTHER SOURCES/USES OF FUNDS</b>							
24	<b>OTHER SOURCES OF FUNDS (7000)</b>		4,167,000	0	0		4,167,000	
25	<b>OTHER USES OF FUNDS (8000)</b>		96,000	0	0	167,000	263,000	
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		4,071,000	0	0	(167,000)	3,904,000	
27	<b>ESTIMATED ENDING FUND BALANCE</b>		2,881,698	1,579,533	1,326,821	0	5,788,052	

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

	A	B	M	N	O	P	Q	
1	<b>Community Unit School District No. Two</b> <b>12017002026</b>		<b>ESTIMATED BUDGET FY2016-17</b>					
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)		2,881,698	1,579,533	1,326,821	0	5,788,052	
8	<b>RECEIPTS/REVENUES</b>	Acct No.						
9	<b>LOCAL SOURCES</b>	1000	8,627,000	1,815,000	692,000	169,000	11,303,000	
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	18,000	0	0	0	18,000	
11	<b>STATE SOURCES</b>	3000	2,062,000	4,000	608,000	0	2,674,000	
12	<b>FEDERAL SOURCES</b>	4000	1,080,000	0	0	0	1,080,000	
13	<b>Total Receipts/Revenues</b>		11,787,000	1,819,000	1,300,000	169,000	15,075,000	
14	<b>DISBURSEMENTS/EXPENDITURES</b>	Funct No.						
15	<b>INSTRUCTION</b>	1000	7,750,000				7,750,000	
16	<b>SUPPORT SERVICES</b>	2000	3,700,000	1,600,000	1,200,000		6,500,000	
17	<b>COMMUNITY SERVICES</b>	3000	60,000	0	0		60,000	
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000	350,000	5,000	5,000		360,000	
19	<b>DEBT SERVICES</b>	5000	0	0	0		0	
20	<b>PROVISION FOR CONTINGENCIES</b>	6000	0	25,000	25,000		50,000	
21	<b>Total Disbursements/Expenditures</b>		11,860,000	1,630,000	1,230,000		14,720,000	
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		(73,000)	189,000	70,000	169,000	355,000	
23	<b>OTHER SOURCES/USES OF FUNDS</b>							
24	<b>OTHER SOURCES OF FUNDS (7000)</b>		169,000	0	0	0	169,000	
25	<b>OTHER USES OF FUNDS (8000)</b>		96,000	0	0	169,000	265,000	
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		73,000	0	0	(169,000)	(96,000)	
27	<b>ESTIMATED ENDING FUND BALANCE</b>		2,881,698	1,768,533	1,396,821	0	6,047,052	



ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V	
1	<b>Community Unit School District No. Two</b> <b>12017002026</b>		<b>ESTIMATED BUDGET FY2017-18</b>					
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)		2,881,698	1,768,533	1,396,821	0	6,047,052	
8	<b>RECEIPTS/REVENUES</b>	Acct No.						
9	<b>LOCAL SOURCES</b>	1000	8,727,000	1,815,000	700,000	172,000	11,414,000	
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	18,000	0	0	0	18,000	
11	<b>STATE SOURCES</b>	3000	2,069,000	4,000	600,000	0	2,673,000	
12	<b>FEDERAL SOURCES</b>	4000	1,100,000	0	0	0	1,100,000	
13	<b>Total Receipts/Revenues</b>		11,914,000	1,819,000	1,300,000	172,000	15,205,000	
14	<b>DISBURSEMENTS/EXPENDITURES</b>	Funct No.						
15	<b>INSTRUCTION</b>	1000	7,850,000				7,850,000	
16	<b>SUPPORT SERVICES</b>	2000	3,720,000	1,700,000	1,270,000		6,690,000	
17	<b>COMMUNITY SERVICES</b>	3000	60,000	0	0		60,000	
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000	360,000	5,000	5,000		370,000	
19	<b>DEBT SERVICES</b>	5000	0	0	0		0	
20	<b>PROVISION FOR CONTINGENCIES</b>	6000	0	25,000	25,000		50,000	
21	<b>Total Disbursements/Expenditures</b>		11,990,000	1,730,000	1,300,000		15,020,000	
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		(76,000)	89,000	0	172,000	185,000	
23	<b>OTHER SOURCES/USES OF FUNDS</b>							
24	<b>OTHER SOURCES OF FUNDS (7000)</b>		172,000	0	0	0	172,000	
25	<b>OTHER USES OF FUNDS (8000)</b>		96,000	0	0	172,000	268,000	
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		76,000	0	0	(172,000)	(96,000)	
27	<b>ESTIMATED ENDING FUND BALANCE</b>		2,881,698	1,857,533	1,396,821	0	6,136,052	

