



**Proposed Budget  
Fiscal Year 2014-2015**

**September 15, 2014**

# Introduction

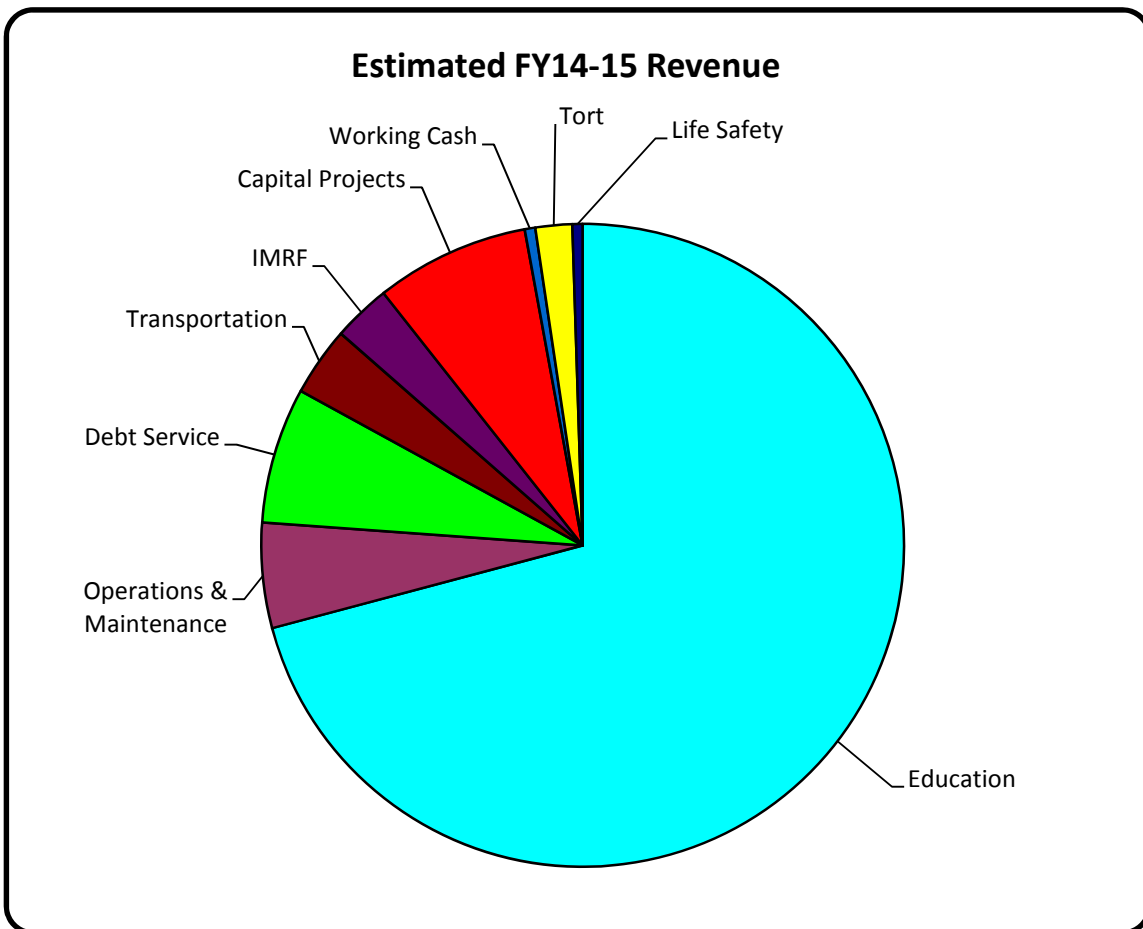
This document has been produced for the purpose of assisting the Board of Education, the Administration, and the community in understanding the budget of Mahomet-Seymour CUSD #3 for Fiscal Year 2014-2015. The document begins with a summary of the District's financial operations, proceeds with detail of each of the Operating Funds, and concludes with the legal budget document.

The legal budget is often referred to as ISBE Form 50-36, which is required to be completed by all school districts in the State. As required by law, the budget is placed on public display for not less than 30 days after publication of a notice in a newspaper circulated in the district, announcing its availability for inspection and giving the date of a public hearing. For this particular budget, the document was available for public inspection on the district website and in the Mahomet-Seymour CUSD #3 Business Office from August 15, 2014 to September 15, 2014. The public hearing is scheduled to be held at 6:30pm on September 15, 2014 at which time the proposed budget will be presented to the Board for adoption. The budget adoption deadline is September 30th of each year. Once the budget has been adopted, each Board member will be required to sign the cover page. The legal budget is then filed with the State of Illinois, the Champaign and Piatt County Clerk's Offices, and the Regional Office of Education within 30 days of adoption. As also required by law, the legal budget will be posted on Mahomet-Seymour CUSD #3's website along with the supplemental information provided in this budget document.

# Revenue by Fund

## Estimated FY14-15

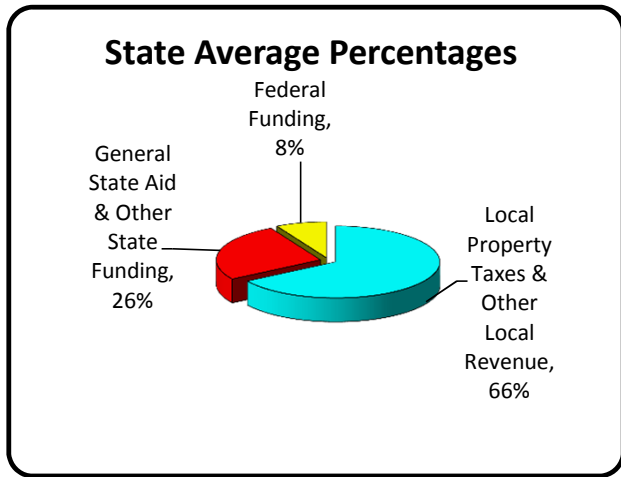
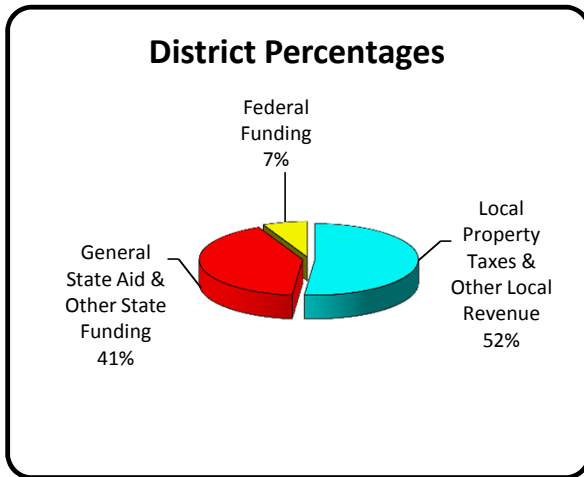
Fund	Revenue	% of Total
Education	\$20,340,167	70.85%
Operations & Maintenance	\$1,516,652	5.28%
Debt Service	\$1,964,839	6.84%
Transportation	\$996,512	3.47%
IMRF	\$835,458	2.91%
Capital Projects	\$2,224,013	7.75%
Working Cash	\$152,544	0.53%
Tort	\$529,384	1.84%
Life Safety	\$148,244	0.52%
	<b>\$28,707,813</b>	<b>100.00%</b>



# Operating Funds Revenue by Source

(Operating Funds include Education, Operations & Maintenance, Transportation, and Working Cash Funds)

	Estimated FY14-15 Revenue	District %	*State Average %
Local Property Taxes & Other Local Revenue	\$11,877,167	52%	66%
General State Aid & Other State Funding	\$9,519,096	41%	26%
Federal Funding	\$1,609,612	7%	8%
	<b>\$23,005,875</b>	<b>100%</b>	<b>100%</b>



