

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: _____ Maroa-Forsyth CUSD # 2
District RCDT No: _____ 39-0550020-26

Budget of _____ Maroa-Forsyth CUSD # 2 _____, County of _____ Macon _____,
State of Illinois, for the Fiscal Year beginning _____ July 1, 2013 _____ and ending _____ June 30, 2014 _____.

WHEREAS the Board of Education of _____ Maroa-Forsyth CUSD # 2 _____,
County of _____ Macon _____, 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 _____ 9 _____ 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 _____ 9 _____
day of _____ September _____, 20 _____ 13 _____ by a roll call vote of _____ 6 _____ Yeas, and _____ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
Mike Gentle	
Kristin Sowa	
Cyndi Harris	
Jill Applebee	
Russell Corey	
Rhonda Braden	

* 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.

1	2	A		B	C	D	E	F	G	H	I	J	K	L
		Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.	Description											
3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
33	34	35	36	37	38	39	40	41	42	43	44	45	46	
ESTIMATED BEGINNING FUND BALANCE July 1, 2013 ¹														
RECEIPTS/REVENUES														
LOCAL SOURCES	1000	5,012,900	959,500	2,125,500	346,241	339,000	225,827	95,000	14,730	24,443				
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	0	0	0	0
STATE SOURCES	3000	1,334,400	0	0	339,700	0	0	0	0	0	0	0	0	0
FEDERAL SOURCES	4000	215,600	0	0	0	0	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues ⁸		6,562,900	959,500	2,125,500	706,100	339,000	475,000	95,000	292,200	91,500				
Receipts/Revenues for "On Behalf" Payments ²	3998													
Total Receipts/Revenues		6,562,900	959,500	2,125,500	706,100	339,000	475,000	95,000	292,200	91,500				
DISBURSEMENTS/EXPENDITURES														
INSTRUCTION	1000	6,103,560				99,800								
SUPPORT SERVICES	2000	1,544,000	979,500		565,800	236,400	100,000		292,200	41,500				
COMMUNITY SERVICES	3000	0	0	0	0	0	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	120,500	0	0	0	24,000	0	0	0	0	0	0	0	0
DEBT SERVICES	5000	0	0	2,206,600	0	0	0	0	0	0	0	0	0	0
PROVISION FOR CONTINGENCIES ⁹	6000	10,000	10,000	0	2,500	0	0	0	0	0	0	0	0	0
Total Direct Disbursements/Expenditures ⁹		7,778,060	989,500	2,206,600	568,300	360,200	100,000	0	292,200	41,500				
Disbursements/Expenditures for "On Behalf" Payments ²	4180													
Total Disbursements/Expenditures		7,778,060	989,500	2,206,600	568,300	360,200	100,000	0	292,200	41,500				
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(1,215,160)	(30,000)	(81,100)	137,800	(21,200)	375,000	95,000	300	50,000				
OTHER SOURCES/USES OF FUNDS														
OTHER SOURCES OF FUNDS (7000)														
PERMANENT TRANSFER FROM VARIOUS FUNDS														
Abolishment the Working Cash Fund ¹⁶	7110													
Abatement of the Working Cash Fund ¹⁶	7110	95,000												
Transfer of Working Cash Fund Interest	7120													
Transfer Among Funds	7130	200,000												
Transfer of Interest	7140													
Transfer from Capital Projects Fund to O&M Fund	7150		0											
Transfer of Excess Fire Prev & Safety Tax & Interest ³	7160		50,000											
Proceeds to O&M Fund														
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a}	7170													
Proceeds to Debt Service Fund														
SALE OF BONDS (7200)														
Principal on Bonds Sold ⁴	7210													
Premium on Bonds Sold	7220													
Accrued Interest on Bonds Sold	7230													
Sale or Compensation for Fixed Assets ⁵	7300													
Transfer to Debt Service to Pay Principal on Capital Leases	7400			0										
Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0										
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0										
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0										
Transfer to Capital Projects Fund	7800						0							
ISBE Loan Proceeds	7900													
Other Sources Not Classified Elsewhere	7990													
Total Other Sources of Funds ⁶		295,000	50,000	0	0	0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)	
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.											
2	OTHER USES OF FUNDS (8000)											
47	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							95,000			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130				200,000						
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	8160									50,000	
55	Proceeds to O&M Fund											
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a}	8170										
56	and Int Proceeds to Debt Service Fund											
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	0	0	200,000	0	0	95,000	0	50,000	
80	Total Other Sources/Uses of Fund		295,000	50,000	0	(200,000)	0	0	(95,000)	0	(50,000)	
81	ESTIMATED ENDING FUND BALANCE June 30, 2014		(920,160)	126,713	688,199	284,041	(21,200)	600,827	1,094,349	15,030	24,443	
82												
83												
84												
SUMMARY OF EXPENDITURES (by Major Object)												
85	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)	Total By Object
86	Object Name											
87	Salaries	100	5,581,360	389,000		386,100		0		0	0	6,356,460
88	Employee Benefits	200	1,282,500	54,500		13,600	360,200	0		0	0	1,690,800
89	Purchased Services	300	175,100	147,000	0	32,300				292,200	1,500	648,100
90	Supplies & Materials	400	496,500	376,000		130,800				0	40,000	1,043,300
91	Capital Outlay	500	119,500	13,000		2,500		100,000		0	0	235,000
92	Other Objects	600	143,100	10,000	2,206,600	3,000	0			0	0	2,362,700
93	Non-Capitalized Equipment	700	0	0		0				0	0	0
94	Termination Benefits	800	0	0		0				292,200	0	292,200
95	Total Expenditures		7,778,060	989,500	2,206,600	588,300	360,200	100,000			41,500	12,336,360

