

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2015 - June 30, 2016

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

Date of Amended Budget: 06/27/2016
(MM/DD/YY)

District Name: Bond County CUSD 2
District RCDT No: 3-003-0020-26

If your FY15 AFR states that you need to do a deficit reduction plan and your FY16 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Bond County CUSD 2, County of Bond & Montgomery,
State of Illinois, for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016.

WHEREAS the Board of Education of Bond County CUSD 2,
County of Bond & Montgomery, 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 June, 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, 2015 and ending June 30, 2016.

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 June, 20 16 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
Michael Timmerman	
Jay D Young	
Frank Doll	
Nate Prater	
Edmar P W Schreiber	
Randy C Workman	
Greg Zykan	

* 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 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	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, 2015 1		1,454,743	13,231	84,592	227,297	60,591	24,834	579,739	238,731	480,014	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	4,618,059	779,247	1,245,730	309,932	679,296	64	78,857	699,397	78,183	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000										
7	STATE SOURCES	3000	6,799,384	0	0	509,895	0	0	0	0	0	
8	FEDERAL SOURCES	4000	1,477,899	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues 8		12,895,342	779,247	1,245,730	819,827	679,296	64	78,857	699,397	78,183	
10	Receipts/Revenues for "On Behalf" Payments 2	3998										
11	Total Receipts/Revenues		12,895,342	779,247	1,245,730	819,827	679,296	64	78,857	699,397	78,183	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	9,758,274				229,188					
14	SUPPORT SERVICES	2000	3,475,108	903,735		696,799	380,767	0		575,995	281,559	
15	COMMUNITY SERVICES	3000	90,399	0		0	9,569					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	479,560	0	0	0	0	0			0	
17	DEBT SERVICES	5000	2,626	0	1,279,793	66,505	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0	0	0	0	
19	Total Direct Disbursements/Expenditures 9		13,805,967	903,735	1,279,793	763,304	619,524	0		575,995	281,559	
20	Disbursements/Expenditures for "On Behalf" Payments 2	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		13,805,967	903,735	1,279,793	763,304	619,524	0		575,995	281,559	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(910,625)	(124,488)	(34,063)	56,523	59,772	64	78,857	123,402	(203,376)	
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		165,000								
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			26,428							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			4,353							
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	165,000	30,781	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund 16	8110							165,000			
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	26,428									
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	4,353									
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		30,781	0	0	0	0	0	165,000	0	0	
80	Total Other Sources/Uses of Fund		(30,781)	165,000	30,781	0	0	0	(165,000)	0	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2016		513,338	53,743	81,310	283,820	120,363	24,898	493,596	362,133	276,638	

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	9,259,174	201,117		397,161		0		374,311	0	10,231,763
88	Employee Benefits	200	2,468,232	45,424		129,146	619,524	0		0	0	3,262,326
89	Purchased Services	300	642,488	75,994	1,250	21,262		0		187,715	25,100	953,809
90	Supplies & Materials	400	687,503	570,250		143,820		0		2,520	0	1,404,093
91	Capital Outlay	500	66,091	10,700		910		0		11,449	256,459	345,609
92	Other Objects	600	682,479	250	1,278,543	71,005	0	0		0	0	2,032,277
93	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
94	Termination Benefits	800	0	0		0						0
95	Total Expenditures		13,805,967	903,735	1,279,793	763,304	619,524	0		575,995	281,559	18,229,877

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	BEGINNING CASH BALANCE ON HAND July 1, 2015 7		1,454,743	13,231	84,592	227,297	60,591	24,834	579,739	238,731	480,014
4	Total Direct Receipts & Other Sources 8		12,895,342	944,247	1,276,511	819,827	679,296	64	78,857	699,397	78,183
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		12,895,342	944,247	1,276,511	819,827	679,296	64	78,857	699,397	78,183
12	Total Amount Available		14,350,085	957,478	1,361,103	1,047,124	739,887	24,898	658,596	938,128	558,197
13	Total Direct Disbursements & Other Uses 9		13,836,748	903,735	1,279,793	763,304	619,524	0	165,000	575,995	281,559
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		13,836,748	903,735	1,279,793	763,304	619,524	0	165,000	575,995	281,559
21	ENDING CASH BALANCE ON HAND June 30, 2016 7		513,338	53,743	81,310	283,820	120,363	24,898	493,596	362,133	276,638

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	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies 11	-	3,545,617	770,998	1,242,625	308,391	328,639	0	77,100	697,131	77,100
6	Leasing Purposes Levy 12	1130	75,873	0							
7	Special Education Purposes Levy	1140	60,698	0		0	0	0			
8	FICA and Medicare Only Levies	1150					328,639				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied by District		3,682,188	770,998	1,242,625	308,391	657,278	0	77,100	697,131	77,100
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	7,998	1,692	1,880	675	1,088	0	169	937	169
15	Payments from Local Housing Authority	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes 13	1230	370,500	0	0	0	20,140	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		378,498	1,692	1,880	675	21,228	0	169	937	169
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311	0								
21	Regular Tuition from Other Districts (In State)	1312	0								
22	Regular Tuition from Other Sources (In State)	1313	0								
23	Regular Tuition from Other Sources (Out of State)	1314	0								
24	Summer School Tuition from Pupils or Parents (In State)	1321	0								
25	Summer School Tuition from Other Districts (In State)	1322	0								
26	Summer School Tuition from Other Sources (In State)	1323	0								
27	Summer School Tuition from Other Sources (Out of State)	1324	0								
28	CTE Tuition from Pupils or Parents (In State)	1331	0								
29	CTE Tuition from Other Districts (In State)	1332	0								
30	CTE Tuition from Other Sources (In State)	1333	0								
31	CTE Tuition from Other Sources (Out of State)	1334	0								
32	Special Education Tuition from Pupils or Parents (In State)	1341	0								
33	Special Education Tuition from Other Districts (In State)	1342	0								
34	Special Education Tuition from Other Sources (In State)	1343	0								
35	Special Education Tuition from Other Sources (Out of State)	1344	0								
36	Adult Tuition from Pupils or Parents (In State)	1351	0								
37	Adult Tuition from Other Districts (In State)	1352	0								
38	Adult Tuition from Other Sources (In State)	1353	0								
39	Adult Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		0								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				0					
43	Regular Transportation Fees from Other Districts (In State)	1412				0					
44	Regular Transportation Fees from Other Sources (In State)	1413				0					
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transportation Fees from Other Sources (Out of State)	1416				0					
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421				0					
48	Summer School Transportation Fees from Other Districts (In State)	1422				0					
49	Summer School Transportation Fees from Other Sources (In State)	1423				0					
50	Summer School Transportation Fees from Other Sources (Out of State)	1424				0					
51	CTE Transportation Fees from Pupils or Parents (In State)	1431				0					
52	CTE Transportation Fees from Other Districts (In State)	1432				0					
53	CTE Transportation Fees from Other Sources (In State)	1433				0					
54	CTE Transportation Fees from Other Sources (Out of State)	1434				0					
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441				0					
56	Special Education Transportation Fees from Other Districts (In State)	1442				0					