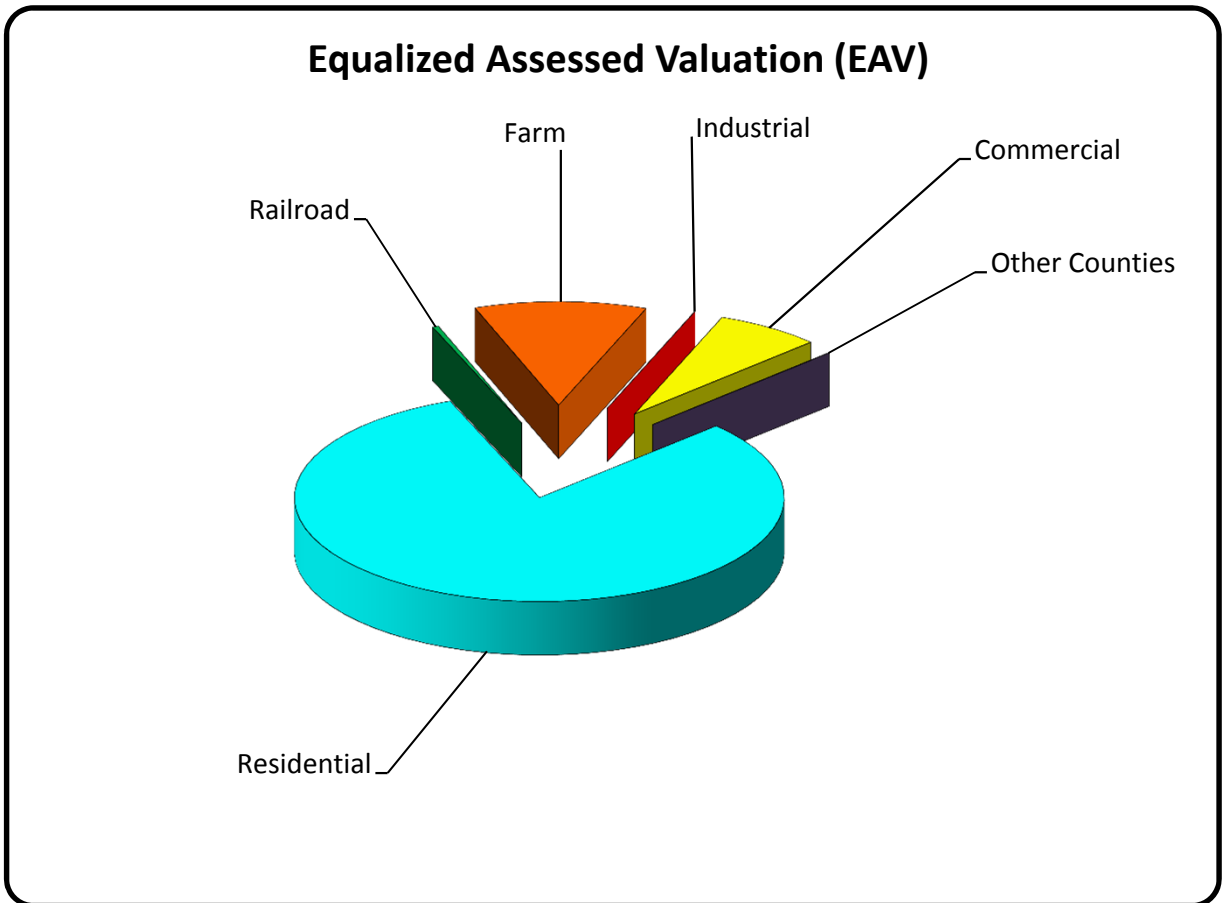
As the charts illustrate, the primary sources of revenue for Mahomet-Seymour CUSD #3 are local property taxes and General State Aid. The following two pages provide a brief synopsis of these two sources of revenue with regards to Mahomet-Seymour CUSD #3.

\* State average percentages for revenue sources - <http://webprod1.isbe.net/illearn/ASP/index.asp>

# Local Property Taxes

As shown on the previous page, local property taxes are a key source of revenue for Mahomet-Seymour CUSD #3. The District's equalized assessed valuation (EAV), or the property tax base, is a driving factor in calculating this source of revenue each year. The District's 2013 EAV is \$280,260,079, which is a 2.26% increase as compared to the 2012 EAV. Residential growth continues to dominate the increase and makes up 81.20% of the District's property tax base.

Category	Valuations	% of Total
Farm	\$31,903,434	11.38%
Industrial	\$19,060	0.01%
Commercial	\$19,567,712	6.98%
Residential	\$227,581,967	81.20%
Railroad	\$1,105,081	0.39%
Other Counties	\$82,825	0.03%
	<b>\$280,260,079</b>	<b>100.00%</b>



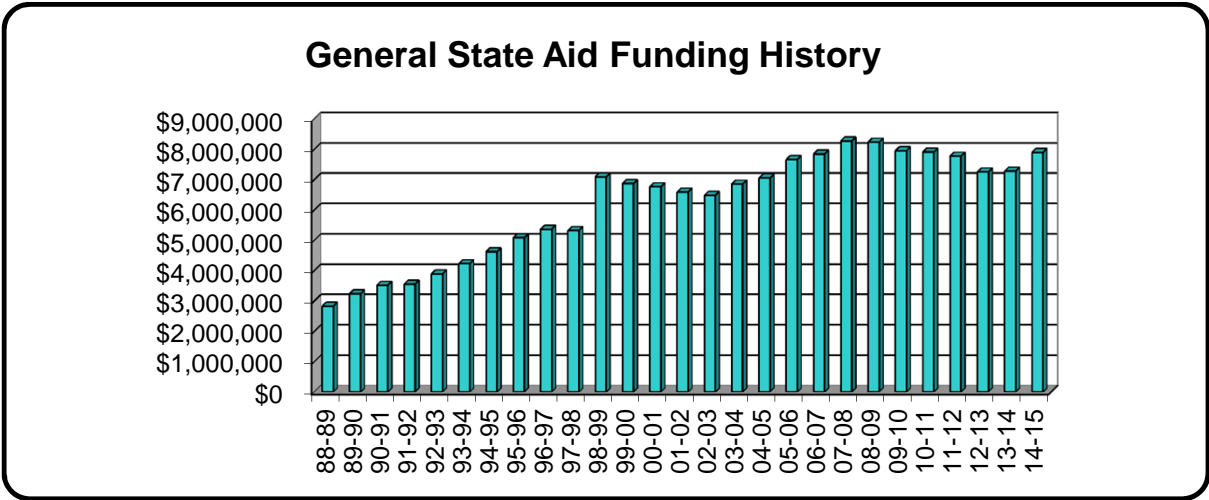
# Champaign & Ford County K-12 Tax Rates

(Ranked from highest to lowest)

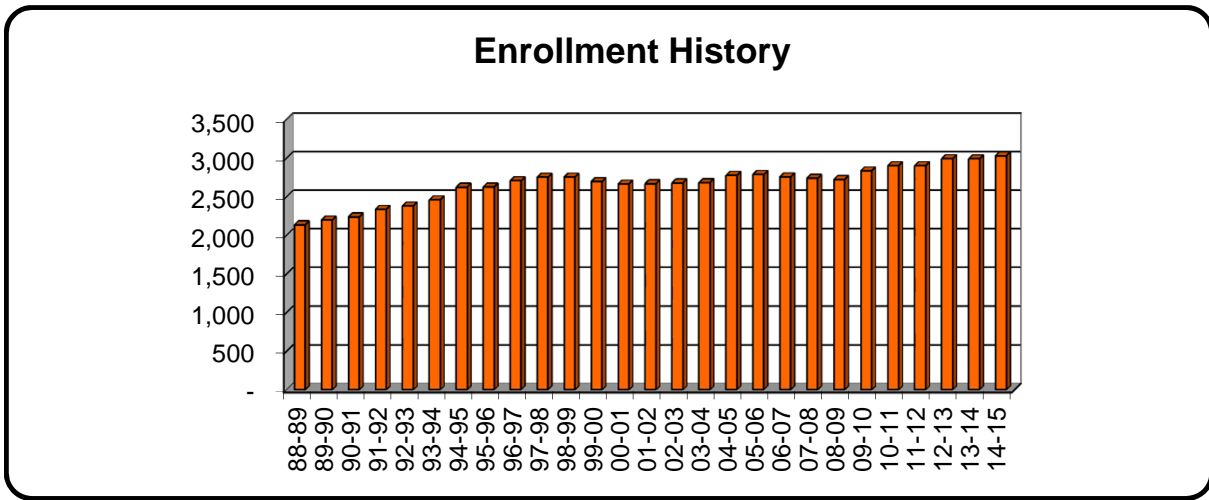
<u>School District</u>	<u>2013 Total Tax Rate</u>
Rantoul City Schools #137 (K-8) 4.5513   Rantoul TWP HSD #193 (9-12) 2.8064	7.3577
Ludlow CCSD #142 (K-8) 3.7165   Rantoul TWP HSD #193 (9-12) 2.8064	6.5229
Urbana SD #116 (K-12)	5.7630
Prairieview-Ogden CCSD #197 (K-8) 2.8109   Rantoul TWP HSD #193 (9-12) 2.8064	5.6173
Gibson City Melvin-Sibley CUSD #5 (K-12)	5.4663
Thomasboro CCSD #130 (K-8) 2.6194   Rantoul TWP HSD #193 (9-12) 2.8064	5.4258
Gifford CCSD #188 (K-8) 2.6043   Rantoul TWP HSD #193 (9-12) 2.8064	5.4107
Paxton-Buckley-Loda CUSD #10 (K-12)	5.2993
Fisher CUSD #1 (K-12)	5.1950
Heritage CUSD #8 (K-12)	5.0303
Prairieview-Ogden CCSD #197 (K-8) 2.8109   SJOHS #305 (9-12) 1.9730	4.7839
St. Joseph CCSD #169 (K-8) 2.7164   SJOHS #305 (9-12) 1.9730	4.6894
Tolono CUSD #7 (K-12)	4.5463
<b>Mahomet-Seymour CUSD #3 (K-12)</b>	<b>4.4998</b>
Champaign CUSD #4 (K-12)	4.3014
	<b>Average= 5.3273</b>

# General State Aid

General State Aid (GSA) funding from the State of Illinois is directly influenced by student enrollment and, more specifically, student attendance. The GSA claim for FY 2012-2013 was payable from the State of Illinois in FY 2013-2014, where the claim for FY 2013-2014 will be payable in FY 2014-2015. It's worth noting that the implementation of full-day Kindergarten in 2013-2014 will result in more funding in 2014-2015. However, keep in mind that the District had to "front" the funding for the addition of teaching staff and supplies to establish four new classrooms in 2013-2014. The charts below illustrate the correlation between GSA dollars received annually and student enrollment. However, due to its poor financial condition, the State of Illinois prorated GSA funding in FY 2012-2013 and FY 2013-2014 by 89% each year, which resulted in the District receiving \$900,000 and \$927,000 less in revenue, respectively. For FY 2014-2015, the State of Illinois, once again, prorated GSA by 89%, which amounts to an additional \$966,000 less in revenue.



