

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2016 - June 30, 2017

Balanced budget, no deficit
reduction plan is required.

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

District Name: _____ Community Unit School District 300
District RCDT No: _____ 31-0453-000-26

If your FY16 AFR states that you need to do a deficit reduction plan and your FY17 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of _____ Community Unit School District 300 _____, County of _____ Cook/Kane/McHenry/DeKalb _____,
State of Illinois, for the Fiscal Year beginning _____ July 1, 2016 _____ and ending _____ June 30, 2017 _____.

WHEREAS the Board of Education of _____ Community Unit School District 300 _____,
County of _____ Cook/Kane/McHenry/DeKalb _____, 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 _____ 27th _____ day of _____ September _____, 20 _____ 16 _____,
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, 2016 _____ and ending _____ June 30, 2017 _____.

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 _____ 27th _____
day of _____ September _____, 20 _____ 16 _____ by a roll call vote of _____ 4 _____ Yeas, and _____ 0 _____ Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Anne Miller	
Steve Fiorentino	
Kathleen Burley	
Susie Kopacz	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted to: <https://sec1.isbe.net/attachmgr/default.aspx> 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 (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2016 ¹		33,188,640	9,706,755	9,675,353	3,146,196	3,789,021	2,679,897	36,155,868	14,387	0	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	133,977,704	21,884,933	26,904,467	6,325,159	6,727,014	450,000	235,535	1,982,647	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	53,659,153	0	0	6,929,613	0	0	0	0	0	
8	FEDERAL SOURCES	4000	17,626,926	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁹		205,263,783	21,884,933	26,904,467	13,254,772	6,727,014	450,000	235,535	1,982,647	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	60,000,000									
11	Total Receipts/Revenues		265,263,783	21,884,933	26,904,467	13,254,772	6,727,014	450,000	235,535	1,982,647	0	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	133,235,588				2,914,275					
14	SUPPORT SERVICES	2000	59,862,527	19,939,714		12,239,840	3,651,679	2,954,550		1,850,000	0	
15	COMMUNITY SERVICES	3000	0	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	3,003,359	0	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	28,074,354	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		196,101,474	19,939,714	28,074,354	12,239,840	6,565,954	2,954,550		1,850,000	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	60,000,000	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		256,101,474	19,939,714	28,074,354	12,239,840	6,565,954	2,954,550		1,850,000	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		9,162,309	1,945,219	(1,169,887)	1,014,932	161,060	(2,504,550)	235,535	132,647	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			2,353,291							
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										
46	Total Other Sources of Funds ⁸		0	0	2,353,291	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 (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410	1,091,279	1,262,012								
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		1,091,279	1,262,012	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		(1,091,279)	(1,262,012)	2,353,291	0	0	0	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2017		41,259,670	10,389,962	10,858,757	4,161,128	3,950,081	175,347	36,391,403	147,034	0	0

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	Object Name											
87	Salaries	100	126,720,303	7,553,091		361,500		0		0	0	134,634,894
88	Employee Benefits	200	28,532,637	1,387,970		16,340	6,565,954	0		0	0	36,502,901
89	Purchased Services	300	25,007,178	2,444,320	5,000	10,317,500		0		1,850,000	0	39,623,998
90	Supplies & Materials	400	4,611,441	4,934,060		1,504,500		0		0	0	11,050,001
91	Capital Outlay	500	3,579,268	3,619,273		40,000		2,954,550		0	0	10,193,091
92	Other Objects	600	7,650,647	1,000	28,069,354	0	0	0		0	0	35,721,001
93	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
94	Termination Benefits	800	0	0		0						0
95	Total Expenditures		196,101,474	19,939,714	28,074,354	12,239,840	6,565,954	2,954,550		1,850,000	0	267,725,886

