

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

☐ Cash
☒ Accrual

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

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

Date of Amended Budget: 06/08/2015
(MM/DD/YY)

District Name: Community Consolidated School District 146
District RCDT No: 07-016-1460-04

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

Budget of Community Consolidated School District 146, County of Cook, State of Illinois, for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

WHEREAS the Board of Education of Community Consolidated School District 146, County of Cook, 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 8th day of June, 2015, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be

beginning July 1, 2014 and ending June 30, 2015.

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and expenditures from each be and the same is hereby adopted as the budget of this school district for said fiscal year.

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 8th day of June, 2015 by a roll call vote of Yeas, and Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.

- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 31, whichever comes first. Budgets are submitted to: www.isbe.net/sfms/budget/2014/budget.htm. The electronic version does not require member signatures.

Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.										
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
ESTIMATED BEGINNING FUND BALANCE July 1, 2014 ¹		13,037,168	2,881,930	2,949,497	1,344,243	563,762	2,062,039	10,768,616	224,466	303,979
RECEIPTS/REVENUES										
LOCAL SOURCES	1000	23,806,123	3,243,174	2,765,080	1,528,173	1,113,254	0	295,056	369,718	5,817
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
STATE SOURCES	3000	2,050,427	0	0	462,495	0	1,000,000	0	0	0
FEDERAL SOURCES	4000	1,815,604	4,000	0	0	0	0	0	0	0
Total Direct Receipts/Revenues ⁸		27,672,154	3,247,174	2,765,080	1,990,668	1,113,254	1,000,000	295,056	369,718	5,817
Receipts/Revenues for "On Behalf" Payments ²	3998									
Total Receipts/Revenues		27,672,154	3,247,174	2,765,080	1,990,668	1,113,254	1,000,000	295,056	369,718	5,817
DISBURSEMENTS/EXPENDITURES										
INSTRUCTION	1000	19,977,684				523,250				
SUPPORT SERVICES	2000	8,027,026	3,290,615		1,376,800	584,500	2,870,000		318,000	25,000
COMMUNITY SERVICES	3000	182,447	0		0	2,250				
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	455,000	0	0	0	0	0			0
DEBT SERVICES	5000	0	0	2,813,120	0	0			0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0
Total Direct Disbursements/Expenditures ⁹		28,642,157	3,290,615	2,813,120	1,376,800	1,110,000	2,870,000		318,000	25,000
Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0
Total Disbursements/Expenditures		28,642,157	3,290,615	2,813,120	1,376,800	1,110,000	2,870,000		318,000	25,000
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(970,003)	(43,441)	(48,040)	613,868	3,254	(1,870,000)	295,056	51,718	(19,183)
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment of the Working Cash Fund ¹⁶	7110									
Abatement of the Working Cash Fund ¹⁶	7110									
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Projects Fund to O&M Fund	7150		0							
Transfer of Excess Fire Prev & Safety Tax & Interest ³	7160		0							
Proceeds to O&M Fund										
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0						
SALE OF BONDS (7200)										
Principal on Bonds Sold ⁴	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets ⁵	7300									
Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0						
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990									
Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										
TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0		
Transfer of Working Cash Fund Interest	8120							0		
Transfer Among Funds	8130									
Transfer of Interest ⁶	8140									
Transfer from Capital Projects Fund to O&M Fund	8150									
Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160									
Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170									
Taxes Pledged to Pay Principal on Capital Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
Other Revenues Pledged to Pay Principal on Capital Leases	8430									
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
Taxes Pledged to Pay Interest on Capital Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
Other Revenues Pledged to Pay Interest on Capital Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990									
Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0
Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0
ESTIMATED ENDING FUND BALANCE June 30, 2015		12,067,165	2,838,489	2,901,457	1,958,111	567,016	192,039	11,063,672	276,184	284,796