SUMMARY OF CASH TRANSACTIONS

	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
1											
2											
3	BEGINNING CASH BALANCE ON HAND July 1, 2013 ⁷		0	106,713	769,299	346,241	0	225,827	1,094,349	14,730	24,443
4	Total Direct Receipts & Other Sources ⁸		6,857,900	1,009,500	2,125,500	706,100	339,000	475,000	95,000	292,500	91,500
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411	920,160				21,200				
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		920,160	0	0	0	21,200	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		7,778,060	1,009,500	2,125,500	706,100	360,200	475,000	95,000	292,500	91,500
12	Total Amount Available		7,778,060	1,116,213	2,894,799	1,052,341	360,200	700,827	1,189,349	307,230	115,943
13	Total Direct Disbursements & Other Uses ⁹		7,778,060	989,500	2,206,600	768,300	360,200	100,000	95,000	292,200	91,500
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141							941,360		
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	941,360	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		7,778,060	989,500	2,206,600	768,300	360,200	100,000	1,036,360	292,200	91,500
21	ENDING CASH BALANCE ON HAND June 30, 2014 ⁷		0	126,713	688,199	284,041	0	600,827	152,989	15,030	24,443

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	4,204,400	914,000	780,000	365,600	148,700		91,400	292,500	91,400
6	Leasing Purposes Levy ¹²	1130	91,400								
7	Special Education Purposes Levy	1140	73,100								
8	FICA and Medicare Only Levies	1150					188,400				
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		4,368,900	914,000	780,000	365,600	337,100	0	91,400	292,500	91,400
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	75,000	17,400			1,400				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		75,000	17,400	0	0	1,400	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311	16,000								
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									
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		16,000								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
	Special Education Transportation Fees from Other Sources (Out of State)	1444									
58	Adult Transportation Fees from Pupils or Parents (In State)	1451									
59	Adult Transportation Fees from Other Districts (In State)	1452									
60	Adult Transportation Fees from Other Sources (In State)	1453									
61	Adult Transportation Fees from Other Sources (Out of State)	1454									
62	Total Transportation Fees					0					
63											
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	2,500	600	1,000	800	500		3,600		100
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		2,500	600	1,000	800	500	0	3,600	0	100
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	243,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	120,000								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	5,500								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		368,500								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	39,000								
78	Admissions - Other	1719									
79	Fees	1720	26,800	2,500							
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		65,800	2,500							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	88,000								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbooks		88,000								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910									
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930		25,000							
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	8,500								
102	Proceeds from Vendors' Contracts	1980	12,500								
103	School Facility Occupation Tax Proceeds	1983			235,000			475,000			
104	Payment from Other Districts	1991	7,200								
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993									
107	Other Local Revenues (Describe & Itemize)	1999			1,109,500						
108	Total Other Revenue from Local Sources		28,200	25,000	1,344,500	0	0	475,000	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	5,012,900	959,500	2,125,500	366,400	339,000	475,000	95,000	292,500	91,500