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
57	Special Education Transportation Fees from Other Sources (In State)	1443				0					
58	Special Education Transportation Fees from Other Sources (Out of State)	1444				0					
59	Adult Transportation Fees from Pupils or Parents (In State)	1451				0					
60	Adult Transportation Fees from Other Districts (In State)	1452				0					
61	Adult Transportation Fees from Other Sources (In State)	1453				0					
62	Adult Transportation Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	8,044	523	1,225	866	790	64	1,588	1,329	914
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		8,044	523	1,225	866	790	64	1,588	1,329	914
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	196,802								
70	Sales to Pupils - Breakfast	1612	18,691								
71	Sales to Pupils - A la Carte	1613	83,916								
72	Sales to Pupils - Other (Describe & Itemize)	1614	14,567								
73	Sales to Adults	1620	12,141								
74	Other Food Service (Describe & Itemize)	1690	7,158								
75	Total Food Service		333,275								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	45,451	0							
78	Admissions - Other	1719	0	0							
79	Fees	1720	67,073	5,364							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Total District/School Activity Income		112,524	5,364							
83	TEXTBOOK Income										
84	Rentals - Regular Textbooks	1811	84,330								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbooks		84,330								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910	0	670							
96	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	9,200								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0			0			
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	10,000	0	0	0	0	0	0	0	0
108	Total Other Revenue from Local Sources		19,200	670	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	4,618,059	779,247	1,245,730	309,932	679,296	64	78,857	699,397	78,183

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
	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100	0	0		0	0				
112	Flow-Through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through Revenue (Describe & Itemize)	2300	0	0		0	0				
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	5,476,500	0	0	0	0	0		0	0
118	General State Aid Hold Harmless/Supplemental	3002	82,000	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
121	Total Unrestricted Grants-In-Aid		5,558,500	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	95,000			0					
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	233,490			0					
126	Special Education - Personnel	3110	269,500	0		0					
127	Special Education - Orphanage - Individual	3120	17,000			0					
128	Special Education - Orphanage - Summer Individual	3130	0			0					
129	Special Education - Summer School	3145	600			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0				0	0
131	Total Special Education		615,590	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	0	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	0	0			0				
137	CTE - Instructor Practicum	3240	0	0			0				
138	CTE - Student Organizations	3270	0	0			0				
139	CTE - Other (Describe & Itemize)	3299	2,662	0			0				
140	Total Career and Technical Education		2,662	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	0				0				
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310	0				0				
144	Total Bilingual Education		0				0				
145	State Free Lunch & Breakfast	3360	5,500								
146	School Breakfast Initiative	3365	0	0				0			
147	Driver Education	3370	21,000	0							
148	Adult Education (from ICCB)	3410	0	0	0	0	0	0	0	0	0
149	Adult Education - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500	0	0		230,743	0				
152	Transportation - Special Education	3510	0	0		238,810	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation		0	0		469,553	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				
158	Early Childhood - Block Grant	3705	593,420	0		40,342	0				
159	Reading Improvement Block Grant	3715	0			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	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	
163	Chicago General Education Block Grant	3766	0	0		0	0					
164	Chicago Educational Services Block Grant	3767	0	0		0	0					
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0	
166	Technology - Technology for Success	3780	2,712	0	0	0	0	0			0	
167	State Charter Schools	3815	0			0						
168	Extended Learning Opportunities - Summer Bridges	3825	0			0						
169	Infrastructure Improvements - Planning/Construction	3920		0				0				
170	School Infrastructure - Maintenance Projects	3925		0							0	
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	0	0	0	0	
172	Total Restricted Grants-In-Aid		1,240,884	0	0	509,895	0	0	0	0	0	
173	Total Receipts/Revenues from State Sources	3000	6,799,384	0	0	509,895	0	0	0	0	0	
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES											
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.											
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0	
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0	
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0	
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT											
180	Head Start	4045	0									
181	Construction (Impact Aid)	4050	0	0				0				
182	MAGNET	4060	0	0				0				
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090	0	0				0	0		0	
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0				0	0		0	
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE											
186	TITLE VI											
187	Title VI - Innovation and Flexibility Formula	4100	0	0								
188	Title VI - SEA Projects	4105	0	0								
189	Title VI - Rural Education Initiative (REI)	4107	0	0								
190	Title VI - Other (Describe & Itemize)	4199	0	0								
191	Total Title VI		0	0				0	0		0	
192	FOOD SERVICE											
193	Breakfast Start-Up Expansion	4200	0									
194	National School Lunch Program	4210	358,000									
195	Special Milk Program	4215	0									
196	School Breakfast Program	4220	95,000									
197	Summer Food Service Admin/Program	4225	0									
198	Child and Adult Care Food Program	4226	0									
199	Fresh Fruit and Vegetables	4240	0									
200	Food Service - Other (Describe & Itemize)	4299	0									
201	Total Food Service		453,000									
202	TITLE I											
203	Title I - Low Income	4300	254,975	0								
204	Title I - Low Income - Neglected, Private	4305	0	0								
205	Title I - Comprehensive School Reform	4332	0	0								
206	Title I - Reading First	4334	0	0								
207	Title I - Even Start	4335	0	0								
208	Title I - Reading First SEA Funds	4337	0	0								
209	Title I - Migrant Education	4340	0	0								
210	Title I - Other (Describe & Itemize)	4399	0	0								
211	Total Title I		254,975	0								