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2016 ⁷		37,591,367	9,595,136	9,558,748	1,615,266	3,826,826	2,739,540	36,150,202	14,388	
4	Total Direct Receipts & Other Sources ⁸		205,263,783	21,884,933	29,257,758	13,254,772	6,727,014	450,000	235,535	1,982,647	0
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		205,263,783	21,884,933	29,257,758	13,254,772	6,727,014	450,000	235,535	1,982,647	0
12	Total Amount Available		242,855,150	31,480,069	38,816,506	14,870,038	10,553,840	3,189,540	36,385,737	1,997,035	0
13	Total Direct Disbursements & Other Uses ⁹		197,192,753	21,201,726	28,074,354	12,239,840	6,565,954	2,954,550	0	1,850,000	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		197,192,753	21,201,726	28,074,354	12,239,840	6,565,954	2,954,550	0	1,850,000	0
21	ENDING CASH BALANCE ON HAND June 30, 2017 ⁷		45,662,397	10,278,343	10,742,152	2,630,198	3,987,886	234,990	36,385,737	147,035	0

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 (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹	-	100,352,629	19,534,750	26,869,467	6,095,159	3,106,627		85,535	1,982,647	
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	22,504,145								
8	FICA and Medicare Only Levies	1150					3,120,387				
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		122,856,774	19,534,750	26,869,467	6,095,159	6,227,014	0	85,535	1,982,647	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	935,550				500,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290		200,000							
18	Total Payments in Lieu of Taxes		935,550	200,000	0	0	500,000	0	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311	144,479								
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	92,664								
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		237,143								
41	TRANSPORTATION FEES	1400									
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									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	100,000	10,000	35,000			5,124	150,000		
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		100,000	10,000	35,000	0	0	5,124	150,000	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	1,312,622								
70	Sales to Pupils - Breakfast	1612	124,696								
71	Sales to Pupils - A la Carte	1613	653,536								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	48,173								
74	Other Food Service (Describe & Itemize)	1690	78								
75	Total Food Service		2,139,105								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720	466,091								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	148,844								
82	Total District/School Activity Income		614,935	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811									
85	Rentals - Summer School Textbooks	1812	1,757,825								
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819	19,165								
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		1,776,990								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	3,403	138,068							
96	Contributions and Donations from Private Sources	1920	88,105								
97	Impact Fees from Municipal or County Governments	1930						444,876			
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960	4,683,567	2,000,000							
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991	136,980								

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993				215,000					
107	Other Local Revenues (Describe & Itemize)	1999	405,152	2,115		15,000					
108	Total Other Revenue from Local Sources		5,317,207	2,140,183	0	230,000	0	444,876	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	133,977,704	21,884,933	26,904,467	6,325,159	6,727,014	450,000	235,535	1,982,647	0
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
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				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	General State Aid (Section 18-8.05)	3001	41,546,472								
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		41,546,472	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100-3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	2,706,285								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	2,584,877								
126	Special Education - Personnel	3110	3,617,096								
127	Special Education - Orphanage - Individual	3120	123,377								
128	Special Education - Orphanage - Summer Individual	3130	14,392								
129	Special Education - Summer School	3145	136,108								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		9,182,135	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	229,067								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		229,067	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	975,117								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		975,117				0				
145	State Free Lunch & Breakfast	3360	41,457								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	121,801								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				2,493,647					
152	Transportation - Special Education	3510				4,435,966					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		6,929,613	0				

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	1,509,021								
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									
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	54,083								
172	Total Restricted Grants-In-Aid		12,112,681	0	0	6,929,613	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	53,659,153	0	0	6,929,613	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY										
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										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL										
186	TITLE VI										
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	Total Title VI		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200	5,247								
194	National School Lunch Program	4210	4,230,780								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	1,419,211								
197	Summer Food Service Admin/Program	4225	111,041								
198	Child and Adult Care Food Program	4226	437,045								
199	Fresh Fruit and Vegetables	4240	21,535								
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		6,224,859				0				