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0	0	0	0	0	0	0	0
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	1,103,500								
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		1,103,500	0	0	0	0	0	0	0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100									
125	Special Education - Extraordinary	3105	144,500								
126	Special Education - Personnel	3110	73,200								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		217,700	0	0	0	0	0	0	0	0
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235	1,900								
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		1,900	0	0	0	0	0	0	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	0	0	0	0	0	0	0
145	State Free Lunch & Breakfast	3360	1,000								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	9,500								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500				280,800					
152	Transportation - Special Education	3510				58,900					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0	0	339,700	0	0	0	0	0
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
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

	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
1											
2											
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	800								
172	Total Restricted Grants-In-Aid		230,900	0	0	339,700	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	1,334,400	0	0	339,700	0	0	0	0	0
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
175											
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	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	0	0	0	0	0
192	FOOD SERVICE										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	72,500								
195	Special Milk Program	4215									
196	School Breakfast Program	4220									
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		72,500				0				
202	TITLE I										
203	Title I - Low Income	4300	111,400								
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	111,400	0		0	0				
211	Total Title I		111,400	0		0	0				

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
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									
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		0	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title III-E 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 ID - Technology - Formula	4860									
239	ARRA - Title ID - 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	21,700								

ESTIMATED RECEIPTS/REVENUES

	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
1											
2											
268	Federal Charter Schools	4960									
269	Medicaid Matching Funds - Administrative Outreach	4991	10,000								
270	Medicaid Matching Funds - Fee-For-Service Program	4992									
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		215,600	0	0	0	0	0		0	0
273	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	215,600	0	0	0	0	0	0	0	0
274	TOTAL DIRECT RECEIPTS/REVENUES		6,562,900	959,500	2,125,500	706,100	339,000	475,000	95,000	292,500	91,500

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	3,508,200	835,900	10,500	144,200	4,500				4,503,300
6	Pre-K Programs	1125	45,600	12,700		500					58,800
7	Special Education Programs (Functions 1200 - 1220)	1200	429,860	102,100							531,960
8	Special Education Programs Pre-K	1225									0
9	Remedial and Supplemental Programs K-12	1250	78,800	31,500		800					111,100
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400	295,200	69,400	80,000	3,100	110,000				557,700
13	Interscholastic Programs	1500	158,800	20,500	20,000	44,800	1,500	5,000			250,600
14	Summer School Programs	1600									0
15	Gifted Programs	1650									0
16	Driver's Education Programs	1700	67,600	15,500	6,000	1,000					90,100
17	Bilingual Programs	1800									0
18	Truant Alternative & Optional Programs	1900									0
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	4,584,060	1,087,600	116,500	194,400	116,000	5,000	0	0	6,103,560
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110									0
36	Guidance Services	2120	122,400	29,400		800					152,600
37	Health Services	2130			33,200						33,200
38	Psychological Services	2140									0
39	Speech Pathology & Audiology Services	2150									0
40	Other Support Services - Pupils (Describe & Itemize)	2190									0
41	Total Support Services - Pupil	2100	122,400	29,400	33,200	800	0	0	0	0	185,800
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210				41,600					41,600
44	Educational Media Services	2220	59,300	14,400	600	16,000					90,300
45	Assessment & Testing	2230									0
46	Total Support Services - Instructional Staff	2200	59,300	14,400	600	57,600	0	0	0	0	131,900
47	Support Services - General Administration										
48	Board of Education Services	2310	1,200	12,000	14,800	700		3,000			31,700
49	Executive Administration Services	2320	154,300	32,600	3,500			1,100			191,500
50	Special Area Administration Services	2330									0
51	Tort Immunity Services	2360 - 2370									0
52	Total Support Services - General Administration	2300	155,500	44,600	18,300	700	0	4,100	0	0	223,200
53	Support Services - School Administration										
54	Office of the Principal Services	2410	382,000	72,900	3,500			1,000			459,400
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	Total Support Services - School Administration	2400	382,000	72,900	3,500	0	0	1,000	0	0	459,400