SUMMARY OF EXPENDITURES (by Major Object)											
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	Total By Object
Object Name											
Salaries	100	19,859,888	1,379,491		6,300		0		0	0	21,245,679
Employee Benefits	200	4,066,802	275,924		0	1,110,000	0		0	0	5,452,726
Purchased Services	300	1,103,122	614,200	0	1,361,500		0		318,000	25,000	3,421,822
Supplies & Materials	400	1,951,344	837,000		9,000		0		0	0	2,797,344
Capital Outlay	500	174,351	124,000		0		2,870,000		0	0	3,168,351
Other Objects	600	845,650	0	2,813,120	0	0	0		0	0	3,658,770
Non-Capitalized Equipment	700	641,000	60,000		0		0		0	0	701,000
Termination Benefits	800	0	0		0						0
Total Expenditures		28,642,157	3,290,615	2,813,120	1,376,800	1,110,000	2,870,000		318,000	25,000	40,445,682

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
BEGINNING CASH BALANCE ON HAND July 1, 2014 ⁷		13,037,168	2,881,930	2,949,497	1,344,243	563,762	2,062,039	10,768,616	224,466	303,979
Total Direct Receipts & Other Sources ⁸		27,672,154	3,247,174	2,765,080	1,990,668	1,113,254	1,000,000	295,056	369,718	5,817
OTHER RECEIPTS										
Interfund Loans Payable (Loans from Other Funds)	411									
Interfund Loans Receivable (Repayment of Loans)	141									
Notes and Warrants Payable	433									
Other Current Assets	199									
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		27,672,154	3,247,174	2,765,080	1,990,668	1,113,254	1,000,000	295,056	369,718	5,817
Total Amount Available		40,709,322	6,129,104	5,714,577	3,334,911	1,677,016	3,062,039	11,063,672	594,184	309,796
Total Direct Disbursements & Other Uses ⁹		28,642,157	3,290,615	2,813,120	1,376,800	1,110,000	2,870,000	0	318,000	25,000
OTHER DISBURSEMENTS										
Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
Interfund Loans Payable (Repayment of Loans)	411									
Notes and Warrants Payable	433									
Other Current Liabilities	499									
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		28,642,157	3,290,615	2,813,120	1,376,800	1,110,000	2,870,000	0	318,000	25,000
ENDING CASH BALANCE ON HAND June 30, 2015 ⁷		12,067,165	2,838,489	2,901,457	1,958,111	567,016	192,039	11,063,672	276,184	284,796