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0				
214	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600	0	0		0	0				
219	Federal Special Education - Preschool Discretionary	4605	0	0		0	0				
220	Federal Special Education - IDEA Flow Through	4620	268,026	0		0	0				
221	Federal Special Education - IDEA Room & Board	4625	100,000	0		0	0				
222	Federal Special Education - IDEA Discretionary	4630	0	0		0	0				
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
224	Total Federal Special Education		368,026	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title III Tech Prep	4770	0	0			0				
227	CTE - Other (Describe & Itemize)	4799	1,500	0			0				
228	Total CTE - Perkins		1,500	0			0				
229	Federal - Adult Education	4810	0	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
231	ARRA - Title I - Low Income	4851	0	0		0	0				
232	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
233	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
234	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
236	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
238	ARRA - Title IID - Technology - Formula	4860	0	0	0	0	0	0		0	0
239	ARRA - Title IID - Technology - Competitive	4861	0	0	0	0	0	0		0	0
240	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
248	ARRA - General State Aid - Other Government Services Stabilization	4870	0	0	0	0	0	0		0	0
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
254	Other ARRA Funds - VII	4876	0	0	0	0	0	0		0	0
255	Other ARRA Funds - VIII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds - IX	4878	0	0	0	0	0	0		0	0
257	Other ARRA Funds - X	4879	0	0	0	0	0	0		0	0
258	Other ARRA Funds - Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901	0	0							
261	Race to the Top - Preschool Expansion Grant	4902	0	0			0				
262	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
263	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
264	Title III - Language Inst Program - Limited English (LIPLEP)	4909	0			0	0				
265	Learn & Serve America	4910	0			0	0				
266	McKinney Education for Homeless Children	4920	0	0		0	0				
267	Title II - Eisenhower - Professional Development Formula	4930	0	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
268	Title II - Teacher Quality	4932	83,398	0		0	0				
269	Federal Charter Schools	4960	0	0		0	0				
270	Medicaid Matching Funds - Administrative Outreach	4991	50,000	0		0	0				
271	Medicaid Matching Funds - Fee-For-Service Program	4992	267,000	0		0	0				
272	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	0	0		0	0	0			0
273	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,477,899	0	0	0	0	0		0	0
274	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,477,899	0	0	0	0	0	0	0	0
275	TOTAL DIRECT RECEIPTS/REVENUES		12,895,342	779,247	1,245,730	819,827	679,296	64	78,857	699,397	78,183

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	4,766,898	1,205,817	7,861	165,408	35,985	7,615	0	0	6,189,584
6	Tuition Payment to Charter Schools	1115			10,922						10,922
7	Pre-K Programs	1125	296,763	72,116	916	38,593	0	0	0	0	408,388
8	Special Education Programs (Functions 1200 - 1220)	1200	1,237,322	379,545	9,855	16,973	3,225	0	0	0	1,646,920
9	Special Education Programs Pre-K	1225	85,989	24,477	600	800	1,100	0	0	0	112,966
10	Remedial and Supplemental Programs K-12	1250	126,519	70,716	11,144	67,338	3,888	0	0	0	279,605
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	217,767	46,008	2,987	8,116	0	0	0	0	274,878
14	Interscholastic Programs	1500	157,525	15,752	35,000	0	0	8,868	0	0	217,145
15	Summer School Programs	1600	3,150	412	0	0	0	0	0	0	3,562
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	115,705	26,759	500	0	233	0	0	0	143,197
18	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0
21	Regular K-12 Programs Private Tuition	1911						0			0
22	Special Education Programs K-12 Private Tuition	1912						471,107			471,107
23	Special Education Programs Pre-K Tuition	1913						0			0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0
26	Adult/Continuing Education Programs Private Tuition	1916						0			0
27	CTE Programs Private Tuition	1917						0			0
28	Interscholastic Programs Private Tuition	1918						0			0
29	Summer School Programs Private Tuition	1919						0			0
30	Gifted Programs Private Tuition	1920						0			0
31	Bilingual Programs Private Tuition	1921						0			0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0
33	Total Instruction14	1000	7,007,638	1,841,602	79,785	297,228	44,431	487,590	0	0	9,758,274
34	SUPPORT SERVICES (ED)										
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0
37	Guidance Services	2120	204,915	58,705	633	100	0	0	0	0	264,353
38	Health Services	2130	43,412	9,152	100	1,291	0	1,884	0	0	55,839
39	Psychological Services	2140	0	0	0	0	0	0	0	0	0
40	Speech Pathology & Audiology Services	2150	193,942	46,506	0	450	500	0	0	0	241,398
41	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
42	Total Support Services - Pupil	2100	442,269	114,363	733	1,841	500	1,884	0	0	561,590
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210	1,450	767	11,937	0	0	0	0	0	14,154
45	Educational Media Services	2220	119,433	35,280	0	21,273	0	14,885	0	0	190,871
46	Assessment & Testing	2230	3,000	0	1,527	0	0	0	0	0	4,527
47	Total Support Services - Instructional Staff	2200	123,883	36,047	13,464	21,273	0	14,885	0	0	209,552
48	Support Services - General Administration										
49	Board of Education Services	2310	60,233	32,196	38,446	3,500	0	105,344	0	0	239,719
50	Executive Administration Services	2320	163,795	41,826	3,878	1,734	0	1,650	0	0	212,883
51	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0
53	Total Support Services - General Administration	2300	224,028	74,022	42,324	5,234	0	106,994	0	0	452,602
54	Support Services - School Administration										
55	Office of the Principal Services	2410	626,679	163,867	11,594	3,600	0	21,163	0	0	826,903
56	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	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	Total Support Services - School Administration	2400	626,679	163,867	11,594	3,600	0	21,163	0	0	826,903