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
57	Support Services - Business										
58	Direction of Business Support Services	2510									0
59	Fiscal Services	2520	96,200	13,600		6,000	1,500				117,300
60	Operation & Maintenance of Plant Services	2540									0
61	Pupil Transportation Services	2550									0
62	Food Services	2560	181,900		3,000	237,000	2,000	2,500			426,400
63	Internal Services	2570									0
64	Total Support Services - Business	2500	278,100	13,600	3,000	243,000	3,500	2,500	0	0	543,700
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
70	Data Processing Services	2660									0
71	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
72	Other Support Services (Describe & Itemize)	2900									0
73	Total Support Services	2000	997,300	174,900	58,600	302,100	3,500	7,600	0	0	1,544,000
74	COMMUNITY SERVICES (ED)	3000									0
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						116,100			116,100
79	Payments for Adult/Continuing Education Programs	4130						4,400			4,400
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									0
83	Total Payments to Districts and Other Govt Units (In-State)	4100			0			120,500			120,500
84	Payments for Regular Programs - Tuition	4210									0
85	Payments for Special Education Programs - Tuition	4220									0
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0
87	Payments for CTE Programs - Tuition	4240									0
88	Payments for Community College Programs - Tuition	4270									0
89	Payments for Other Programs - Tuition	4280									0
90	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
91	Total Payments to Other Dist & Govt Units - Tuition (In-State)	4200			0			0			0
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			120,500			120,500
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

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K	
	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	
1												
2												
110	Debt Service - Interest on Long-Term Debt	5200									0	
111	Total Debt Service	5000						0			0	
112	PROVISION FOR CONTINGENCIES (ED)	6000						10,000			10,000	
113	Total Direct Disbursements/Expenditures		5,581,360	1,262,500	175,100	496,500	119,500	143,100	0	0	7,778,060	
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,215,160)	
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	389,000	54,500	147,000	376,000	13,000				979,500	
124	Pupil Transportation Services	2550									0	
125	Food Services	2560									0	
126	Total Support Services - Business (Describe & Itemize)	2500	389,000	54,500	147,000	376,000	13,000	0	0	0	979,500	
127	Other Support Services (Describe & Itemize)	2900									0	
128	Total Support Services	2000	389,000	54,500	147,000	376,000	13,000	0	0	0	979,500	
129	COMMUNITY SERVICES (O&M)											
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)											
149	Total Direct Disbursements/Expenditures	6000	389,000	54,500	147,000	376,000	13,000	10,000	0	0	989,500	
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(30,000)	
151												
152	30 - DEBT SERVICE FUND (DS)											
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)											
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	

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
162	Debt Service - Interest on Long-Term Debt	5200						600			600
163	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						2,206,000			2,206,000
164	Debt Service Other (Describe & Itemize)	5400						2,206,600			2,206,600
165	Total Debt Service	5000			0			2,206,600			2,206,600
166	PROVISION FOR CONTINGENCIES (DS)	6000			0			2,206,600			2,206,600
167	Total Direct Disbursements/Expenditures										
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(81,100)
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	386,100	13,600	32,300	130,800	2,500	500			565,800
176	Other Support Services (Describe & Itemize)	2900									0
177	Total Support Services	2000	386,100	13,600	32,300	130,800	2,500	500	0	0	565,800
178	COMMUNITY SERVICES (TR)	3000									0
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									0
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			0			0			0
188	Payments to Other Govt Units (Out-of-State)	4400									0
189	Total Payments to Other Districts & Govt Units	4000			0			0			0
190	DEBT SERVICE (TR)										
191	Debt Service - Interest on Short-Term Debt										0
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	5200									0
199	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
200	Debt Service - Other (Describe and Itemize)	5400									0
201	Total Debt Service	5000						0			0
202	PROVISION FOR CONTINGENCIES (TR)	6000									2,500
203	Total Direct Disbursements/Expenditures		386,100	13,600	32,300	130,800	2,500	3,000	0	0	568,300
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										137,800
205											
206	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
207	INSTRUCTION (MR/SS)										
208	Regular Program	1100		67,400							67,400
209	Pre-K Programs	1125		6,200							6,200
210	Special Education Programs (Functions 1200-1220)	1200		6,000							6,000
211	Special Education Programs Pre-K	1225									0
212	Remedial and Supplemental Programs K-12	1250		8,100							8,100
213	Remedial and Supplemental Programs Pre-K	1275		100							100