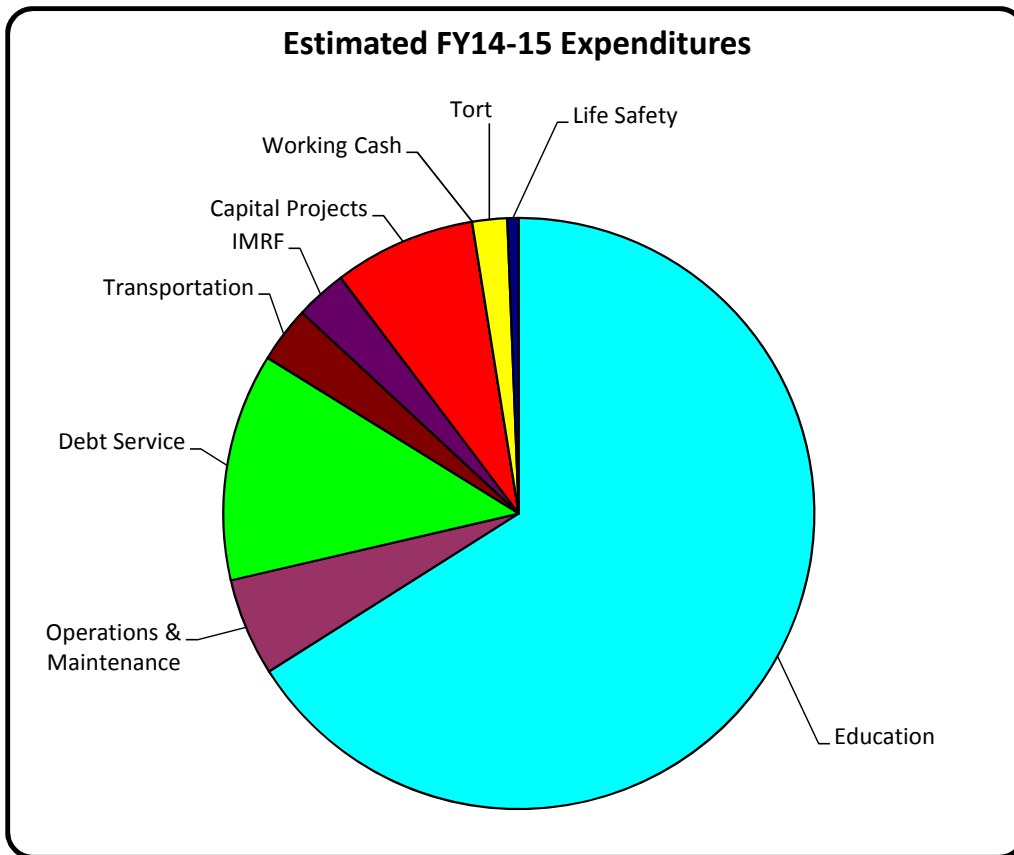
In 2013-2014, the total enrollment for all schools was 2,990. For 2014-2015, enrollment has increased to 3,030 as of September 2014.



# Expenditures by Fund

## Estimated FY14-15

Fund	Expenditures	% of Total
Education	\$21,128,762	66.02%
Operations & Maintenance	\$1,710,886	5.35%
Debt Service	\$3,988,300	12.46%
Transportation	\$981,650	3.07%
IMRF	\$896,517	2.80%
Capital Projects	\$2,488,537	7.78%
Working Cash	\$0	0.00%
Tort	\$606,543	1.90%
Life Safety	\$200,000	0.62%
	<b>\$32,001,195</b>	<b>100.00%</b>

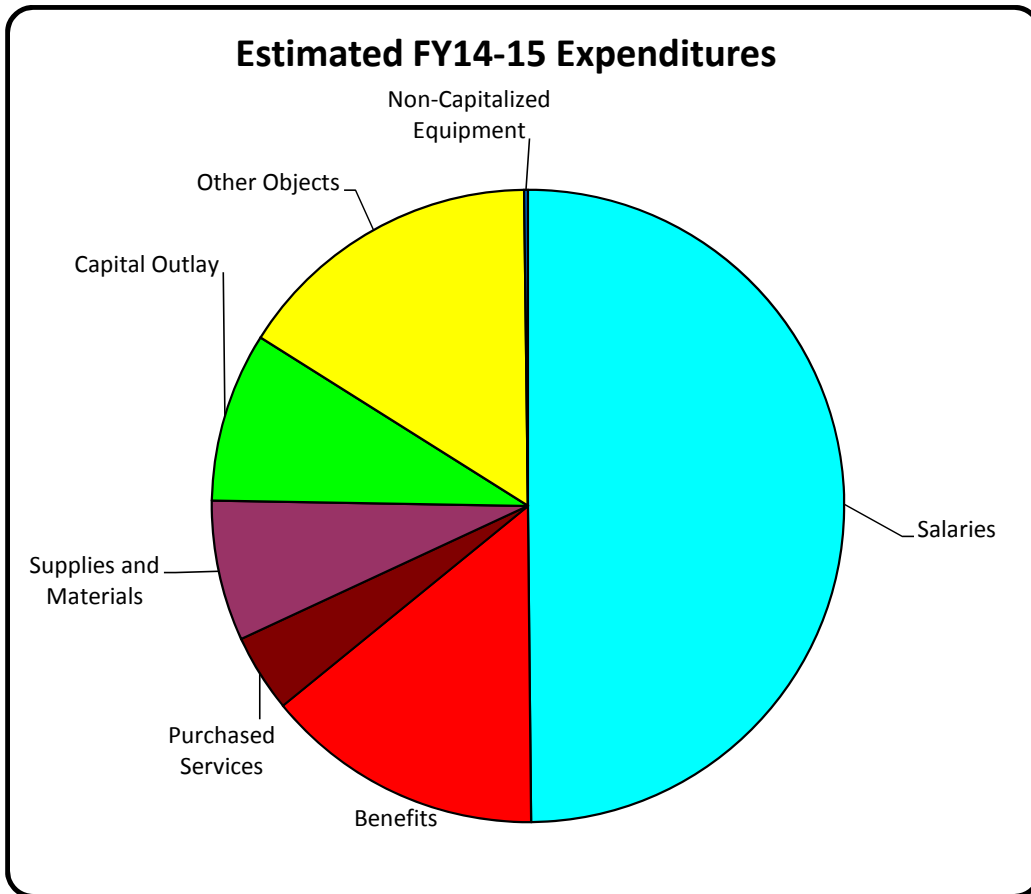




# Expenditures by Object

## Estimated FY14-15

Object	Expenditures	% of Total
Salaries	\$15,949,251	49.84%
Benefits	\$4,570,068	14.28%
Purchased Services	\$1,268,288	3.96%
Supplies and Materials	\$2,300,327	7.19%
Capital Outlay	\$2,774,887	8.67%
Other Objects	\$5,074,074	15.86%
Non-Capitalized Equipment	\$64,300	0.20%
	<b>\$32,001,195</b>	<b>100.00%</b>