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	Support Services - Business										
59	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
60	Fiscal Services	2520	84,485	12,477	8,711	11,878	0	5,720	0	0	123,271
61	Operation & Maintenance of Plant Services	2540	482,914	130,144	31,057	0	13,760	0	0	0	657,875
62	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
63	Food Services	2560	211,455	83,138	3,580	334,190	7,400	2,868	0	0	642,631
64	Internal Services	2570	0	0	0	0	0	0	0	0	0
65	Total Support Services - Business	2500	778,854	225,759	43,348	346,068	21,160	8,588	0	0	1,423,777
66	Support Services - Central										
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
68	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
69	Information Services	2630	0	0	0	0	0	0	0	0	0
70	Staff Services	2640	0	0	0	0	0	0	0	0	0
71	Data Processing Services	2660	0	0	0	0	0	0	0	0	0
72	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
73	Other Support Services (Describe & Itemize)	2900	0	0	0	684	0	0	0	0	684
74	Total Support Services	2000	2,195,713	614,058	111,463	378,700	21,660	153,514	0	0	3,475,108
75	COMMUNITY SERVICES (ED)	3000	55,823	12,572	10,429	11,575	0	0	0	0	90,399
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
77	Payments to Other Govt Units (In-State)										
78	Payments for Regular Programs	4110			36,691			0			36,691
79	Payments for Special Education Programs	4120			404,120			0			404,120
80	Payments for Adult/Continuing Education Programs	4130			0			0			0
81	Payments for CTE Programs	4140			0			38,218			38,218
82	Payments for Community College Programs	4170			0			0			0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			531			531
84	Total Payments to Districts and Other Govt Units (In-State)	4100			440,811			38,749			479,560
85	Payments for Regular Programs - Tuition	4210						0			0
86	Payments for Special Education Programs - Tuition	4220						0			0
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
88	Payments for CTE Programs - Tuition	4240						0			0
89	Payments for Community College Programs - Tuition	4270						0			0
90	Payments for Other Programs - Tuition	4280						0			0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290						0			0
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
93	Payments for Regular Programs - Transfers	4310						0			0
94	Payments for Special Education Programs - Transfers	4320						0			0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0
96	Payments for CTE Programs - Transfers	4340						0			0
97	Payments for Community College Program - Transfers	4370						0			0
98	Payments for Other Programs - Transfers	4380						0			0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0
100	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
101	Payments to Other District & Govt Units (Out of State)	4400						0			0
102	Total Payments to Other District & Govt Units	4000			440,811			38,749			479,560
103	DEBT SERVICE (ED)										
104	Debt Service - Interest on Short-Term Debt										
105	Tax Anticipation Warrants	5110						0			0
106	Tax Anticipation Notes	5120						0			0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130						0			0
108	State Aid Anticipation Certificates	5140						0			0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
110	Total Debt Service - Interest on Short-Term Debt	5100						0			0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
111	Debt Service - Interest on Long-Term Debt	5200						2,626			2,626
112	Total Debt Service	5000						2,626			2,626
113	PROVISION FOR CONTINGENCIES (ED)	6000						0			0
114	Total Direct Disbursements/Expenditures		9,259,174	2,468,232	642,488	687,503	66,091	682,479	0	0	13,805,967
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(910,625)
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)										
119	Support Services - Pupil										
120	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
121	Support Services - Business										
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	201,117	45,424	75,994	570,250	10,700	250	0	0	903,735
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
126	Food Services	2560					0	0	0	0	0
127	Total Support Services - Business	2500	201,117	45,424	75,994	570,250	10,700	250	0	0	903,735
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
129	Total Support Services	2000	201,117	45,424	75,994	570,250	10,700	250	0	0	903,735
130	COMMUNITY SERVICES (O&M)										
131	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
132	Payments to Other Govt Units (In-State)										
133	Payments for Special Education Programs	4120			0			0			0
134	Payments for CTE Program	4140			0			0			0
135	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0
136	Total Payments to Other Govt Units (In-State)	4100			0			0			0
137	Payments to Other Govt Units (Out of State) 14	4400						0			0
138	Total Payments to Other District and Govt Unit	4000			0			0			0
139	DEBT SERVICE (O&M)										
140	Debt Service - Interest on Short-Term Debt										
141	Tax Anticipation Warrants	5110						0			0
142	Tax Anticipation Notes	5120						0			0
143	Corporate Personal Prop Repl Tax Anticipated Notes	5130						0			0
144	State Aid Anticipation Certificates	5140						0			0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
146	Total Debt Service - Interest on Short-Term Debt	5100						0			0
147	Debt Service - Interest on Long-Term Debt	5200						0			0
148	Total Debt Service	5000						0			0
149	PROVISION FOR CONTINGENCIES (O&M)										
149	PROVISION FOR CONTINGENCIES (O&M)	6000						0			0
150	Total Direct Disbursements/Expenditures		201,117	45,424	75,994	570,250	10,700	250	0	0	903,735
151	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(124,488)
153	30 - DEBT SERVICE FUND (DS)										
154	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)										
154	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000						0			0
155	DEBT SERVICE (DS)										
156	Debt Service - Interest on Short-Term Debt										
157	Tax Anticipation Warrants	5110						0			0
158	Tax Anticipation Notes	5120						0			0
159	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
160	State Aid Anticipation Certificates	5140						0			0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
162	Total Debt Service - Interest On Short-Term Debt	5100						0			0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	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						507,115			507,115
164	Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300						771,428			771,428
165	Debt Service Other (Describe & Itemize)	5400			1,250			0			1,250
166	Total Debt Service	5000			1,250			1,278,543			1,279,793
167	PROVISION FOR CONTINGENCIES (DS)	6000						0			0
168	Total Direct Disbursements/Expenditures				1,250			1,278,543			1,279,793
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(34,063)
171	40 - TRANSPORTATION FUND (TR)										
172	SUPPORT SERVICES (TR)										
173	Support Services - Pupils										
174	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
175	Support Services - Business										
176	Pupil Transportation Services	2550	397,161	129,146	21,262	143,820	910	4,500	0	0	696,799
177	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
178	Total Support Services	2000	397,161	129,146	21,262	143,820	910	4,500	0	0	696,799
179	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0
180	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
181	Payments to Other Govt Units (In-State)										
182	Payments for Regular Program	4110			0			0			0
183	Payments for Special Education Programs	4120			0			0			0
184	Payments for Adult/Continuing Education Programs	4130			0			0			0
185	Payments for CTE Programs	4140			0			0			0
186	Payments for Community College Programs	4170			0			0			0
187	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0
188	Total Payments to Other Govt Units (In-State)	4100			0			0			0
189	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400			0			0			0
190	Total Payments to Other Districts & Govt Units	4000			0			0			0
191	DEBT SERVICE (TR)										
192	Debt Service - Interest on Short-Term Debt										
193	Tax Anticipation Warrants	5110						0			0
194	Tax Anticipation Notes	5120						0			0
195	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
196	State Aid Anticipation Certificates	5140						0			0
197	Other Interest on Short-Term Debt (Describe and Itemize)	5150						0			0
198	Total Debt Service - Interest On Short-Term Debt	5100						0			0
199	Debt Service - Interest on Long-Term Debt	5200						5,355			5,355
200	Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300						61,150			61,150
201	Debt Service - Other (Describe and Itemize)	5400						0			0
202	Total Debt Service	5000						66,505			66,505
203	PROVISION FOR CONTINGENCIES (TR)	6000						0			0
204	Total Direct Disbursements/Expenditures		397,161	129,146	21,262	143,820	910	71,005	0	0	763,304
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										56,523
206											
207	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
208	INSTRUCTION (MR/SS)										
209	Regular Program	1100		93,501							93,501
210	Pre-K Programs	1125		17,027							17,027
211	Special Education Programs (Functions 1200-1220)	1200		96,995							96,995
212	Special Education Programs Pre-K	1225		4,758							4,758
213	Remedial and Supplemental Programs K-12	1250		5,942							5,942
214	Remedial and Supplemental Programs Pre-K	1275		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
215	Adult/Continuing Education Programs	1300		0							0
216	CTE Programs	1400		3,532							3,532
217	Interscholastic Programs	1500		5,709							5,709
218	Summer School Programs	1600		46							46
219	Gifted Programs	1650		0							0
220	Driver's Education Programs	1700		1,678							1,678
221	Bilingual Programs	1800		0							0
222	Truant Alternative & Optional Programs	1900		0							0
223	Total Instruction	1000		229,188							229,188
224	SUPPORT SERVICES (MR/SS)										
225	Support Services - Pupil										
226	Attendance & Social Work Services	2110		0							0
227	Guidance Services	2120		7,219							7,219
228	Health Services	2130		8,815							8,815
229	Psychological Services	2140		0							0
230	Speech Pathology & Audiology Services	2150		2,812							2,812
231	Other Support Services - Pupils (Describe & Itemize)	2190		0							0
232	Total Support Services - Pupil	2100		18,846							18,846
233	Support Services - Instructional Staff										
234	Improvement of Instruction Services	2210		25							25
235	Educational Media Services	2220		21,615							21,615
236	Assessment & Testing	2230		0							0
237	Total Support Services - Instructional Staff	2200		21,640							21,640
238	Support Services - General Administration										
239	Board of Education Services	2310		6,837							6,837
240	Executive Administration Services	2320		10,203							10,203
241	Special Area Administrative Services	2330		0							0
242	Claims Paid from Self Insurance Fund	2361		0							0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0
244	Unemployment Insurance Payments	2363		0							0
245	Insurance Payments (regular or self-insurance)	2364		0							0
246	Risk Management and Claims Services Payments	2365		0							0
247	Judgment and Settlements	2366		0							0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0
249	Reciprocal Insurance Payments	2368		0							0
250	Legal Service	2369		0							0
251	Total Support Services - General Administration	2300		17,040							17,040
252	Support Services - School Administration										
253	Office of the Principal Services	2410		40,046							40,046
254	Other Support Services - School Administration (Describe & Itemize)	2490		0							0
255	Total Support Services - School Administration	2400		40,046							40,046
256	Support Services - Business										
257	Direction of Business Support Services	2510		0							0
258	Fiscal Services	2520		17,627							17,627
259	Facilities Acquisition & Construction Services	2530		0							0
260	Operation & Maintenance of Plant Service	2540		145,791							145,791
261	Pupil Transportation Services	2550		78,366							78,366
262	Food Services	2560		41,411							41,411
263	Internal Services	2570		0							0
264	Total Support Services - Business	2500		283,195							283,195