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
214	Adult/Continuing Education Programs	1300									0
215	CTE Programs	1400		4,200							4,200
216	Interscholastic Programs	1500		6,600							6,600
217	Summer School Programs	1600									0
218	Gifted Programs	1650									0
219	Driver's Education Programs	1700		1,200							1,200
220	Bilingual Programs	1800									0
221	Truant Alternative & Optional Programs	1900									0
222	Total Instruction 1000	1000		99,800							99,800
223	SUPPORT SERVICES (MR/SS)										
224	Support Services - Pupil										
225	Attendance & Social Work Services	2110									0
226	Guidance Services	2120		1,800							1,800
227	Health Services	2130									0
228	Psychological Services	2140									0
229	Speech Pathology & Audiology Services	2150									0
230	Other Support Services - Pupils (Describe & Itemize)	2190									0
231	Total Support Services - Pupil 2100	2100		1,800							1,800
232	Support Services - Instructional Staff										
233	Improvement of Instruction Services	2210									0
234	Educational Media Services	2220		1,200							1,200
235	Assessment & Testing	2230									0
236	Total Support Services - Instructional Staff 2200	2200		1,200							1,200
237	Support Services - General Administration										
238	Board of Education Services	2310		200							200
239	Executive Administration Services	2320		2,800							2,800
240	Special Area Administrative Services	2330									0
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	2300		3,000							3,000
251	Support Services - School Administration										
252	Office of the Principal Services	2410									29,900
253	Other Support Services - School Administration (Describe & Itemize)	2490									0
254	Total Support Services - School Administration 2400	2400		29,900							29,900
255	Support Services - Business										
256	Direction of Business Support Services	2510									0
257	Fiscal Services	2520		20,300							20,300
258	Facilities Acquisition & Construction Services	2530									0
259	Operation & Maintenance of Plant Service	2540		84,000							84,000
260	Pupil Transportation Services	2550		60,900							60,900
261	Food Services	2560		35,300							35,300
262	Internal Services	2570									0
263	Total Support Services - Business 2500	2500		200,500							200,500

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
264	Support Services - Central										0
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									0
270	Total Support Services - Central	2600		0							0
271	Other Support Services (Describe & Itemize)	2900									0
272	Total Support Services	2000		236,400							236,400
273	COMMUNITY SERVICES (MR/SS)	3000									0
274	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										24,000
275	Payments for Special Education Programs	4120		24,000							24,000
276	Payments for CTE Programs	4140									0
277	Total Payments to Other Districts & Govt Units	4000		24,000							24,000
278	DEBT SERVICE (MR/SS)										0
279	Debt Service - Interest on Short-Term Debt										0
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
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
287	Total Direct Disbursements/Expenditures			360,200							360,200
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(21,200)
289											
290	60 - CAPITAL PROJECTS (CP)										
291	SUPPORT SERVICES (CP)										
292	Support Services - Business										100,000
293	Facilities Acquisition & Construction Services	2530				100,000					0
294	Other Support Services (Describe & Itemize)	2900									0
295	Total Support Services	2000		0	0	100,000	0	0	0		100,000
296	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										0
297	Payments to Other Govt Units (In-State)										0
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
303	PROVISION FOR CONTINGENCIES (CP)	6000									0
304	Total Direct Disbursements/Expenditures			0	0	100,000	0	0	0		100,000
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										375,000
306											
307	70 WORKING CASH FUND (WC)										
308											
309	80 - TORT FUND (TF)										
310	SUPPORT SERVICES - GENERAL ADMINISTRATION										0
311	Claims Paid from Self Insurance Fund	2361									95,400
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			95,400						0
313	Unemployment Insurance Payments	2363									110,800
314	Insurance Payments (regular or self-insurance)	2364			110,800						34,200
315	Risk Management and Claims Services Payments	2365			34,200						0
316	Judgment and Settlements	2366									0