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
202	TITLE I										
203	Title I - Low Income	4300	2,571,819								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I		2,571,819	0		0	0				
212	TITLE IV										
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	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600	112,781								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through	4620	4,130,444								
221	Federal Special Education - IDEA Room & Board	4625	427,356								
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		4,670,581	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title IIIIE Tech Prep	4770	167,517								
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		167,517	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									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
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	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905	19,465								
264	Title III - Language Inst Program - Limited English (LIPLEP)	4909	349,111								
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower - Professional Development Formula	4930									
268	Title II - Teacher Quality	4932	463,333								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	119,142								
271	Medicaid Matching Funds - Fee-For-Service Program	4992	2,927,625								
272	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	113,474								
273	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		17,626,926	0	0	0	0	0		0	0
274	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	17,626,926	0	0	0	0	0	0	0	0
275	TOTAL DIRECT RECEIPTS/REVENUES		205,263,783	21,884,933	26,904,467	13,254,772	6,727,014	450,000	235,535	1,982,647	0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	56,246,629	11,696,111	447,776	3,307,414	660,763	11,986			72,370,679
6	Tuition Payment to Charter Schools	1115			8,500,000						8,500,000
7	Pre-K Programs	1125	412,798	62,159	3,700	6,000					484,657
8	Special Education Programs (Functions 1200 - 1220)	1200	19,112,094	4,538,994	434,773	167,173	3,956	6,502,668			30,759,658
9	Special Education Programs Pre-K	1225	1,599,683	399,053							1,998,736
10	Remedial and Supplemental Programs K-12	1250	2,147,935	946,786	24,380	9,700					3,128,801
11	Remedial and Supplemental Programs Pre-K	1275	1,102,656	347,808	88,223	26,000					1,564,687
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	336,961	60,925	51,690	25,020	280,754	290,000			1,045,350
14	Interscholastic Programs	1500	2,056,019	47,942	354,014	175,284	30,000	90,982			2,754,241
15	Summer School Programs	1600	716,404	19,751		500					736,655
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	235,198	36,467	27,000	7,600	40,000				346,265
18	Bilingual Programs	1800	6,510,650	1,523,680	24,400	76,115					8,134,845
19	Truant Alternative & Optional Programs	1900	816,476	124,987		10,191					951,654
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						459,360			459,360
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Total Instruction¹⁴	1000	91,293,503	19,804,663	9,955,956	3,810,997	1,015,473	7,354,996	0	0	133,235,588
34	SUPPORT SERVICES (ED)	2000									
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110	3,056,107	580,845	93,321	83,451					3,813,724
37	Guidance Services	2120	2,300,062	521,318	2,354	4,910		300			2,828,944
38	Health Services	2130	1,447,474	257,455	64,230	20,316	4,745	661			1,794,881
39	Psychological Services	2140	2,202,112	400,288	170,000	11,500					2,783,900
40	Speech Pathology & Audiology Services	2150	3,518,038	692,790	154,666	10,850					4,376,344
41	Other Support Services - Pupils (Describe & Itemize)	2190	2,333,301	575,196	500	798					2,909,795
42	Total Support Services - Pupil	2100	14,857,094	3,027,892	485,071	131,825	4,745	961	0	0	18,507,588
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210	1,917,309	438,696	496,237	284,768	7,000	190,640			3,334,650
45	Educational Media Services	2220	2,118,833	498,506	118,050	77,757	1,000				2,814,146
46	Assessment & Testing	2230	609,194	102,784	326,500	24,872	102,000				1,165,350
47	Total Support Services - Instructional Staff	2200	4,645,336	1,039,986	940,787	387,397	110,000	190,640	0	0	7,314,146
48	Support Services - General Administration										
49	Board of Education Services	2310	53,972	262,193	491,050	2,000	6,500	66,000			881,715
50	Executive Administration Services	2320	513,657	96,046	55,100	12,850	5,500	13,561			696,714
51	Special Area Administration Services	2330			57,000						57,000
52	Tort Immunity Services	2360 - 2370									0
53	Total Support Services - General Administration	2300	567,629	358,239	603,150	14,850	12,000	79,561	0	0	1,635,429
54	Support Services - School Administration										
55	Office of the Principal Services	2410	11,069,370	2,609,488	28,786	64,842	1,000	6,789			13,780,275
56	Other Support Services - School Administration (Describe & Itemize)	2490	42,766	1,234	2,665	1,780					48,445
57	Total Support Services - School Administration	2400	11,112,136	2,610,722	31,451	66,622	1,000	6,789	0	0	13,828,720
58	Support Services - Business										
59	Direction of Business Support Services	2510	249,686	48,879	45,050	2,900	500	200			347,215
60	Fiscal Services	2520	641,674	169,753	135,300	20,400	2,000	4,000			973,127