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	Support Services - Central										
266	Direction of Central Support Services	2610		0							0
267	Planning, Research, Development & Evaluation Services	2620		0							0
268	Information Services	2630		0							0
269	Staff Services	2640		0							0
270	Data Processing Services	2660		0							0
271	Total Support Services - Central	2600		0							0
272	Other Support Services (Describe & Itemize)	2900		0							0
273	Total Support Services	2000		380,767							380,767
274	COMMUNITY SERVICES (MR/SS)	3000		9,569							9,569
275	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
276	Payments for Special Education Programs	4120		0							0
277	Payments for CTE Programs	4140		0							0
278	Total Payments to Other Districts & Govt Units	4000		0							0
279	DEBT SERVICE (MR/SS)										
280	Debt Service - Interest on Short-Term Debt										
281	Tax Anticipation Warrants	5110						0			0
282	Tax Anticipation Notes	5120						0			0
283	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
284	State Aid Anticipation Certificates	5140						0			0
285	Other (Describe & Itemize)	5150						0			0
286	Total Debt Service	5000						0			0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000						0			0
288	Total Direct Disbursements/Expenditures			619,524				0			619,524
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										59,772
290											
291	60 - CAPITAL PROJECTS (CP)										
292	SUPPORT SERVICES (CP)										
293	Support Services - Business										
294	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0		0
295	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0		0
296	Total Support Services	2000	0	0	0	0	0	0	0		0
297	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
298	Payments to Other Govt Units (In-State)										
299	Payments to Other Govt Units (In-State)	4100			0			0			0
300	Payment for Special Education Programs	4120						0			0
301	Payment for CTE Programs	4140						0			0
302	Other Payments to In-State Governmental Units (Describe & Itemize)	4190						0			0
303	Total Payments to Other Districts & Govt Units	4000			0			0			0
304	PROVISION FOR CONTINGENCIES (CP)	6000						0			0
305	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										64
307											
308	70 WORKING CASH FUND (WC)										
309											
310	80 - TORT FUND (TF)										
311	SUPPORT SERVICES - GENERAL ADMINISTRATION										
312	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0		0
313	Workers' Compensation or Workers' Occupational Disease Act Payments	2362	0	0	55,768	0	0	0	0		55,768
314	Unemployment Insurance Payments	2363	0	0	2,300	0	0	0	0		2,300
315	Insurance Payments (regular or self-insurance)	2364	0	0	92,127	0	0	0	0		92,127
316	Risk Management and Claims Services Payments	2365	0	0	12,740	0	0	0	0		12,740
317	Judgment and Settlements	2366	0	0	0	0	0	0	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
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	374,311	0	1,060	2,520	11,449	0	0		389,340
319	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0		0
320	Legal Service	2369	0	0	23,720	0	0	0	0		23,720
321	Property Insurance (Building & Grounds)	2371	0	0	0	0	0	0	0		0
322	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0		0
323	Total Support Services - General Administration	2000	374,311	0	187,715	2,520	11,449	0	0		575,995
324	DEBT SERVICE (TF)										
325	Debt Service - Interest on Short-Term Debt										
326	Tax Anticipation Warrants	5110						0			0
327	Corporate Personal Property Replacement Tax Anticipation Notes	5130						0			0
328	Other Interest or Short-Term Debt (Describe & Itemize)	5150						0			0
329	Total Debt Service	5000						0			0
330	PROVISION FOR CONTINGENCIES (TF)	6000						0			0
331	Total Direct Disbursements/Expenditures		374,311	0	187,715	2,520	11,449	0	0		575,995
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										123,402
333											
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
335	SUPPORT SERVICES (FP&S)										
336	Support Services - Business										
337	Facilities Acquisition & Construction Services	2530	0	0	25,100	0	256,459	0	0		281,559
338	Operation & Maintenance of Plant Service	2540	0	0	0	0	0	0	0		0
339	Total Support Services - Business	2500	0	0	25,100	0	256,459	0	0		281,559
340	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0		0
341	Total Support Services	2000	0	0	25,100	0	256,459	0	0		281,559
342	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
343	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0
344	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
345	DEBT SERVICE (FP&S)										
346	Debt Service - Interest on Short-Term Debt										
347	Tax Anticipation Warrants	5110						0			0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
349	Total Debt Service - Interest on Short-Term Debt	5100						0			0
350	Debt Service - Interest on Long-Term Debt	5200						0			0
351	Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300						0			0
352	Total Debt Service	5000						0			0
353	PROVISIONS FOR CONTINGENCIES (FP&S)	6000						0			0
354	Total Direct Disbursements/Expenditures		0	0	25,100	0	256,459	0	0		281,559
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(203,376)