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367			31,800						31,800
318	Reciprocal Insurance Payments	2368									0
319	Legal Service	2369			20,000						20,000
320	Property Insurance (Building & Grounds)	2371									0
321	Vehicle Insurance (Transportation)	2372									0
322	Total Support Services - General Administration	2000	0	0	292,200	0	0	0	0		292,200
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
329	PROVISION FOR CONTINGENCIES (TF)	6000									0
330	Total Direct Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		0	0	292,200	0	0	0	0		292,200
331											
332											300
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
334	SUPPORT SERVICES (FP&S)										
335	Support Services - Business										0
336	Facilities Acquisition & Construction Services	2530									0
337	Operation & Maintenance of Plant Service	2540			1,500	40,000					41,500
338	Total Support Services - Business	2500	0	0	1,500	40,000	0	0	0		41,500
339	Other Support Services (Describe & Itemize)	2900									0
340	Total Support Services	2000	0	0	1,500	40,000	0	0	0		41,500
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
344	DEBT SERVICE (FP&S)										
345	Debt Service - Interest on Short-Term Debt										0
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
349	Debt Service - Interest on Long-Term Debt	5200									0
	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	5300									0
350											0
351	Total Debt Service	5000									0
352	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
353	Total Direct Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		0	0	1,500	40,000	0	0	0		41,500
354											50,000

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

- 1.
- 2.
- 3.
- 4.

	A	B	C	D	E	F
1						
2	Maroa-Forsyth CUSD # 2	39-0550020-26				
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	6,562,900	959,500	706,100	95,000	8,323,500
6	Direct Expenditures	7,778,060	989,500	568,300		9,335,860
7	Difference	(1,215,160)	(30,000)	137,800	95,000	(1,012,360)
8	Estimated Fund Balance - June 30, 2014	(920,160)	126,713	284,041	1,094,349	584,943
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	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).					
11	Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.					
12	The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 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.					
13	The deficit reduction plan, if required, is developed using ISBE guidelines and format.					
14						
15						

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	C	D	E	F	G
		DEFICIT REDUCTION PLAN					
		ESTIMATED BUDGET					
		FY2013-14					
1	2	3	4	5	6	7	8
Maroa-Forsyth CUSD # 2 39-0550020-26							
District Number							
9	10	11	12	13	14	15	16
EDUCATIONAL FUND	OPERATIONS & MAINTENANCE FUND	TRANSPORTATION FUND	WORKING CASH FUND	TOTAL			
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	0	106,713	346,241	1,094,349	1,547,303		
RECEIPTS/REVENUES	Acct No.						
LOCAL SOURCES	1000	5,012,900	366,400	95,000	6,433,800		
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0		
STATE SOURCES	3000	1,334,400	339,700	0	1,674,100		
FEDERAL SOURCES	4000	215,600	0	0	215,600		
Total Receipts/Revenues		6,562,900	706,100	95,000	8,323,500		
DISBURSEMENTS/EXPENDITURES	Funct No.						
INSTRUCTION	1000	6,103,560			6,103,560		
SUPPORT SERVICES	2000	1,544,000	979,500	565,800	3,089,300		
COMMUNITY SERVICES	3000	0	0	0	0		
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	120,500	0	0	120,500		
DEBT SERVICES	5000	0	0	0	0		
PROVISION FOR CONTINGENCIES	6000	10,000	2,500		22,500		
Total Disbursements/Expenditures		7,778,060	989,500	568,300	9,335,860		
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,215,160)	(30,000)	137,800	95,000	(1,012,360)	
OTHER SOURCES/USES OF FUNDS							
OTHER SOURCES OF FUNDS (7000)		295,000	50,000	0	345,000		
OTHER USES OF FUNDS (8000)		0	200,000	95,000	295,000		
TOTAL OTHER SOURCES/USES OF FUNDS		295,000	50,000	(200,000)	50,000		
ESTIMATED ENDING FUND BALANCE		(920,160)	126,713	284,041	1,094,349	584,943	

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	H	I	J	K	L
			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BUDGET FY2014-15							
1							
2							
3	Maroa-Forsyth CUSD # 2	39-0550020-26					
4	<i>District Number</i>						
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	Acct No.	(920,160)	126,713	284,041	1,094,349	584,943
8	RECEIPTS/REVENUES	1000					
9	LOCAL SOURCES	2000	5,190,200	987,200	377,500	97,700	6,652,600
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	3000	0				0
11	STATE SOURCES	4000	1,474,800		476,300		1,951,100
12	FEDERAL SOURCES		215,600				215,600
13	Total Receipts/Revenues		6,880,600	987,200	853,800	97,700	8,819,300
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	5,770,860				5,770,860
16	SUPPORT SERVICES	2000	1,544,000	979,500	565,800		3,089,300
17	COMMUNITY SERVICES	3000	0				0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	120,500				120,500
19	DEBT SERVICES	5000	0				0
20	PROVISION FOR CONTINGENCIES	6000	10,000	10,000	2,500		22,500
21	Total Disbursements/Expenditures		7,445,360	989,500	568,300		9,003,160
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(564,760)	(2,300)	285,500	97,700	(183,860)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		295,000	50,000			345,000
25	OTHER USES OF FUNDS (8000)				200,000	95,000	295,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		295,000	50,000	(200,000)	(95,000)	50,000
27	ESTIMATED ENDING FUND BALANCE		(1,189,920)	174,413	369,541	1,097,049	451,083