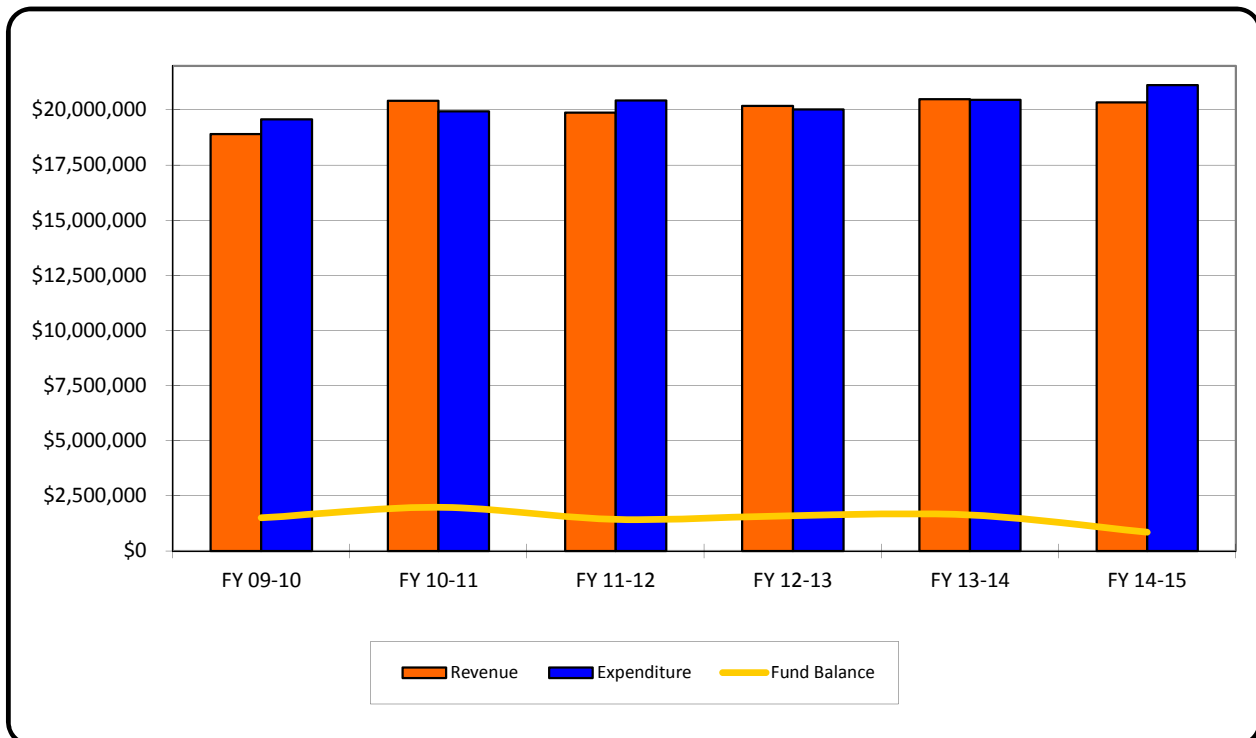
## Fiscal Year 2014-2015 Budget Summary

Fund #	Fund	Audited Fund Balance 6/30/14	Estimated Direct Revenue	Estimated Direct Expenditures	Other Sources of Funds (7000)	Other Uses of Funds (8000)	Surplus (Deficit)	Projected Fund Balance 6/30/15
1	Education	\$1,635,349	\$20,340,167	\$21,128,762	\$10,000	\$0	(\$778,595)	\$856,754
2	Operations & Maintenance	\$451,769	\$1,516,652	\$1,710,886	\$0	\$0	(\$194,234)	\$257,535
4	Transportation	\$553,484	\$996,512	\$981,650	\$0	\$0	\$14,862	\$568,346
7	Working Cash	\$3,882,516	\$152,544	\$0	\$0	\$5,000	\$147,544	\$4,030,060
<b>Subtotal of Operating Funds</b>		<b>\$6,523,118</b>	<b>\$23,005,875</b>	<b>\$23,821,298</b>	<b>\$10,000</b>	<b>\$5,000</b>	<b>(\$810,423)</b>	<b>\$5,712,695</b>
<b>Days of Cash on Hand</b>		<b>100.36</b>						<b>87.89</b>
3	Debt Service	\$2,123,437	\$1,964,839	\$3,988,300	\$1,840,313	\$5,000	(\$188,148)	\$1,935,289
5	IMRF	\$560,203	\$835,458	\$896,517	\$0	\$0	(\$61,059)	\$499,144
6	Capital Projects	\$3,987,646	\$2,224,013	\$2,488,537	\$0	\$1,840,313	(\$2,104,837)	\$1,882,809
8	Tort	\$575,439	\$529,384	\$606,543	\$0	\$0	(\$77,159)	\$498,280
9	Life Safety	\$625,719	\$148,244	\$200,000	\$0	\$0	(\$51,756)	\$573,963
<b>Subtotal of Other Funds</b>		<b>\$7,872,444</b>	<b>\$5,701,938</b>	<b>\$8,179,897</b>	<b>\$1,840,313</b>	<b>\$1,845,313</b>	<b>(\$2,482,959)</b>	<b>\$5,389,485</b>
<b>Total of All Funds</b>		<b>\$14,395,562</b>	<b>\$28,707,813</b>	<b>\$32,001,195</b>	<b>\$1,850,313</b>	<b>\$1,850,313</b>	<b>(\$3,293,382)</b>	<b>\$11,102,180</b>

# Operating Funds

## Education Fund

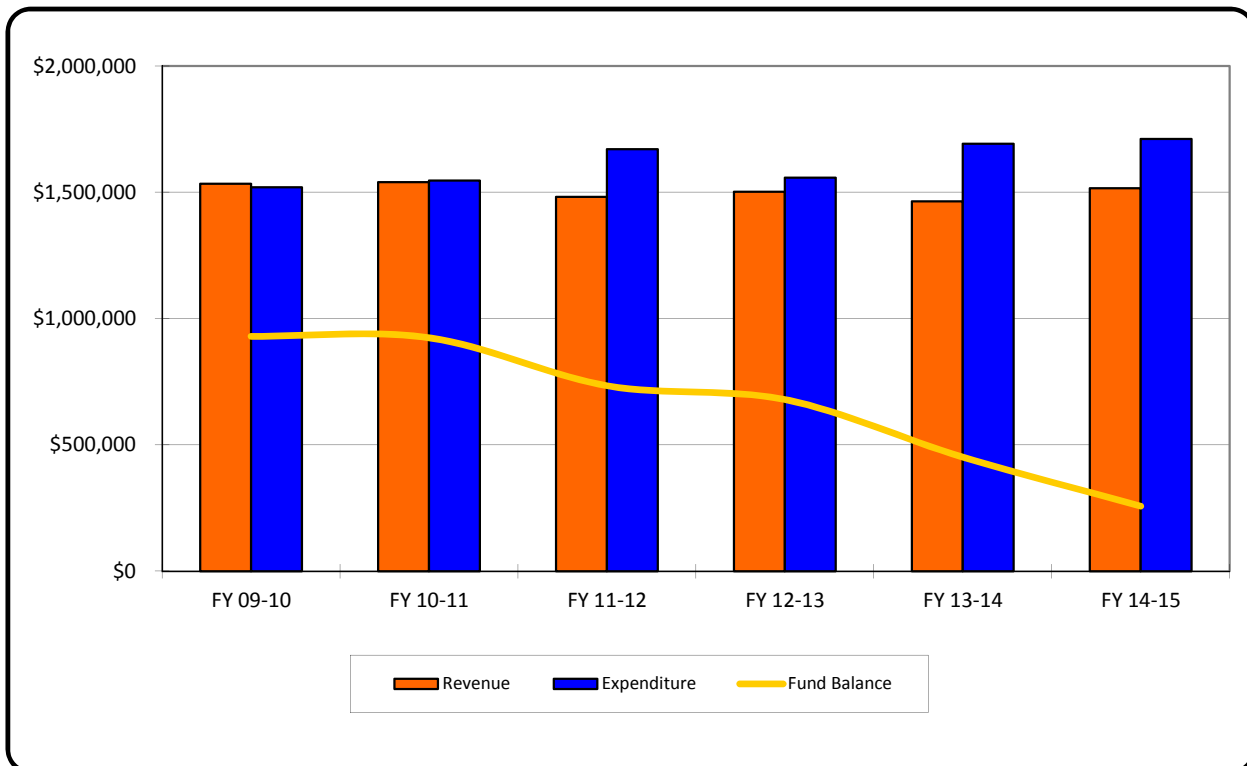
	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Proposed FY 14-15
Local Revenue	\$8,250,712	\$8,579,302	\$8,927,680	\$8,939,241	\$9,107,176	\$9,614,296
Flow-Through Revenue	\$13,835	\$3,838	\$0	\$0	\$0	\$0
State Revenue	\$7,389,478	\$9,276,136	\$9,216,335	\$8,768,333	\$8,924,781	\$9,116,259
Federal Programs	\$3,253,550	\$2,555,662	\$1,734,539	\$1,781,541	\$1,600,384	\$1,609,612
Other Sources of Funds	\$3,307	\$5,955	\$3,124	\$703,089	\$859,538	\$10,000
<b>Total Revenue</b>	<b>\$18,910,882</b>	<b>\$20,420,893</b>	<b>\$19,881,678</b>	<b>\$20,192,204</b>	<b>\$20,491,879</b>	<b>\$20,350,167</b>
Percentage Increase		7.98%	-2.64%	1.56%	1.48%	0.78%
Salaries	\$13,599,442	\$13,937,378	\$14,034,692	\$13,916,012	\$14,315,940	\$14,666,924
Benefits	\$3,056,672	\$3,202,354	\$3,413,931	\$3,235,390	\$3,155,067	\$3,327,520
Purchased Services	\$551,200	\$470,540	\$464,357	\$476,243	\$392,531	\$579,846
Supplies and Materials	\$1,258,002	\$1,175,152	\$1,284,815	\$1,052,035	\$1,216,623	\$1,403,922
Capital Outlay	\$106,292	\$52,710	\$16,532	\$30,417	\$242,114	\$43,350
Other Objects	\$817,985	\$1,059,429	\$1,107,206	\$1,224,277	\$921,194	\$1,057,900
Non-Capitalized Equipment	\$140,337	\$35,203	\$107,978	\$87,648	\$170,595	\$49,300
Other Uses of Funds	\$45,705	\$9,746	\$0	\$0	\$48,268	\$0
<b>Total Expenditures</b>	<b>\$19,575,635</b>	<b>\$19,942,512</b>	<b>\$20,429,511</b>	<b>\$20,022,022</b>	<b>\$20,462,332</b>	<b>\$21,128,762</b>
Percentage Increase		1.87%	2.44%	-1.99%	2.20%	5.53%
<b>Beginning Fund Balance</b>	<b>\$2,169,825</b>	<b>\$1,505,072</b>	<b>\$1,983,453</b>	<b>\$1,435,620</b>	<b>\$1,605,802</b>	<b>\$1,635,349</b>
Net Gain (Loss)	(\$664,753)	\$478,381	(\$547,833)	\$170,182	\$29,547	(\$778,595)
<b>Ending Fund Balance</b>	<b>\$1,505,072</b>	<b>\$1,983,453</b>	<b>\$1,435,620</b>	<b>\$1,605,802</b>	<b>\$1,635,349</b>	<b>\$856,754</b>