	Description	Acct #	Exclusion	DE Operating & Maintenance	DE Debt Service	DE Transportation	DE Capital Improvement	DE Current Projects	DE Working Loan	DE	Fund Balance	DE Safety
UNAPPORTIONED FUND BALANCE												
ANNUAL NEW YEAR'S LEVIES BY LOCAL EDUCATION AGENCY												
	Levies - Property Taxes	1	20,634,474	3,243,174	3,768,080	1,876,175	836,704			265,208	369,719	3,817
	Levies - Sales Taxes	2	1,479,123				336,330					
	Levies - Motor Vehicle License (Registration)	3	1,740									
	Levies - Motor Vehicle License (Title)	4	1,740									
	Levies - Motor Vehicle License (Transfer)	5	1,740									
	Levies - Motor Vehicle License (Other)	6	1,740									
	Levies - Motor Vehicle License (Other)	7	1,740									
	Levies - Motor Vehicle License (Other)	8	1,740									
	Levies - Motor Vehicle License (Other)	9	1,740									
	Levies - Motor Vehicle License (Other)	10	1,740									
	Levies - Motor Vehicle License (Other)	11	1,740									
	Levies - Motor Vehicle License (Other)	12	1,740									
	Levies - Motor Vehicle License (Other)	13	1,740									
	Levies - Motor Vehicle License (Other)	14	1,740									
	Levies - Motor Vehicle License (Other)	15	1,740									
	Levies - Motor Vehicle License (Other)	16	1,740									
	Levies - Motor Vehicle License (Other)	17	1,740									
	Levies - Motor Vehicle License (Other)	18	1,740									
	Levies - Motor Vehicle License (Other)	19	1,740									
	Levies - Motor Vehicle License (Other)	20	1,740									
	Levies - Motor Vehicle License (Other)	21	1,740									
	Levies - Motor Vehicle License (Other)	22	1,740									
	Levies - Motor Vehicle License (Other)	23	1,740									
	Levies - Motor Vehicle License (Other)	24	1,740									
	Levies - Motor Vehicle License (Other)	25	1,740									
	Levies - Motor Vehicle License (Other)	26	1,740									
	Levies - Motor Vehicle License (Other)	27	1,740									
	Levies - Motor Vehicle License (Other)	28	1,740									
	Levies - Motor Vehicle License (Other)	29	1,740									
	Levies - Motor Vehicle License (Other)	30	1,740									
	Levies - Motor Vehicle License (Other)	31	1,740									
	Levies - Motor Vehicle License (Other)	32	1,740									
	Levies - Motor Vehicle License (Other)	33	1,740									
	Levies - Motor Vehicle License (Other)	34	1,740									
	Levies - Motor Vehicle License (Other)	35	1,740									
	Levies - Motor Vehicle License (Other)	36	1,740									
	Levies - Motor Vehicle License (Other)	37	1,740									
	Levies - Motor Vehicle License (Other)	38	1,740									
	Levies - Motor Vehicle License (Other)	39	1,740									
	Levies - Motor Vehicle License (Other)	40	1,740									
	Levies - Motor Vehicle License (Other)	41	1,740									
	Levies - Motor Vehicle License (Other)	42	1,740									
	Levies - Motor Vehicle License (Other)	43	1,740									
	Levies - Motor Vehicle License (Other)	44	1,740									
	Levies - Motor Vehicle License (Other)	45	1,740									
	Levies - Motor Vehicle License (Other)	46	1,740									
	Levies - Motor Vehicle License (Other)	47	1,740									
	Levies - Motor Vehicle License (Other)	48	1,740									
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	Levies - Motor Vehicle License (Other)	51	1,740									
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	Levies - Motor Vehicle License (Other)	53	1,740									
	Levies - Motor Vehicle License (Other)	54	1,740									
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	Levies - Motor Vehicle License (Other)	56	1,740									
	Levies - Motor Vehicle License (Other)	57	1,740									
	Levies - Motor Vehicle License (Other)	58	1,740									
	Levies - Motor Vehicle License (Other)	59	1,740									
	Levies - Motor Vehicle License (Other)	60	1,740									
	Levies - Motor Vehicle License (Other)	61	1,740									
	Levies - Motor Vehicle License (Other)	62	1,740									
	Levies - Motor Vehicle License (Other)	63	1,740									
	Levies - Motor Vehicle License (Other)	64	1,740									
	Levies - Motor Vehicle License (Other)	65	1,740									
	Levies - Motor Vehicle License (Other)	66	1,740									
	Levies - Motor Vehicle License (Other)	67	1,740									
	Levies - Motor Vehicle License (Other)	68	1,740									
	Levies - Motor Vehicle License (Other)	69	1,740									
	Levies - Motor Vehicle License (Other)	70	1,740									
	Levies - Motor Vehicle License (Other)	71	1,740									
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	Levies - Motor Vehicle License (Other)	75	1,740									
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	Levies - Motor Vehicle License (Other)	78	1,740									
	Levies - Motor Vehicle License (Other)	79	1,740									
	Levies - Motor Vehicle License (Other)	80	1,740									
	Levies - Motor Vehicle License (Other)	81	1,740									
	Levies - Motor Vehicle License (Other)	82	1,740									