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2	Description (Enter Whole Numbers Only)	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
61	Operation & Maintenance of Plant Services	2540				150					150
62	Pupil Transportation Services	2550									0
63	Food Services	2560	39,000	553	6,441,600	41,500	314,650				6,837,303
64	Internal Services	2570	266,655	25,438	12,700	18,200	6,000	1,000			329,993
65	Total Support Services - Business	2500	1,197,015	244,623	6,634,650	83,150	323,150	5,200	0	0	8,487,788
66	Support Services - Central										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630	299,712	40,803	142,808	9,100	10,000	2,000			504,423
70	Staff Services	2640	859,292	1,102,983	229,500	5,900	2,900	6,500			2,207,075
71	Data Processing Services	2660	1,888,586	302,726	2,980,446	101,600	2,100,000	4,000			7,377,358
72	Total Support Services - Central	2600	3,047,590	1,446,512	3,352,754	116,600	2,112,900	12,500	0	0	10,088,856
73	Other Support Services (Describe & Itemize)	2900									0
74	Total Support Services	2000	35,426,800	8,727,974	12,047,863	800,444	2,563,795	295,651	0	0	59,862,527
75	COMMUNITY SERVICES (ED)	3000									0
76	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									0
77	Payments to Other Dist & Govt Units (In-State)										
78	Payments for Regular Programs	4110			3,003,359						3,003,359
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	Total Payments to Other Dist & Govt Units (In-State)	4100			3,003,359			0			3,003,359
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	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						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	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
101	Payments to Other Dist & Govt Units (Out of State)	4400									0
102	Total Payments to Other Dist & Govt Units	4000			3,003,359			0			3,003,359
103	DEBT SERVICE (ED)	5000									
104	Debt Service - Interest on Short-Term Debt										
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	Total Debt Service - Interest on Short-Term Debt	5100						0			0
111	Debt Service - Interest on Long-Term Debt	5200									0
112	Total Debt Service	5000						0			0
113	PROVISION FOR CONTINGENCIES (ED)	6000									0
114	Total Direct Disbursements/Expenditures		126,720,303	28,532,637	25,007,178	4,611,441	3,579,268	7,650,647	0	0	196,101,474
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										9,162,309

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	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
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2000									
119	Support Services - Pupil										
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	Support Services - Business										
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530									0
124	Operation & Maintenance of Plant Services	2540	7,553,091	1,387,970	2,444,320	4,934,060	3,619,273	1,000			19,939,714
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	7,553,091	1,387,970	2,444,320	4,934,060	3,619,273	1,000	0	0	19,939,714
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	7,553,091	1,387,970	2,444,320	4,934,060	3,619,273	1,000	0	0	19,939,714
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
132	Payments to Other Dist & Govt Units (In-State)										
133	Payments for Regular Programs	4110									0
134	Payments for Special Education Programs	4120									0
135	Payments for CTE Program	4140									0
136	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
137	Total Payments to Other Dist & Govt Units (In-State)	4100							0		0
138	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
139	Total Payments to Other Dist & Govt Unit	4000							0		0
140	DEBT SERVICE (O&M)	5000									
141	Debt Service - Interest on Short-Term Debt										
142	Tax Anticipation Warrants	5110									0
143	Tax Anticipation Notes	5120									0
144	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
145	State Aid Anticipation Certificates	5140									0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
147	Total Debt Service - Interest on Short-Term Debt	5100							0		0
148	Debt Service - Interest on Long-Term Debt	5200									0
149	Total Debt Service	5000							0		0
150	PROVISION FOR CONTINGENCIES (O&M)	6000									0
151	Total Direct Disbursements/Expenditures		7,553,091	1,387,970	2,444,320	4,934,060	3,619,273	1,000	0	0	19,939,714
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,945,219
154	30 - DEBT SERVICE FUND (DS)										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	Payments to Other Dist & Govt Units (In-State)										
157	Payments for Regular Programs	4110									0
158	Payments for Special Education Programs	4120									0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
160	Total Payments to Other Dist & Govt Units (In-State)	4000							0		0
161	DEBT SERVICE (DS)	5000									
162	Debt Service - Interest on Short-Term Debt										
163	Tax Anticipation Warrants	5110									0
164	Tax Anticipation Notes	5120									0
165	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
166	State Aid Anticipation Certificates	5140									0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
168	Total Debt Service - Interest On Short-Term Debt	5100							0		0