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1	<b>Community Unit School District No. Two 12017002026</b> <i>District Number</i>		<b>SUMMARY</b> <b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b> <b>ESTIMATED BUDGET</b> <i>Date of Adoption: 09/22/14</i> <i>(Enter as MM/DD/YY)</i>			
2						
3						
4						
5						
6			FY2014-15	FY2015-16	FY2016-17	FY2017-18
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		2,206,393	1,381,052	5,788,052	6,047,052
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	9,876,845	11,153,000	11,303,000	11,414,000
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	18,000	18,000	18,000	18,000
11	STATE SOURCES	3000	2,629,560	2,656,000	2,674,000	2,673,000
12	FEDERAL SOURCES	4000	1,043,000	1,080,000	1,080,000	1,100,000
13	Total Receipts/Revenues		13,567,405	14,907,000	15,075,000	15,205,000
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	7,636,266	7,650,000	7,750,000	7,850,000
16	SUPPORT SERVICES	2000	6,227,542	6,300,000	6,500,000	6,690,000
17	COMMUNITY SERVICES	3000	60,050	60,000	60,000	60,000
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	337,725	345,000	360,000	370,000
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	35,000	49,000	50,000	50,000
21	Total Disbursements/Expenditures		14,296,583	14,404,000	14,720,000	15,020,000
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(729,178)	503,000	355,000	185,000
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		146,000	4,167,000	169,000	172,000
25	OTHER USES OF FUNDS (8000)		242,163	263,000	265,000	268,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		(96,163)	3,904,000	(96,000)	(96,000)
27	ESTIMATED ENDING FUND BALANCE		1,381,052	5,788,052	6,047,052	6,136,052

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**1.**

**2.**



**Deficit Reduction Plan-Background/Assumptions**  
**Fiscal Year 2015 through Fiscal Year 2018**

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**Community Unit School District No. Two**                      **12017002026**

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

[www.isbe.net/sfms/budget/2014/budget.htm](http://www.isbe.net/sfms/budget/2014/budget.htm)

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**Background and Narrative of Budget Reductions:**

Although \$4,000,000 in Working Cash Bonds are being issued in FY2015, they were not reflected in the budget as they had not been formally approved at the time of FY2015 Budget Proposal. Therefore, the issuance and income from the bonds have been entered into the Estimated Budget for FY2015-16 for this Deicit Reduction Plan. Anticipated expenditures reflect lower salary increases, reduced administrative staff along with frozen or only slight increases in Education Fund expenditures.

**Assumptions Used in the Deficit Reduction Plan:**

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 the District's census numbers increase.

**- Equal Assessed Valuation and Tax Rates:**

In FY2015-16 we anticipate a significant increase in the EAV reassessment.

**- Employee Salaries and Benefits:**

FY 2015 is the first year of a renegotiated contract with certified staff with significantly lower salary increases. All retirements are being utilized to reduce staff and/or rehire employees at significantly lower salaries.

Administrative benefit packages have been renegotiated and there has been a reduction of two in our administrative staff.

**- Short and Long Term Borrowing:**

Although \$4,000,000 in Working Cash Bonds are being issued in FY2015, they were not reflected in the budget as they had not been formally approved at the time of FY2015 Budget Proposal. Therefore, the issuance and income from the bonds have been entered into the Estimated Budget for FY2015-16 for this Deicit Reduction Plan.

**- Educational Impact:**

The educational impact will be detrimental. Classroom sizes will possibly be affected and education of students also negatively affected.

**- Other Assumptions:**

All other possibilities to enhance revenues and decrease expenditures are always being considered.

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

This Board has spent considerable time and effort into all available options for expenditure cuts and increases to revenue. Stakeholders have been considered and surveys have been taken. Studies on the costs of extracurriculars and programs and significant cuts have already been made.

## 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 FY2015 budgeted expenditures over FY2014 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 2014			Budgeted Expenditures, Fiscal Year 2015		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	168,456		168,456	143,900		143,900
2. Special Area Administration Services	2330	141,471		141,471	149,505		149,505
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	0	18,595	18,595
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
<b>8. Totals</b>		309,927	0	309,927	293,405	18,595	312,000
<b>9. Estimated Percent Increase (Decrease) for FY2015 (Budgeted) over FY2014 (Actual)</b>							1%





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## Reference Description

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