# Operating Funds

## Operations and Maintenance Fund

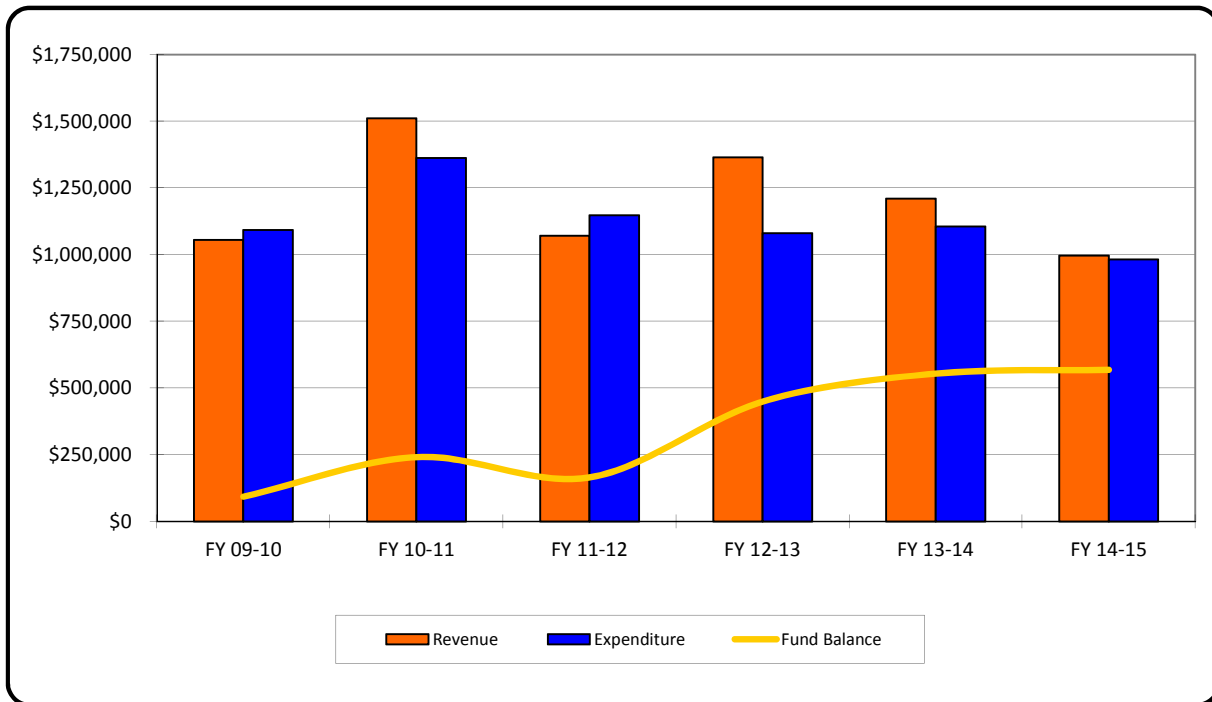
	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Proposed FY 14-15
Local Revenue	\$1,344,392	\$1,397,486	\$1,481,792	\$1,477,772	\$1,464,844	\$1,516,652
Flow-Through Revenue	\$0	\$0	\$0	\$0	\$0	\$0
State Revenue	\$190,000	\$122,860	\$0	\$24,788	\$0	\$0
Federal Programs	\$0	\$0	\$0	\$0	\$0	\$0
Other Sources of Funds	\$0	\$20,000	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$1,534,392</b>	<b>\$1,540,346</b>	<b>\$1,481,792</b>	<b>\$1,502,560</b>	<b>\$1,464,844</b>	<b>\$1,516,652</b>
Percentage Increase		0.39%	-3.80%	1.40%	-2.51%	0.94%
Salaries	\$650,107	\$658,902	\$665,851	\$678,971	\$704,465	\$716,610
Benefits	\$103,956	\$111,109	\$113,639	\$112,344	\$111,278	\$115,426
Purchased Services	\$117,327	\$141,218	\$201,035	\$190,854	\$197,133	\$202,845
Supplies and Materials	\$598,561	\$616,791	\$649,913	\$573,408	\$657,846	\$646,005
Capital Outlay	\$44,771	\$8,915	\$39,115	\$0	\$17,956	\$20,000
Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
Non-Capitalized Equipment	\$4,911	\$8,232	\$2,003	\$2,116	\$3,664	\$10,000
Other Uses of Funds	\$0	\$1,001	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$1,519,633</b>	<b>\$1,546,168</b>	<b>\$1,671,556</b>	<b>\$1,557,693</b>	<b>\$1,692,342</b>	<b>\$1,710,886</b>
Percentage Increase		1.75%	8.11%	-6.81%	8.64%	9.83%
<b>Beginning Fund Balance</b>	<b>\$915,227</b>	<b>\$929,986</b>	<b>\$924,164</b>	<b>\$734,400</b>	<b>\$679,267</b>	<b>\$451,769</b>
Net Gain (Loss)	\$14,759	(\$5,822)	(\$189,764)	(\$55,133)	(\$227,498)	(\$194,234)
<b>Ending Fund Balance</b>	<b>\$929,986</b>	<b>\$924,164</b>	<b>\$734,400</b>	<b>\$679,267</b>	<b>\$451,769</b>	<b>\$257,535</b>



# Operating Funds

## Transportation Fund

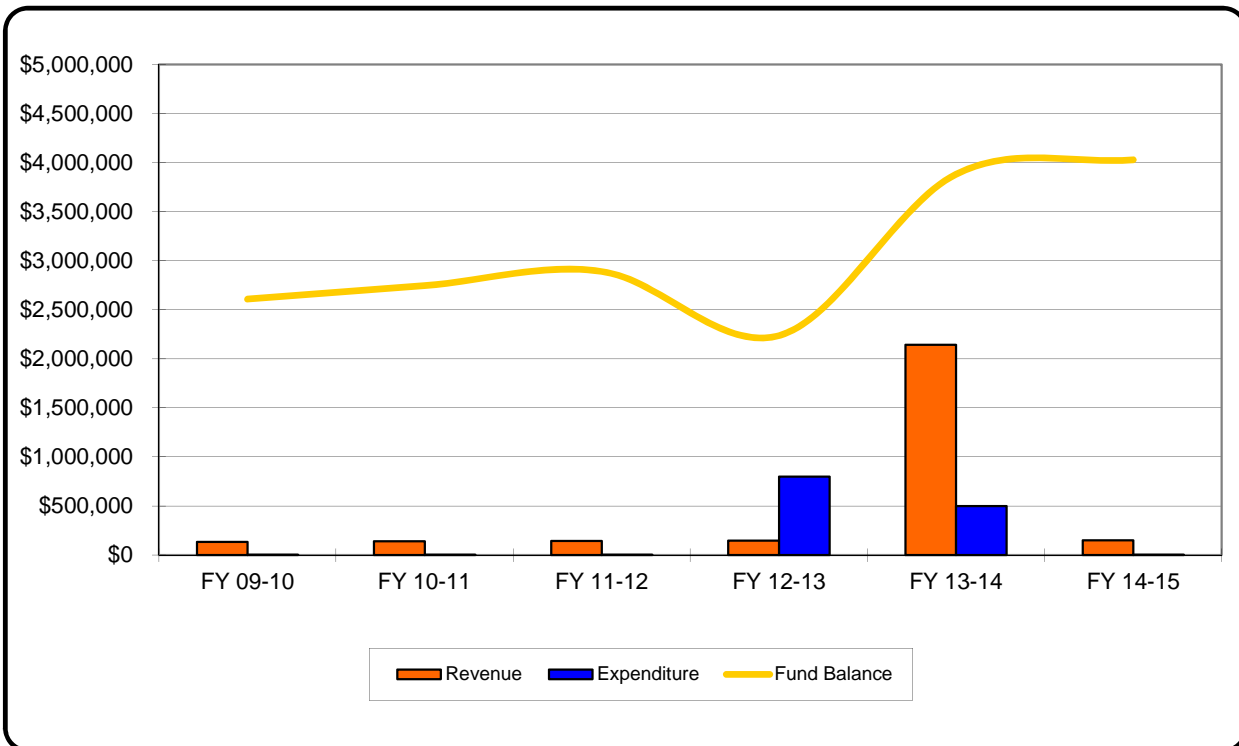
	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Proposed FY 14-15
Local Revenue	\$535,667	\$556,273	\$576,235	\$585,656	\$584,832	\$593,675
Flow-Through Revenue	\$0	\$0	\$0	\$0	\$0	\$0
State Revenue	\$519,529	\$637,750	\$494,530	\$679,328	\$533,872	\$402,837
Federal Programs	\$0	\$0	\$0	\$0	\$0	\$0
Other Sources of Funds	\$0	\$316,172	\$0	\$100,000	\$91,220	\$0
<b>Total Revenue</b>	<b>\$1,055,196</b>	<b>\$1,510,195</b>	<b>\$1,070,765</b>	<b>\$1,364,984</b>	<b>\$1,209,924</b>	<b>\$996,512</b>
Percentage Increase		43.12%	-29.10%	27.48%	-11.36%	-26.99%
Salaries	\$618,204	\$622,769	\$659,516	\$604,317	\$562,722	\$565,717
Benefits	\$29,748	\$36,080	\$41,254	\$32,503	\$17,988	\$18,659
Purchased Services	\$45,627	\$47,387	\$87,424	\$88,632	\$80,808	\$91,000
Supplies and Materials	\$188,035	\$212,409	\$226,752	\$218,017	\$223,697	\$250,400
Capital Outlay	\$20,158	\$327,268	\$1,142	\$0	\$91,220	\$23,000
Other Objects	\$189,326	\$116,020	\$123,581	\$134,802	\$128,027	\$27,874
Non-Capitalized Equipment	\$1,174	\$0	\$7,368	\$2,401	\$1,118	\$5,000
Other Uses of Funds	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$1,092,272</b>	<b>\$1,361,933</b>	<b>\$1,147,037</b>	<b>\$1,080,672</b>	<b>\$1,105,580</b>	<b>\$981,650</b>
Percentage Increase		24.69%	-15.78%	-5.79%	2.30%	-9.16%
<b>Beginning Fund Balance</b>	<b>\$129,914</b>	<b>\$92,838</b>	<b>\$241,100</b>	<b>\$164,828</b>	<b>\$449,140</b>	<b>\$553,484</b>
Net Gain (Loss)	(\$37,076)	\$148,262	(\$76,272)	\$284,312	\$104,344	\$14,862
<b>Ending Fund Balance</b>	<b>\$92,838</b>	<b>\$241,100</b>	<b>\$164,828</b>	<b>\$449,140</b>	<b>\$553,484</b>	<b>\$568,346</b>