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

Itemization of Revenue		
1. 10-1614	Milk Sales to half-day kindergarten/PreK students	14,567
2. 10-1690	Food rebates, food provided for district functions	7,158
3. 10-1999	Misc local revenue not accounted for in other objects	10,000
4. 10-3299	Vocational Grant	2,662
5. 10-4799	Tutoring reimbursement from Bond-Fayette Co-op	1,500
Itemization of Expenditures		
6. 10-2900	Title I Grant Homeless supplies	684
7. 10-4190	Return to ISBE unused FY15 Early Childhood Grant funds	531
8. 30-5400	Administrative Fees on bonds issued 2008 and 2013	1,250

	A	B	C	D	E	F
1						
2	Bond County CUSD 2 3-003-0020-26					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	12,895,342	779,247	819,827	78,857	14,573,273
6	Direct Expenditures	13,805,967	903,735	763,304		15,473,006
7	Difference	(910,625)	(124,488)	56,523	78,857	(899,733)
8	Estimated Fund Balance - June 30, 2016	513,338	53,743	283,820	493,596	1,344,497
9	<p style="color: blue; text-align: center;">Unbalanced budget, a deficit reduction plan must be adopted and submitted concurrently with this budget. This deficit reduction plan must result in a balanced budget by the last year of the attached plan, as adopted by the local board of education. (Tab: Deficit BudgetSum Calc 20)</p>					
10						
11						
12						
13	<p><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></p> <p>Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.</p>					
14	<p><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></p>					
15	<p><i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i></p>					