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Numbers Only)	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
169	Debt Service - Interest on Long-Term Debt	5200						18,277,246			18,277,246
170	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						9,792,108			9,792,108
171	Debt Service Other (Describe & Itemize)	5400			5,000						5,000
172	Total Debt Service	5000			5,000			28,069,354			28,074,354
173	PROVISION FOR CONTINGENCIES (DS)	6000									0
174	Total Direct Disbursements/Expenditures				5,000			28,069,354			28,074,354
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,169,887)
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)	2000									
179	Support Services - Pupils										
180	Other Support Services - Pupils (Describe & Itemize)	2190									0
181	Support Services - Business										
182	Pupil Transportation Services	2550	361,500	16,340	10,317,500	1,504,500	40,000				12,239,840
183	Other Support Services (Describe & Itemize)	2900									0
184	Total Support Services	2000	361,500	16,340	10,317,500	1,504,500	40,000	0	0	0	12,239,840
185	COMMUNITY SERVICES (TR)	3000									0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
187	Payments to Other Dist & Govt Units (In-State)										
188	Payments for Regular Program	4110									0
189	Payments for Special Education Programs	4120									0
190	Payments for Adult/Continuing Education Programs	4130									0
191	Payments for CTE Programs	4140									0
192	Payments for Community College Programs	4170									0
193	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
194	Total Payments to Other Dist & Govt Units (In-State)	4100						0			0
195	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
196	Total Payments to Other Dist & Govt Units	4000						0			0
197	DEBT SERVICE (TR)	5000									
198	Debt Service - Interest on Short-Term Debt										
199	Tax Anticipation Warrants	5110									0
200	Tax Anticipation Notes	5120									0
201	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
202	State Aid Anticipation Certificates	5140									0
203	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
204	Total Debt Service - Interest On Short-Term Debt	5100						0			0
205	Debt Service - Interest on Long-Term Debt	5200									0
206	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
207	Debt Service - Other (Describe and Itemize)	5400									0
208	Total Debt Service	5000						0			0
209	PROVISION FOR CONTINGENCIES (TR)	6000									0
210	Total Direct Disbursements/Expenditures		361,500	16,340	10,317,500	1,504,500	40,000	0	0	0	12,239,840
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,014,932
213	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									
215	Regular Program	1100		814,867							814,867
216	Pre-K Programs	1125		17,845							17,845
217	Special Education Programs (Functions 1200-1220)	1200		1,448,203							1,448,203
218	Special Education Programs Pre-K	1225		147,593							147,593
219	Remedial and Supplemental Programs K-12	1250		72,380							72,380
220	Remedial and Supplemental Programs Pre-K	1275		72,205							72,205
221	Adult/Continuing Education Programs	1300									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	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
222	CTE Programs	1400		4,887							4,887
223	Interscholastic Programs	1500		29,814							29,814
224	Summer School Programs	1600		52,489							52,489
225	Gifted Programs	1650									0
226	Driver's Education Programs	1700		3,411							3,411
227	Bilingual Programs	1800		221,851							221,851
228	Truant Alternative & Optional Programs	1900		28,730							28,730
229	Total Instruction	1000		2,914,275							2,914,275
230	SUPPORT SERVICES (MR/SS)	2000									
231	Support Services - Pupil										
232	Attendance & Social Work Services	2110		44,510							44,510
233	Guidance Services	2120		33,351							33,351
234	Health Services	2130		197,936							197,936
235	Psychological Services	2140		31,929							31,929
236	Speech Pathology & Audiology Services	2150		53,379							53,379
237	Other Support Services - Pupils (Describe & Itemize)	2190		175,508							175,508
238	Total Support Services - Pupil	2100		536,613							536,613
239	Support Services - Instructional Staff										
240	Improvement of Instruction Services	2210		35,803							35,803
241	Educational Media Services	2220		131,549							131,549
242	Assessment & Testing	2230		34,045							34,045
243	Total Support Services - Instructional Staff	2200		201,397							201,397
244	Support Services - General Administration										
245	Board of Education Services	2310		783							783
246	Executive Administration Services	2320		28,783							28,783
247	Special Area Administrative Services	2330									0
248	Claims Paid from Self Insurance Fund	2361									0
249	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
250	Unemployment Insurance Payments	2363									0
251	Insurance Payments (regular or self-insurance)	2364									0
252	Risk Management and Claims Services Payments	2365									0
253	Judgment and Settlements	2366									0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
255	Reciprocal Insurance Payments	2368									0
256	Legal Service	2369									0
257	Total Support Services - General Administration	2300		29,566							29,566
258	Support Services - School Administration										
259	Office of the Principal Services	2410		786,238							786,238
260	Other Support Services - School Administration (Describe & Itemize)	2490		7,761							7,761
261	Total Support Services - School Administration	2400		793,999							793,999
262	Support Services - Business										
263	Direction of Business Support Services	2510		13,875							13,875
264	Fiscal Services	2520		97,904							97,904
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Service	2540		1,367,262							1,367,262
267	Pupil Transportation Services	2550		32,214							32,214
268	Food Services	2560		567							567
269	Internal Services	2570		48,397							48,397
270	Total Support Services - Business	2500		1,560,219							1,560,219
271	Support Services - Central										
272	Direction of Central Support Services	2610									0
273	Planning, Research, Development & Evaluation Services	2620									0
274	Information Services	2630		54,398							54,398
275	Staff Services	2640		134,956							134,956
276	Data Processing Services	2660		340,531							340,531
277	Total Support Services - Central	2600		529,885							529,885