# Operating Funds

## Working Cash Fund

	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Proposed FY 14-15
Local Revenue	\$136,197	\$142,794	\$145,914	\$147,397	\$145,485	\$152,544
Flow-Through Revenue	\$0	\$0	\$0	\$0	\$0	\$0
State Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Federal Programs	\$0	\$0	\$0	\$0	\$0	\$0
Other Sources of Funds	\$0	\$0	\$0	\$0	\$2,000,000	\$0
<b>Total Revenue</b>	<b>\$136,197</b>	<b>\$142,794</b>	<b>\$145,914</b>	<b>\$147,397</b>	<b>\$2,145,485</b>	<b>\$152,544</b>
Percentage Increase	-8.22%	4.84%	2.18%	1.02%	1355.58%	3.49%
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0	\$0
Supplies and Materials	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
Non-Capitalized Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Other Uses of Funds	\$2,075	\$3,968	\$2,024	\$801,974	\$500,739	\$5,000
<b>Total Expenditures</b>	<b>\$2,075</b>	<b>\$3,968</b>	<b>\$2,024</b>	<b>\$801,974</b>	<b>\$500,739</b>	<b>\$5,000</b>
Percentage Increase	-89.81%	91.23%	-48.99%	39523.22%	-37.56%	-99.38%
<b>Beginning Fund Balance</b>	<b>\$2,475,509</b>	<b>\$2,609,631</b>	<b>\$2,748,457</b>	<b>\$2,892,347</b>	<b>\$2,237,770</b>	<b>\$3,882,516</b>
Net Gain (Loss)	\$134,122	\$138,826	\$143,890	(\$654,577)	\$1,644,746	\$147,544
<b>Ending Fund Balance</b>	<b>\$2,609,631</b>	<b>\$2,748,457</b>	<b>\$2,892,347</b>	<b>\$2,237,770</b>	<b>\$3,882,516</b>	<b>\$4,030,060</b>



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

**Date of Amended Budget:** \_\_\_\_\_  
(MM/DD/YY)

**District Name:** \_\_\_\_\_ Mahomet-Seymour CUSD #3  
**District RCDT No:** \_\_\_\_\_ 09-010-0030-26

**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 \_\_\_\_\_ Mahomet-Seymour CUSD #3 \_\_\_\_\_, County of \_\_\_\_\_,  
State of Illinois, for the Fiscal Year beginning \_\_\_\_\_ July 1, 2014 \_\_\_\_\_ and ending \_\_\_\_\_ June 30, 2015 \_\_\_\_\_.

WHEREAS the Board of Education of \_\_\_\_\_ Mahomet-Seymour CUSD #3 \_\_\_\_\_,  
County of \_\_\_\_\_, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the \_\_\_\_\_ 15th \_\_\_\_\_ day of \_\_\_\_\_ 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 \_\_\_\_\_ 15th \_\_\_\_\_ day of \_\_\_\_\_ September \_\_\_\_\_, 20 \_\_\_\_\_ 14 \_\_\_\_\_ by a roll call vote of \_\_\_\_\_ Yeas, and \_\_\_\_\_ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:

\* 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.

	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>		1,635,349	451,769	2,123,437	553,484	560,203	3,987,646	3,882,516	575,439	625,719	
4	<b>RECEIPTS/REVENUES</b>											
5	<b>LOCAL SOURCES</b>	1000	9,614,296	1,516,652	1,964,839	593,675	835,458	2,174,013	152,544	529,384	148,244	
6	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	0	0	0	0	0	0	0	0	0	
7	<b>STATE SOURCES</b>	3000	9,116,259	0	0	402,837	0	50,000	0	0	0	
8	<b>FEDERAL SOURCES</b>	4000	1,609,612	0	0	0	0	0	0	0	0	
9	<b>Total Direct Receipts/Revenues <sup>8</sup></b>		20,340,167	1,516,652	1,964,839	996,512	835,458	2,224,013	152,544	529,384	148,244	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998										
11	<b>Total Receipts/Revenues</b>		20,340,167	1,516,652	1,964,839	996,512	835,458	2,224,013	152,544	529,384	148,244	
12	<b>DISBURSEMENTS/EXPENDITURES</b>											
13	<b>INSTRUCTION</b>	1000	16,789,615				459,798					
14	<b>SUPPORT SERVICES</b>	2000	4,315,647	1,710,886		953,776	436,719	2,488,537		606,543	200,000	
15	<b>COMMUNITY SERVICES</b>	3000	23,500	0		0	0					
16	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	4000	0	0	0	0	0	0			0	
17	<b>DEBT SERVICES</b>	5000	0	0	3,988,300	27,874	0			0	0	
18	<b>PROVISION FOR CONTINGENCIES</b>	6000	0	0	0	0	0	0		0	0	
19	<b>Total Direct Disbursements/Expenditures <sup>9</sup></b>		21,128,762	1,710,886	3,988,300	981,650	896,517	2,488,537		606,543	200,000	
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>		21,128,762	1,710,886	3,988,300	981,650	896,517	2,488,537		606,543	200,000	
22	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		(788,595)	(194,234)	(2,023,461)	14,862	(61,059)	(264,524)	152,544	(77,159)	(51,756)	
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										
27	Abatement of the Working Cash Fund <sup>16</sup>	7110										
28	Transfer of Working Cash Fund Interest	7120	5,000									
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140	5,000									
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			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990			1,840,313							
46	<b>Total Other Sources of Funds <sup>8</sup></b>		10,000	0	1,840,313	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							0			
51	Transfer of Working Cash Fund Interest	8120							5,000			
52	Transfer Among Funds	8130										
53	Transfer of Interest <sup>6</sup>	8140			5,000							
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										
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						1,840,313				
79	<b>Total Other Uses of Funds <sup>9</sup></b>		0	0	5,000	0	0	1,840,313	5,000	0	0	
80	<b>Total Other Sources/Uses of Fund</b>		10,000	0	1,835,313	0	0	(1,840,313)	(5,000)	0	0	
81	<b>ESTIMATED ENDING FUND BALANCE June 30, 2015</b>		856,754	257,535	1,935,289	568,346	499,144	1,882,809	4,030,060	498,280	573,963	

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	14,666,924	716,610		565,717		0		0	0	15,949,251
88	Employee Benefits	200	3,309,520	115,426		18,659	896,517	0		211,946	0	4,552,068
89	Purchased Services	300	579,846	202,845	0	91,000		0		394,597	0	1,268,288
90	Supplies & Materials	400	1,403,922	646,005		250,400		0		0	0	2,300,327
91	Capital Outlay	500	43,350	20,000				2,488,537		0	200,000	2,774,887
92	Other Objects	600	1,057,900	0	3,988,300	27,874	0	0		0	0	5,074,074
93	Non-Capitalized Equipment	700	49,300	10,000		5,000		0		0	0	64,300
94	Termination Benefits	800	18,000	0		0						18,000
95	<b>Total Expenditures</b>		21,128,762	1,710,886	3,988,300	981,650	896,517	2,488,537		606,543	200,000	32,001,195