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	C	D	E	F	G
1			DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3	Bond County CUSD 2 3-003-0020-26		FY2015-16				
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,454,743	13,231	227,297	579,739	2,275,010
8	RECEIPTS/REVENUES		Acct No.				
9	LOCAL SOURCES		1000	4,618,059	779,247	309,932	78,857
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0	0
11	STATE SOURCES		3000	6,799,384	0	509,895	0
12	FEDERAL SOURCES		4000	1,477,899	0	0	0
13	Total Receipts/Revenues			12,895,342	779,247	819,827	78,857
14	DISBURSEMENTS/EXPENDITURES		Funct No.				
15	INSTRUCTION		1000	9,758,274			9,758,274
16	SUPPORT SERVICES		2000	3,475,108	903,735	696,799	5,075,642
17	COMMUNITY SERVICES		3000	90,399	0	0	90,399
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	479,560	0	0	479,560
19	DEBT SERVICES		5000	2,626	0	66,505	69,131
20	PROVISION FOR CONTINGENCIES		6000	0	0	0	0
21	Total Disbursements/Expenditures			13,805,967	903,735	763,304	15,473,006
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(910,625)	(124,488)	56,523	78,857
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)			0	165,000	0	0
25	OTHER USES OF FUNDS (8000)			30,781	0	0	165,000
26	TOTAL OTHER SOURCES/USES OF FUNDS			(30,781)	165,000	0	(165,000)
27	ESTIMATED ENDING FUND BALANCE			513,338	53,743	283,820	493,596

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L	
1	Bond County CUSD 2 3-003-0020-26 <i>District Number</i>		ESTIMATED BUDGET FY2016-17					
2								
3								
4								
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		513,338	53,743	283,820	493,596	1,344,497	
8	RECEIPTS/REVENUES		Acct No.					
9	LOCAL SOURCES		1000	4,539,005	762,600	303,300	77,460	5,682,365
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000					0
11	STATE SOURCES		3000	7,495,555	0	550,833		8,046,388
12	FEDERAL SOURCES		4000	1,350,899	0	0	0	1,350,899
13	Total Receipts/Revenues			13,385,459	762,600	854,133	77,460	15,079,652
14	DISBURSEMENTS/EXPENDITURES		Funct No.					
15	INSTRUCTION		1000	9,383,162				9,383,162
16	SUPPORT SERVICES		2000	3,443,471	771,611	806,565		5,021,647
17	COMMUNITY SERVICES		3000	85,725	0	0		85,725
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	541,991	0	0		541,991
19	DEBT SERVICES		5000	2,626	0	66,505		69,131
20	PROVISION FOR CONTINGENCIES		6000	0	0	0		0
21	Total Disbursements/Expenditures			13,456,975	771,611	873,070		15,101,656
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(71,516)	(9,011)	(18,937)	77,460	(22,004)
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)							0
25	OTHER USES OF FUNDS (8000)			30,781				30,781
26	TOTAL OTHER SOURCES/USES OF FUNDS			(30,781)	0	0	0	(30,781)
27	ESTIMATED ENDING FUND BALANCE			411,041	44,732	264,883	571,056	1,291,712

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

	A	B	M	N	O	P	Q
1	Bond County CUSD 2 3-003-0020-26 <i>District Number</i>		ESTIMATED BUDGET FY2017-18				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		411,041	44,732	264,883	571,056	1,291,712
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	5,139,005	762,600	303,300	77,460	6,282,365
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000	7,495,555	0	550,833	0	8,046,388
12	FEDERAL SOURCES	4000	1,350,899	0	0	0	1,350,899
13	Total Receipts/Revenues		13,985,459	762,600	854,133	77,460	15,679,652
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	9,619,478				9,619,478
16	SUPPORT SERVICES	2000	3,443,471	777,773	818,540		5,039,784
17	COMMUNITY SERVICES	3000	85,725	0	0		85,725
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	541,991	0	0		541,991
19	DEBT SERVICES	5000	2,626	0	66,505		69,131
20	PROVISION FOR CONTINGENCIES	6000	0	0			0
21	Total Disbursements/Expenditures		13,693,291	777,773	885,045		15,356,109
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		292,168	(15,173)	(30,912)	77,460	323,543
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)		30,781				30,781
26	TOTAL OTHER SOURCES/USES OF FUNDS		(30,781)	0	0	0	(30,781)
27	ESTIMATED ENDING FUND BALANCE		672,428	29,559	233,971	648,516	1,584,474

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V	
1	Bond County CUSD 2 3-003-0020-26 <i>District Number</i>		ESTIMATED BUDGET FY2018-19					
2								
3								
4								
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		672,428	29,559	233,971	648,516	1,584,474	
8	RECEIPTS/REVENUES		Acct No.					
9	LOCAL SOURCES		1000	5,139,005	784,600	303,300	77,460	6,304,365
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000					0
11	STATE SOURCES		3000	7,495,555	0	674,833	0	8,170,388
12	FEDERAL SOURCES		4000	1,350,899	0	0	0	1,350,899
13	Total Receipts/Revenues			13,985,459	784,600	978,133	77,460	15,825,652
14	DISBURSEMENTS/EXPENDITURES		Funct No.					
15	INSTRUCTION		1000	9,855,794				9,855,794
16	SUPPORT SERVICES		2000	3,443,471	783,935	830,515		5,057,921
17	COMMUNITY SERVICES		3000	85,725	0	0		85,725
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	541,991	0	0		541,991
19	DEBT SERVICES		5000	2,626	0	66,505		69,131
20	PROVISION FOR CONTINGENCIES		6000	0	0	0		0
21	Total Disbursements/Expenditures			13,929,607	783,935	897,020		15,610,562
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			55,852	665	81,113	77,460	215,090
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			728,280	30,224	315,084	725,976	1,799,564