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	M	N	O	P	Q
ESTIMATED BUDGET FY2015-16							
1							
2							
3	Maroa-Forsyth CUSD # 2 39-0550020-26						
4	<i>District Number</i>						
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	Acct No.	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
8	RECEIPTS/REVENUES	1000	(1,189,920)	174,413	369,541	1,097,049	451,083
9	LOCAL SOURCES	2000	5,280,300	1,006,000	385,000	99,600	6,770,900
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	3000	0		476,300		0
11	STATE SOURCES	4000	1,474,800				1,951,100
12	FEDERAL SOURCES		215,600				215,600
13	Total Receipts/Revenues		6,970,700	1,006,000	861,300	99,600	8,937,600
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	5,679,360				5,679,360
16	SUPPORT SERVICES	2000	1,544,000	979,500	565,800		3,089,300
17	COMMUNITY SERVICES	3000	0				0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	120,500				120,500
19	DEBT SERVICES	5000	0				0
20	PROVISION FOR CONTINGENCIES	6000	10,000	10,000	2,500		22,500
21	Total Disbursements/Expenditures		7,353,860	989,500	568,300		8,911,660
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(383,160)	16,500	293,000	99,600	25,940
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		295,000	50,000			345,000
25	OTHER USES OF FUNDS (8000)				200,000	95,000	295,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		295,000	50,000	(200,000)	(95,000)	50,000
27	ESTIMATED ENDING FUND BALANCE		(1,278,080)	240,913	462,541	1,101,649	527,023

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	R	S	T	U	V
		ESTIMATED BUDGET FY2016-17					
1	2	3	4	5	6	7	8
		Acct No.	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
	Maroa-Forsyth CUSD # 2						
	39-0550020-26						
	<i>District Number</i>						
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		(1,278,080)	240,913	462,541	1,101,649	527,023
8	RECEIPTS/REVENUES	1000					
9	LOCAL SOURCES	1000	5,382,100	1,025,200	392,700	101,600	6,901,600
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0				0
11	STATE SOURCES	3000	1,474,800		476,300		1,951,100
12	FEDERAL SOURCES	4000	215,600				215,600
13	Total Receipts/Revenues		7,072,500	1,025,200	869,000	101,600	9,068,300
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	5,589,300				5,589,300
16	SUPPORT SERVICES	2000	1,544,000	979,500	565,800		3,089,300
17	COMMUNITY SERVICES	3000	0				0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	120,500				120,500
19	DEBT SERVICES	5000	0				0
20	PROVISION FOR CONTINGENCIES	6000	10,000	10,000	2,500		22,500
21	Total Disbursements/Expenditures		7,263,800	989,500	568,300		8,821,600
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(191,300)	35,700	300,700	101,600	246,700
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		295,000	50,000			345,000
25	OTHER USES OF FUNDS (8000)				200,000	95,000	295,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		295,000	50,000	(200,000)	(95,000)	50,000
27	ESTIMATED ENDING FUND BALANCE		(1,174,380)	326,613	563,241	1,108,249	823,723