## SUMMARY OF CASH TRANSACTIONS

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
3	<b>BEGINNING CASH BALANCE ON HAND July 1, 2014</b> <sup>7</sup>		1,635,349	451,769	2,123,437	553,484	560,203	3,987,646	3,882,516	575,439	625,719
4	<b>Total Direct Receipts &amp; Other Sources</b> <sup>8</sup>		20,350,167	1,516,652	3,805,152	996,512	835,458	2,224,013	152,544	529,384	148,244
5	<b>OTHER RECEIPTS</b>										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	<b>Total Other Receipts</b>		0	0	0	0	0	0	0	0	0
11	<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		20,350,167	1,516,652	3,805,152	996,512	835,458	2,224,013	152,544	529,384	148,244
12	<b>Total Amount Available</b>		21,985,516	1,968,421	5,928,589	1,549,996	1,395,661	6,211,659	4,035,060	1,104,823	773,963
13	<b>Total Direct Disbursements &amp; Other Uses</b> <sup>9</sup>		21,128,762	1,710,886	3,993,300	981,650	896,517	4,328,850	5,000	606,543	200,000
14	<b>OTHER DISBURSEMENTS</b>										
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0
20	<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		21,128,762	1,710,886	3,993,300	981,650	896,517	4,328,850	5,000	606,543	200,000
21	<b>ENDING CASH BALANCE ON HAND June 30, 2015</b> <sup>7</sup>		856,754	257,535	1,935,289	568,346	499,144	1,882,809	4,030,060	498,280	573,963

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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>	-	6,940,630	1,416,452	1,931,339	566,575	808,508		141,644	505,384	141,644
6	Leasing Purposes Levy <sup>12</sup>	1130									
7	Special Education Purposes Levy	1140	113,318								
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	141,657								
12	<b>Total Ad Valorem Taxes Levied by District</b>		<b>7,195,605</b>	<b>1,416,452</b>	<b>1,931,339</b>	<b>566,575</b>	<b>808,508</b>	<b>0</b>	<b>141,644</b>	<b>505,384</b>	<b>141,644</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210	20,000	4,000	6,000	1,600	2,600		400	1,500	400
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	275,000				24,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>295,000</b>	<b>4,000</b>	<b>6,000</b>	<b>1,600</b>	<b>26,600</b>	<b>0</b>	<b>400</b>	<b>1,500</b>	<b>400</b>
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									
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>		<b>0</b>								
41	<b>TRANSPORTATION FEES</b>										
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
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					0					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	3,000	700	2,500	500	350	2,500	2,500	500	200
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		3,000	700	2,500	500	350	2,500	2,500	500	200
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	484,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	2,500								
74	Other Food Service (Describe & Itemize)	1690									
75	<b>Total Food Service</b>		486,500								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	50,600								
78	Admissions - Other	1719	2,500								
79	Fees	1720	94,750								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	300								
82	<b>Total District/School Activity Income</b>		148,150	0							
83	<b>TEXTBOOK Income</b>										
84	Rentals - Regular Textbooks	1811	236,000								
85	Rentals - Summer School Textbooks	1812	27,000								
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821	1,000								
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>		264,000								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910		18,500							
96	Contributions and Donations from Private Sources	1920	10,000								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960	575,000	75,000		25,000			8,000	22,000	6,000
101	Drivers' Education Fees	1970	45,000								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
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	410,250								
107	Other Local Revenues (Describe & Itemize)	1999	181,791	2,000	25,000			2,171,513			
108	<b>Total Other Revenue from Local Sources</b>		1,222,041	95,500	25,000	25,000	0	2,171,513	8,000	22,000	6,000
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	9,614,296	1,516,652	1,964,839	593,675	835,458	2,174,013	152,544	529,384	148,244

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									
112	Flow-Through Revenue from Federal Sources	2200									
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>0</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	7,898,738								
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>7,898,738</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	256,979								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	363,655								
126	Special Education - Personnel	3110	523,772								
127	Special Education - Orphanage - Individual	3120	4,314								
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145	3,000								
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		<b>1,151,720</b>	<b>0</b>		<b>0</b>					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	18,462								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235	2,339								
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>20,801</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	5,000								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	30,000								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular and Vocational	3500				196,693					
152	Transportation - Special Education	3510				206,144					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>402,837</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									
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									

1	A	B	C	D	E	F	G	H	I	J	K	
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
163	Chicago General Education Block Grant	3766										
164	Chicago Educational Services Block Grant	3767										
165	School Safety & Educational Improvement Block Grant	3775										
166	Technology - 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	10,000					50,000				
172	<b>Total Restricted Grants-In-Aid</b>		1,217,521	0	0	402,837	0	50,000	0	0	0	
173	<b>Total Receipts/Revenues from State Sources</b>	3000	9,116,259	0	0	402,837	0	50,000	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	300,000									
195	Special Milk Program	4215	3,000									
196	School Breakfast Program	4220	21,000									
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>		324,000					0				
202	<b>TITLE I</b>											
203	Title I - Low Income	4300	221,229									
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>		221,229	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	12,624								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through	4620	541,654								
221	Federal Special Education - IDEA Room & Board	4625	300,000								
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	<b>Total Federal Special Education</b>		854,278	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	55,105								
267	Title II - Teacher Quality	4932									

## ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
268	Federal Charter Schools	4960									
269	Medicaid Matching Funds - Administrative Outreach	4991	30,000								
270	Medicaid Matching Funds - Fee-For-Service Program	4992	125,000								
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>		1,609,612	0	0	0	0	0		0	0
273	<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	1,609,612	0	0	0	0	0	0	0	0
274	<b>TOTAL DIRECT RECEIPTS/REVENUES</b>		20,340,167	1,516,652	1,964,839	996,512	835,458	2,224,013	152,544	529,384	148,244



1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>										
5	Regular Programs	1100	7,127,588	1,716,807	174,115	452,264	0	40,000	26,500	0	9,537,274
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	3,643,451	781,996	79,500	41,000		500	4,500		4,550,947
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	120,500	71,626	43,394	38,764					274,284
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	299,311	75,834	100	18,501			1,800		395,546
14	Interscholastic Programs	1500	590,245	106,036	41,650	52,455	7,350	5,800			803,536
15	Summer School Programs	1600	22,510	1,182		4,000					27,692
16	Gifted Programs	1650	76,655	17,305		2,000					95,960
17	Driver's Education Programs	1700	81,332	10,794	500	550					93,176
18	Bilingual Programs	1800									0
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	18,000	18,000
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						990,000			990,000
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						3,200			3,200
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>11,961,592</b>	<b>2,781,580</b>	<b>339,259</b>	<b>609,534</b>	<b>7,350</b>	<b>1,039,500</b>	<b>32,800</b>	<b>18,000</b>	<b>16,789,615</b>
34	<b>SUPPORT SERVICES (ED)</b>										
35	<b>Support Services - Pupil</b>										
36	Attendance & Social Work Services	2110									0
37	Guidance Services	2120	212,563	42,761		2,000					257,324
38	Health Services	2130	59,042	7,542	500	2,000					69,084
39	Psychological Services	2140									0
40	Speech Pathology & Audiology Services	2150	269,792	53,666							323,458
41	Other Support Services - Pupils (Describe & Itemize)	2190									0
42	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>541,397</b>	<b>103,969</b>	<b>500</b>	<b>4,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>649,866</b>
43	<b>Support Services - Instructional Staff</b>										
44	Improvement of Instruction Services	2210	54,654	7,032	61,927	28,000					151,613
45	Educational Media Services	2220	299,092	80,458	4,500	44,006					428,056
46	Assessment & Testing	2230			500	35,000					35,500
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>353,746</b>	<b>87,490</b>	<b>66,927</b>	<b>107,006</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>615,169</b>
48	<b>Support Services - General Administration</b>										
49	Board of Education Services	2310	7,500		56,060	6,250		10,900			80,710
50	Executive Administration Services	2320	312,489	54,784	10,900	5,700		3,500	2,500		389,873
51	Special Area Administration Services	2330									0
52	Tort Immunity Services	2360 - 2370									0
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>319,989</b>	<b>54,784</b>	<b>66,960</b>	<b>11,950</b>	<b>0</b>	<b>14,400</b>	<b>2,500</b>	<b>0</b>	<b>470,583</b>
54	<b>Support Services - School Administration</b>										
55	Office of the Principal Services	2410	1,142,284	232,400	64,700	1,082		4,000	3,000		1,447,466
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>	1,142,284	232,400	64,700	1,082	0	4,000	3,000	0	1,447,466