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

	A	B	W	X	Y	Z
1	Bond County CUSD 2 3-003-0020-26 <i>District Number</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> _____ (Enter as MM/DD/YY)			
2						
3						
4						
5						
6			FY2015-16	FY2016-17	FY2017-18	FY2018-19
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		2,275,010	1,344,497	1,291,712	1,584,474
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	5,786,095	5,682,365	6,282,365	6,304,365
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	7,309,279	8,046,388	8,046,388	8,170,388
12	FEDERAL SOURCES	4000	1,477,899	1,350,899	1,350,899	1,350,899
13	Total Receipts/Revenues		14,573,273	15,079,652	15,679,652	15,825,652
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	9,758,274	9,383,162	9,619,478	9,855,794
16	SUPPORT SERVICES	2000	5,075,642	5,021,647	5,039,784	5,057,921
17	COMMUNITY SERVICES	3000	90,399	85,725	85,725	85,725
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	479,560	541,991	541,991	541,991
19	DEBT SERVICES	5000	69,131	69,131	69,131	69,131
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		15,473,006	15,101,656	15,356,109	15,610,562
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(899,733)	(22,004)	323,543	215,090
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		165,000	0	0	0
25	OTHER USES OF FUNDS (8000)		195,781	30,781	30,781	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(30,781)	(30,781)	(30,781)	0
27	ESTIMATED ENDING FUND BALANCE		1,344,497	1,291,712	1,584,474	1,799,564

Deficit Reduction Plan-Background/Assumptions

Fiscal Year 2016 through Fiscal Year 2019

Bond County CUSD 2**3-003-0020-26**

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:

Bond County CUSD #2 fully recognizes the severity of the current financial crisis. The district, its board of education, faculty, staff and stakeholders also recognize the current situation has been brought about by many factors, some of which are the result of decisions made by the district, others out of the district's control. In 2011, the district reduced its levy resulting in loss of revenue. We have not "spent" our way into this situation but rather see it as a revenue issue. Some of those factors outside of district control include: inconsistent processes for assessing local property values, consistent decreases in funding from the state, declining enrollment, increased operational costs, including benefit entitlements and increased mandates, many of which are unfunded/underfunded. The district has accumulated, over a number of years of deficit spending, an existing excess of expenditures to revenue of \$925,946. The district has been deficit spending since FY 14. To alleviate short term cash flow issues (due to late payments of local property taxes), the district has been extended (though not accessed) a line of credit of \$2 Million. The current budget for the fiscal year represents a "perfect storm" of financial factors that result in significance decreases in GSA including: 9.3% Increase in EAV for one year (Levy Year 2013) followed by a decrease of 9.3% the next year (Levy Year 2014), declining enrollment and ADA, as well as declining numbers of low income students. In total, our revenue decreased about \$500, 000 from FY15-FY16.

Conversely, the district reduced expenditures from FY15-FY16 in amounts of about \$700,000.

The district has consistently taken steps to reduce expenditures including:

- Reducing certified, non-certified, and administrative positions through attrition or reductions
- Reducing/eliminating supply budgets
- Eliminating Capital Outlay
- Negotiating minimal salary increases with bargaining units including a "hard freeze" for all district employees for 1 year
- Changing benefit providers resulting in significant cost savings
- Postponing facility improvements

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

- The GSA Foundation level of \$6119 has not increased since 2010, this plan does not assume it will increase in the foreseeable future
- The plan does assume an increase in GSA of \$689, 471 for FY 17 FY18 FY19
- GSA Proration of 92% assumed for FY17 FY18 FY19
- 3 Categorical payments assumed for FY17 and FY18

- All 4 Categorical payments received for FY 19

- Equal Assessed Valuation and Tax Rates:

- EAV from Levy Year 2014 remains constant with little to no increase through FY19
- Increased GSA based on corrected EAV of \$153,835,456 for FY17 FY18 FY19 (\$689,471 annually)
- No tax rate increase

- Employee Salaries and Benefits:

- Reduction of salaries and benefits of \$377,000 for FY 17 (5 Certified /5 Non Certified)

- Additional reduction of 1 certified position in FY 18 (\$55,000 avg)
- 2% Increase to salaries and benefits for FY18 and FY19 pending collective bargaining agreements

- Short and Long Term Borrowing:

- The district will continue to work with local lenders to obtain a line of credit to access if needed to remedy “cash flow” issues

- Educational Impact:

- The educational impact of the reduction plan are extensive and include:
 - Increased class sizes
 - Decrease/discontinuation of services
 - Elimination of programs/course offerings
 - Elimination of Extra Curricular Opportunities

- Other Assumptions:

- A County Facility Sales Tax was approved by voters. Approximately \$600,000 is estimated to be available for FY18 and FY 19 to be used exclusively for facilities. The FY 18 and FY 19 budget in this plan reflect that
- A contingency plan for a failed ballot approval include:

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 FY2016 budgeted expenditures over FY2015 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)
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School District Name: Bond County CUSD 2
 RCDT Number: 3-003-0020-26

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2015			Budgeted Expenditures, Fiscal Year 2016		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	198,478		198,478	212,883		212,883
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		198,478	0	198,478	212,883	0	212,883
9. Estimated Percent Increase (Decrease) for FY2016 (Budgeted) over FY2015 (Actual)							7%

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

Bond County CUSD 2 3-003-0020-26

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

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

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

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monetary Remunerations Distributed
Donnewald Distributing	Vending machines	1,047		Support food service operations	

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Reference Description

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