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Numbers Only)	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
278	Other Support Services (Describe & Itemize)	2900									0
279	Total Support Services	2000		3,651,679							3,651,679
280	COMMUNITY SERVICES (MR/SS)	3000									0
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									0
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	Total Payments to Other Dist & Govt Units	4000		0							0
286	DEBT SERVICE (MR/SS)	5000									0
287	Debt Service - Interest on Short-Term Debt										0
288	Tax Anticipation Warrants	5110									0
289	Tax Anticipation Notes	5120									0
290	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
291	State Aid Anticipation Certificates	5140									0
292	Other (Describe & Itemize)	5150									0
293	Total Debt Service	5000						0			0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
295	Total Direct Disbursements/Expenditures			6,565,954				0			6,565,954
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										161,060
298	60 - CAPITAL PROJECTS (CP)										
299	SUPPORT SERVICES (CP)	2000									
300	Support Services - Business										
301	Facilities Acquisition & Construction Services	2530					2,954,550				2,954,550
302	Other Support Services (Describe & Itemize)	2900									0
303	Total Support Services	2000	0	0	0	0	2,954,550	0	0		2,954,550
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
305	Payments to Other Dist & Govt Units (In-State)										
306	Payments to Regular Programs	4110									0
307	Payment for Special Education Programs	4120									0
308	Payment for CTE Programs	4140									0
309	Payments to Other Govt Units (In-State) (Describe & Itemize)	4190									0
310	Total Payments to Other Districts & Govt Units	4000				0		0			0
311	PROVISION FOR CONTINGENCIES (CP)	6000									0
312	Total Direct Disbursements/Expenditures		0	0	0	0	2,954,550	0	0		2,954,550
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,504,550)
315	70 WORKING CASH FUND (WC)										
317	80 - TORT FUND (TF)										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION	2000									
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			1,025,000						1,025,000
321	Unemployment Insurance Payments	2363									0
322	Insurance Payments (regular or self-insurance)	2364									0
323	Risk Management and Claims Services Payments	2365			25,000						25,000
324	Judgment and Settlements	2366									0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
326	Reciprocal Insurance Payments	2368									0
327	Legal Service	2369									0
328	Property Insurance (Building & Grounds)	2371			800,000						800,000
329	Vehicle Insurance (Transportation)	2372									0
330	Total Support Services - General Administration	2000	0	0	1,850,000	0	0	0	0		1,850,000