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	247,520	49,297	29,500	10,000	3,000		2,500		341,817
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550									0
63	Food Services	2560	100,396		7,000	652,600	20,000		5,000		784,996
64	Internal Services	2570			5,000						5,000
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>347,916</b>	<b>49,297</b>	<b>41,500</b>	<b>662,600</b>	<b>23,000</b>	<b>0</b>	<b>7,500</b>	<b>0</b>	<b>1,131,813</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
71	Data Processing Services	2660									0
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
73	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>				750					750
74	<b>Total Support Services</b>	<b>2000</b>	<b>2,705,332</b>	<b>527,940</b>	<b>240,587</b>	<b>787,388</b>	<b>23,000</b>	<b>18,400</b>	<b>13,000</b>	<b>0</b>	<b>4,315,647</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>				7,000	13,000		3,500		23,500
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									0
84	<b>Total Payments to Districts and Other Govt Units (In-State)</b>	<b>4100</b>			0			0			0
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220									0
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
92	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						0			0
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
100	<b>Total Payments to Other District &amp; Govt Units - Transfers (In State)</b>	<b>4300</b>			0			0			0
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>			0			0			0
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>						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
111	Debt Service - Interest on Long-Term Debt	5200									0
112	<b>Total Debt Service</b>	<b>5000</b>						0			0
113	<b>PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>									0
114	<b>Total Direct Disbursements/Expenditures</b>		14,666,924	3,309,520	579,846	1,403,922	43,350	1,057,900	49,300	18,000	21,128,762
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(788,595)
116											
117	<b>20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>										
118	<b>SUPPORT SERVICES (O&amp;M)</b>										
119	<b>Support Services - Pupil</b>										
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	<b>Support Services - Business</b>										
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530									0
124	Operation & Maintenance of Plant Services	2540	716,610	115,426	202,845	646,005	20,000		10,000		1,710,886
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>716,610</b>	<b>115,426</b>	<b>202,845</b>	<b>646,005</b>	<b>20,000</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>1,710,886</b>
128	Other Support Services (Describe & Itemize)	2900									0
129	<b>Total Support Services</b>	<b>2000</b>	<b>716,610</b>	<b>115,426</b>	<b>202,845</b>	<b>646,005</b>	<b>20,000</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>1,710,886</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>										
131	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (O&amp;M)</b>										
132	<b>Payments to Other Govt Units (In-State)</b>										
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	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>				0		0			0
137	Payments to Other Govt Units (Out of State) <sup>14</sup>	4400									0
138	<b>Total Payments to Other District and Govt Unit</b>	<b>4000</b>				0		0			0
139	<b>DEBT SERVICE (O&amp;M)</b>										
140	<b>Debt Service - Interest on Short-Term Debt</b>										
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	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
147	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
148	<b>Total Debt Service</b>	<b>5000</b>						0			0
149	<b>PROVISION FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>									0
150	<b>Total Direct Disbursements/Expenditures</b>		716,610	115,426	202,845	646,005	20,000	0	10,000	0	1,710,886
151	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(194,234)
152											
153	<b>30 - DEBT SERVICE FUND (DS)</b>										
154	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (DS)</b>	<b>4000</b>						0			0
155	<b>DEBT SERVICE (DS)</b>										
156	<b>Debt Service - Interest on Short-Term Debt</b>										
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	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						0			0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
163	Debt Service - Interest on Long-Term Debt	5200						1,099,211			1,099,211
164	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						2,889,089			2,889,089
165	Debt Service Other (Describe & Itemize)	5400									0
166	<b>Total Debt Service</b>	<b>5000</b>			0			3,988,300			3,988,300
167	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									0
168	<b>Total Direct Disbursements/Expenditures</b>				0			3,988,300			3,988,300
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,023,461)
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	565,717	18,659	91,000	250,400	23,000		5,000		953,776
177	Other Support Services (Describe & Itemize)	2900									0
178	<b>Total Support Services</b>	<b>2000</b>	<b>565,717</b>	<b>18,659</b>	<b>91,000</b>	<b>250,400</b>	<b>23,000</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>953,776</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									0
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>			0			0			0
189	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
190	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			0			0			0
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>						0			0
199	<b>Debt Service - Interest on Long-Term Debt</b>										
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						27,874			27,874
202	<b>Total Debt Service</b>	<b>5000</b>						27,874			27,874
203	<b>PROVISION FOR CONTINGENCIES (TR)</b>										
204	<b>Total Direct Disbursements/Expenditures</b>		<b>565,717</b>	<b>18,659</b>	<b>91,000</b>	<b>250,400</b>	<b>23,000</b>	<b>27,874</b>	<b>5,000</b>	<b>0</b>	<b>981,650</b>
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										14,862
206											
207	<b>50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)</b>										
208	<b>INSTRUCTION (MR/SS)</b>										
209	Regular Program	1100		84,998							84,998
210	Pre-K Programs	1125		29,587							29,587
211	Special Education Programs (Functions 1200-1220)	1200		315,411							315,411
212	Special Education Programs Pre-K	1225									0
213	Remedial and Supplemental Programs K-12	1250		5,485							5,485
214	Remedial and Supplemental Programs Pre-K	1275									0

	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
215	Adult/Continuing Education Programs	1300									0
216	CTE Programs	1400		4,081							4,081
217	Interscholastic Programs	1500		17,480							17,480
218	Summer School Programs	1600		631							631
219	Gifted Programs	1650		1,026							1,026
220	Driver's Education Programs	1700		1,099							1,099
221	Bilingual Programs	1800									0
222	Truant Alternative & Optional Programs	1900									0
223	<b>Total Instruction</b>	<b>1000</b>		<b>459,798</b>							<b>459,798</b>
224	<b>SUPPORT SERVICES (MR/SS)</b>										
225	<b>Support Services - Pupil</b>										
226	Attendance & Social Work Services	2110									0
227	Guidance Services	2120		19,283							19,283
228	Health Services	2130		12,343							12,343
229	Psychological Services	2140									0
230	Speech Pathology & Audiology Services	2150		3,776							3,776
231	Other Support Services - Pupils (Describe & Itemize)	2190									0
232	<b>Total Support Services - Pupil</b>	<b>2100</b>		<b>35,402</b>							<b>35,402</b>
233	<b>Support Services - Instructional Staff</b>										
234	Improvement of Instruction Services	2210		1,299							1,299
235	Educational Media Services	2220		9,096							9,096
236	Assessment & Testing	2230									0
237	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>10,395</b>							<b>10,395</b>
238	<b>Support Services - General Administration</b>										
239	Board of Education Services	2310		455							455
240	Executive Administration Services	2320		12,486							12,486
241	Special Area Administrative Services	2330									0
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>12,941</b>							<b>12,941</b>
252	<b>Support Services - School Administration</b>										
253	Office of the Principal Services	2410		80,011							80,011
254	Other Support Services - School Administration (Describe & Itemize)	2490									0
255	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>80,011</b>							<b>80,011</b>
256	<b>Support Services - Business</b>										
257	Direction of Business Support Services	2510									0
258	Fiscal Services	2520		36,629							36,629
259	Facilities Acquisition & Construction Services	2530									0
260	Operation & Maintenance of Plant Service	2540		144,003							144,003
261	Pupil Transportation Services	2550		99,363							99,363
262	Food Services	2560		15,724							15,724
263	Internal Services	2570		2,251							2,251
264	<b>Total Support Services - Business</b>	<b>2500</b>		<b>297,970</b>							<b>297,970</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									0
271	<b>Total Support Services - Central</b>	<b>2600</b>		0							0
272	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0
273	<b>Total Support Services</b>	<b>2000</b>		436,719							436,719
274	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									0
275	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (MR/SS)</b>										0
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>										0
280	<b>Debt Service - Interest on Short-Term Debt</b>										0
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>									0
288	<b>Total Direct Disbursements/Expenditures</b>			896,517				0			896,517
289	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(61,059)
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					2,488,537				2,488,537
295	Other Support Services (Describe & Itemize)	2900									0
296	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	2,488,537	0	0		2,488,537
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	2,488,537	0	0		2,488,537
306	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(264,524)
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		201,946							201,946
314	Unemployment Insurance Payments	2363		10,000							10,000
315	Insurance Payments (regular or self-insurance)	2364			119,597						119,597
316	Risk Management and Claims Services Payments	2365									0
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			250,000						250,000
319	Reciprocal Insurance Payments	2368									0
320	Legal Service	2369			25,000						25,000
321	Property Insurance (Building & Grounds)	2371									0
322	Vehicle Insurance (Transportation)	2372									0
323	<b>Total Support Services - General Administration</b>	<b>2000</b>	0	211,946	394,597	0	0	0	0		606,543
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>						0			0
330	<b>PROVISION FOR CONTINGENCIES (TF)</b>	<b>6000</b>									0
331	<b>Total Direct Disbursements/Expenditures</b>		0	211,946	394,597	0	0	0	0		606,543
332	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(77,159)
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					200,000				200,000
338	Operation & Maintenance of Plant Service	2540									0
339	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	200,000	0	0		200,000
340	Other Support Services (Describe & Itemize)	2900									0
341	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	200,000	0	0		200,000
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>						0			0
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>						0			0
350	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
351	<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)</b>	<b>5300</b>									0
352	<b>Total Debt Service</b>	<b>5000</b>						0			0
353	<b>PROVISIONS FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									0
354	<b>Total Direct Disbursements/Expenditures</b>		0	0	0	0	200,000	0	0		200,000
355	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(51,756)



	A	B	C	D	E	F
1						
2	<b>Mahomet-Seymour CUSD #3      09-010-0030-26</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>	20,340,167	1,516,652	996,512	152,544	<b>23,005,875</b>
6	<b>Direct Expenditures</b>	21,128,762	1,710,886	981,650		<b>23,821,298</b>
7	<b>Difference</b>	<b>(788,595)</b>	<b>(194,234)</b>	14,862	152,544	<b>(815,423)</b>
8	<b>Estimated Fund Balance - June 30, 2015</b>	856,754	257,535	568,346	4,030,060	<b>5,712,695</b>
9	<p style="text-align: center;"><b>Unbalanced budget, however, a deficit reduction plan is not required at this time.</b></p>					
10						
11						
12	<p>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).</p>					
13	<p><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.</p>					
14	<p>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.</p>					
15	<p>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</p>					



## 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)