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	W	X	Y	Z
1		SUMMARY				
2		BUDGET ADDENDUM - DEFICIT REDUCTION PLAN				
3		ESTIMATED BUDGET				
4		<i>Date of Adoption:</i>				
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)	1,547,303	584,943	451,083	527,023	
8	RECEIPTS/REVENUES					
9	LOCAL SOURCES	6,433,800	6,652,600	6,770,900	6,901,600	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	0	0	0	0	
11	STATE SOURCES	1,674,100	1,951,100	1,951,100	1,951,100	
12	FEDERAL SOURCES	215,600	215,600	215,600	215,600	
13	Total Receipts/Revenues	8,323,500	8,819,300	8,937,600	9,068,300	
14	DISBURSEMENTS/EXPENDITURES					
15	INSTRUCTION	6,103,560	5,770,860	5,679,360	5,589,300	
16	SUPPORT SERVICES	3,089,300	3,089,300	3,089,300	3,089,300	
17	COMMUNITY SERVICES	0	0	0	0	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	120,500	120,500	120,500	120,500	
19	DEBT SERVICES	0	0	0	0	
20	PROVISION FOR CONTINGENCIES	22,500	22,500	22,500	22,500	
21	Total Disbursements/Expenditures	9,335,860	9,003,160	8,911,660	8,821,600	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures	(1,012,360)	(183,860)	25,940	246,700	
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)	345,000	345,000	345,000	345,000	
25	OTHER USES OF FUNDS (8000)	295,000	295,000	295,000	295,000	
26	TOTAL OTHER SOURCES/USES OF FUNDS	50,000	50,000	50,000	50,000	
27	ESTIMATED ENDING FUND BALANCE	584,943	451,083	527,023	823,723	

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

Maroa-Forsyth CUSD # 2 39-0550020-26

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

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

1. Background and Narrative of Budget Reductions:

This is the fifth consecutive year MFCUSD#2 has implemented drastic budget reduction strategies. These reductions are necessary due to the elimination of state programs, reductions in; GSA, mandated categorical program funding, and local equalized assessed values.

Increase Lunch prices by \$.25, increasing lunch revenue \$ 20,000.00.

2. Assumptions Used in the Deficit Reduction Plan:

Assume small growth in enrollment. Assume Federal Revenue Sources remain consistent. Assume 100% property tax collection.

Assume the Transportation is fully funded at the State level of responsibility.

- Foundation Levels for General State Aid:

Assume funding level 6119 will be fully funded at 1,243,900 and increase of 140,400. Assume Transportation fully funded at 417,373.,

an increase of 136,500. Full tax collection increases revenue by \$65,000.00.

- Equal Assessed Valuation and Tax Rates:

Assume 2% increase in local growth. (10 yr average is 4.27%). Increase in tort level levy by .05. Increase in fee structure for students.

- Employee Salaries and Benefits:

Assume little to no increases in CBA. Reduction of 2 staff members through attrition in FY15 saving 189,000.

15-16 replace 2 retirees with 2 new tchrs saving 91,500. 16-17 replace 2 retirees with 2 new tchrs saving 90,000.

- Short and Long Term Borrowing:

Additional Working Cash Bonds will be considered in the future. Increase in Education Fund levy limits will be considered in the future.

- Educational Impact:

Unable to serve the pre-kindergarten children. Class size will increase allowing less individual instruction.

Further delays in technology and resource updates.

- Other Assumptions:

Assumption of the State of Illinois becoming fiscal responsible in the future and make timely- full payments.

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

No, Geographic and Financial limitations apply.

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: **Maroa-Forsyth CUSD # 2**

RCDT Number: **39-0550020-26**

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2013			Budgeted Expenditures, Fiscal Year 2014		
		(10)	(20)	Total	(10)	(20)	Total
		Educational	Operations & Maintenance		Educational	Operations & Maintenance	
1. Executive Administration Services	2320	194,970		194,970	191,500		191,500
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		194,970	0	194,970	191,500	0	191,500
9. Estimated Percent Increase (Decrease) for FY2014 (Budgeted) over FY2013 (Actual)							-2%

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

Maroa-Forsyth CUSD # 2 39-0550020-26

In accordance with the School Code, Section 10-20.21, all school districts are required to file a report listing 'vendor contracts' as an attachment to their budget. In this context, the term "vendor contracts" refers to "all contracts and agreements that pertain to goods and services that were intended to generate additional revenue and other remunerations for the school district in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services. The report is to list information regarding such contracts for the fiscal year immediately preceding the fiscal year of the budget. All such contracts executed on or after July 1, 2007 must be approved by the school board.

See: [School Code, Section 10-20.21 - Contracts](#)

(Sheet is unprotected and can be re-formatted as needed, but must be used for submission)

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monetary Remunerations Distributed
Interstate Studios	GS Fall pictures	1,962			
"	GS Spring pictures	1,267			
Interstate Studios	MS Fall pictures	807			
"	MS Spring pictures	259			

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)