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Numbers Only)	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
331	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
332	Payments for Regular Programs	4110									0
333	Payments for Special Education Programs	4120									0
334	Total Payments to Other Dist & Govt Units	4000						0			0
335	DEBT SERVICE (TF)	5000									
336	Debt Service - Interest on Short-Term Debt										
337	Tax Anticipation Warrants	5110									0
338	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
339	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
340	Total Debt Service	5000						0			0
341	PROVISION FOR CONTINGENCIES (TF)	6000									0
342	Total Direct Disbursements/Expenditures		0	0	1,850,000	0	0	0	0		1,850,000
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										132,647
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
346	SUPPORT SERVICES (FP&S)	2000									
347	Support Services - Business										
348	Facilities Acquisition & Construction Services	2530									0
349	Operation & Maintenance of Plant Service	2540									0
350	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
351	Other Support Services <i>(Describe & Itemize)</i>	2900									0
352	Total Support Services	2000	0	0	0	0	0	0	0		0
353	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190									0
357	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
358	DEBT SERVICE (FP&S)	5000									
359	Debt Service - Interest on Short-Term Debt										
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0
363	Debt Service - Interest on Long-Term Debt	5200									0
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ <i>(Lease/Purchase Principal Retired)</i>	5300									0
365	Total Debt Service	5000						0			0
366	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
367	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

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	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
2	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
3	Direct Revenues	205,263,783	21,884,933	13,254,772	235,535	240,639,023
4	Direct Expenditures	196,101,474	19,939,714	12,239,840		228,281,028
5	Difference	9,162,309	1,945,219	1,014,932	235,535	12,357,995
6	Estimated Fund Balance - June 30, 2016	41,259,670	10,389,962	4,161,128	36,391,403	92,202,163
7	Balanced budget, no deficit reduction plan is required.					
8						
9	<i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2015-16 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).</i>					
10						
11						
12	Note: <i>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.</i>					
13						
14	<i>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2014-2015 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.</i>					
15	<i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i>					

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

	A	B	C	D	E	F	G
1	Community Unit School District 300 31-0453-000-26		DEFICIT REDUCTION PLAN				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		33,188,640	9,706,755	3,146,196	36,155,868	82,197,459
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	133,977,704	21,884,933	6,325,159	235,535	162,423,331
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	53,659,153	0	6,929,613	0	60,588,766
12	FEDERAL SOURCES	4000	17,626,926	0	0	0	17,626,926
13	Total Receipts/Revenues		205,263,783	21,884,933	13,254,772	235,535	240,639,023
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	133,235,588				133,235,588
16	SUPPORT SERVICES	2000	59,862,527	19,939,714	12,239,840		92,042,081
17	COMMUNITY SERVICES	3000	0	0	0		0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	3,003,359	0	0		3,003,359
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		196,101,474	19,939,714	12,239,840		228,281,028
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		9,162,309	1,945,219	1,014,932	235,535	12,357,995
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		1,091,279	1,262,012	0	0	2,353,291
26	TOTAL OTHER SOURCES/USES OF FUNDS		(1,091,279)	(1,262,012)	0	0	(2,353,291)
27	ESTIMATED ENDING FUND BALANCE		41,259,670	10,389,962	4,161,128	36,391,403	92,202,163

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

	A	B	H	I	J	K	L
1	Community Unit School District 300 31-0453-000-26 <i>District Number</i>		ESTIMATED BUDGET FY2017-2018				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		41,259,670	10,389,962	4,161,128	36,391,403	92,202,163
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		41,259,670	10,389,962	4,161,128	36,391,403	92,202,163

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

	A	B	M	N	O	P	Q	
1	Community Unit School District 300 31-0453-000-26		ESTIMATED BUDGET FY2018-2019					
2								
3								
4								<i>District Number</i>
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		41,259,670	10,389,962	4,161,128	36,391,403	92,202,163	
8	RECEIPTS/REVENUES	Acct #						
9	LOCAL SOURCES	1000					0	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0	
11	STATE SOURCES	3000					0	
12	FEDERAL SOURCES	4000					0	
13	Total Receipts/Revenues		0	0	0	0	0	
14	DISBURSEMENTS/EXPENDITURES	Funct #						
15	INSTRUCTION	1000					0	
16	SUPPORT SERVICES	2000					0	
17	COMMUNITY SERVICES	3000					0	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0	
19	DEBT SERVICES	5000					0	
20	PROVISION FOR CONTINGENCIES	6000					0	
21	Total Disbursements/Expenditures		0	0	0		0	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)						0	
25	OTHER USES OF FUNDS (8000)						0	
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	
27	ESTIMATED ENDING FUND BALANCE		41,259,670	10,389,962	4,161,128	36,391,403	92,202,163	

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

	A	B	R	S	T	U	V	
1	Community Unit School District 300 31-0453-000-26		ESTIMATED BUDGET FY2019-2020					
2								
3								
4								<i>District Number</i>
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		41,259,670	10,389,962	4,161,128	36,391,403	92,202,163	
8	RECEIPTS/REVENUES	Acct #						
9	LOCAL SOURCES	1000					0	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0	
11	STATE SOURCES	3000					0	
12	FEDERAL SOURCES	4000					0	
13	Total Receipts/Revenues		0	0	0	0	0	
14	DISBURSEMENTS/EXPENDITURES	Funct #						
15	INSTRUCTION	1000					0	
16	SUPPORT SERVICES	2000					0	
17	COMMUNITY SERVICES	3000					0	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0	
19	DEBT SERVICES	5000					0	
20	PROVISION FOR CONTINGENCIES	6000					0	
21	Total Disbursements/Expenditures		0	0	0		0	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)						0	
25	OTHER USES OF FUNDS (8000)						0	
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	
27	ESTIMATED ENDING FUND BALANCE		41,259,670	10,389,962	4,161,128	36,391,403	92,202,163	

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

	A	B	W	X	Y	Z
1	Community Unit School District 300 31-0453-000-26 <i>District Number</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> _____ <i>(Enter as MM/DD/YY)</i>			
2						
3						
4						
5						
6			FY2016-2017	FY2017-2018	FY2018-2019	FY2019-2020
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		82,197,459	92,202,163	92,202,163	92,202,163
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	162,423,331	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	60,588,766	0	0	0
12	FEDERAL SOURCES	4000	17,626,926	0	0	0
13	Total Receipts/Revenues		240,639,023	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	133,235,588	0	0	0
16	SUPPORT SERVICES	2000	92,042,081	0	0	0
17	COMMUNITY SERVICES	3000	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	3,003,359	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		228,281,028	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		12,357,995	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		2,353,291	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(2,353,291)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		92,202,163	92,202,163	92,202,163	92,202,163

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2016-2017 through Fiscal Year 2019-2020

Community Unit School District 300

31-0453-000-26

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:

<http://www.isbe.net/sfms/budget/default.htm>

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

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 FY2017 budgeted expenditures over FY2016 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

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

[Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)		School District Name: Community Unit School District 300					
		RCDT Number: 31-0453-000-26					
		Estimated Actual Expenditures, Fiscal Year 2016			Budgeted Expenditures, Fiscal Year 2017		
Description (Enter Whole Numbers Only)	Funct #	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	705,602		705,602	696,714		696,714
2. Special Area Administration Services	2330			0	57,000		57,000
3. Other Support Services - School Administration	2490	71,691		71,691	48,445		48,445
4. Direction of Business Support Services	2510	346,140		346,140	347,215	0	347,215
5. Internal Services	2570	377,738		377,738	329,993		329,993
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		289,850		289,850	250,000		250,000
8. Totals		1,211,321	0	1,211,321	1,229,367	0	1,229,367
9. Estimated Percent Increase (Decrease) for FY2017 (Budgeted) over FY2016 (Actual)							1%

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)

CHECK FOR ERRORS	
<p>This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Congratulations! You have a balanced budget.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	ACCRUAL
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July, 1 2015 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2015, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2016, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

End of Balancing