	Levies - Motor Vehicle License (Other)	83	1,740									
	Levies - Motor Vehicle License (Other)	84	1,740									
	Levies - Motor Vehicle License (Other)	85	1,740									
	Levies - Motor Vehicle License (Other)	86	1,740									
	Levies - Motor Vehicle License (Other)	87	1,740									
	Levies - Motor Vehicle License (Other)	88	1,740									
	Levies - Motor Vehicle License (Other)	89	1,740									
	Levies - Motor Vehicle License (Other)	90	1,740									
	Levies - Motor Vehicle License (Other)	91	1,740									
	Levies - Motor Vehicle License (Other)	92	1,740									
	Levies - Motor Vehicle License (Other)	93	1,740									
	Levies - Motor Vehicle License (Other)	94	1,740									
	Levies - Motor Vehicle License (Other)	95	1,740									
	Levies - Motor Vehicle License (Other)	96	1,740									
	Levies - Motor Vehicle License (Other)	97	1,740									
	Levies - Motor Vehicle License (Other)	98	1,740									
	Levies - Motor Vehicle License (Other)	99	1,740									
	Levies - Motor Vehicle License (Other)	100	1,740									
	Levies - Motor Vehicle License (Other)	101	1,740									
	Levies - Motor Vehicle License (Other)	102	1,740									
	Levies - Motor Vehicle License (Other)	103	1,740									
	Levies - Motor Vehicle License (Other)	104	1,740									
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	Levies - Motor Vehicle License (Other)	108	1,740									
	Levies - Motor Vehicle License (Other)	109	1,740									
	Levies - Motor Vehicle License (Other)	110	1,740									
	Levies - Motor Vehicle License (Other)	111	1,740									
	Levies - Motor Vehicle License (Other)	112	1,740									
	Levies - Motor Vehicle License (Other)	113	1,740									
	Levies - Motor Vehicle License (Other)	114	1,740									
	Levies - Motor Vehicle License (Other)	115	1,740									
	Levies - Motor Vehicle License (Other)	116	1,740									
	Levies - Motor Vehicle License (Other)	117	1,740									
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	Levies - Motor Vehicle License (Other)	119	1,740									
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	Levies - Motor Vehicle License (Other)	131	1,740									
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	Levies - Motor Vehicle License (Other)	133	1,740									
	Levies - Motor Vehicle License (Other)	134	1,740									
	Levies - Motor Vehicle License (Other)	135	1,740									
	Levies - Motor Vehicle License (Other)	136	1,740									
	Levies - Motor Vehicle License (Other)	137	1,740									
	Levies - Motor Vehicle License (Other)	138	1,740									
	Levies - Motor Vehicle License (Other)	139	1,740									
	Levies - Motor Vehicle License (Other)	140	1,740									
	Levies - Motor Vehicle License (Other)	141	1,740									
	Levies - Motor Vehicle License (Other)	142	1,740									
	Levies - Motor Vehicle License (Other)	143	1,740									
	Levies - Motor Vehicle License (Other)	144	1,740									
	Levies - Motor Vehicle License (Other)	145	1,740									
	Levies - Motor Vehicle License (Other)	146	1,740									
	Levies - Motor Vehicle License (Other)	147	1,740									
	Levies - Motor Vehicle License (Other)	148	1,740									
	Levies - Motor Vehicle License (Other)	149	1,740									
	Levies - Motor Vehicle License (Other)	150	1,740									
	Levies - Motor Vehicle License (Other)	151	1,740									
	Levies - Motor Vehicle License (Other)	152	1,740									
	Levies - Motor Vehicle License (Other)	153	1,740									
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	Levies - Motor Vehicle License (Other)	159	1,740									
	Levies - Motor Vehicle License (Other)	160	1,740									
	Levies - Motor Vehicle License (Other)	161	1,740									
	Levies - Motor Vehicle License (Other)	162	1,740									

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	9,725,746	1,857,535	236,800	883,058	174,351	1,000	600,000		13,478,490
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	639,201	404,329							1,043,530
9	Special Education Programs Pre-K	1225	1,949,820	239,483	800	6,500					2,196,603
10	Remedial and Supplemental Programs K-12	1250	356,358	90,397							446,755
11	Remedial and Supplemental Programs Pre-K	1275	262,659	99,437	2,500	8,344					372,940
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500	246,000	1,200	9,500	16,500			10,000		283,200
15	Summer School Programs	1600	222,000	1,500							226,000
16	Gifted Programs	1650	336,008	55,334	2,900	3,400					397,642
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	1,018,009	162,965	500	24,000					1,205,474
19	Tuam Alternative & Optional Programs	1900						325,000			327,050
20	Pre-K Programs - Private Tuition	1910	2,000	50							0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
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	Tuam Alternative/Optional Programs Private Tuition	1922									0
33	Total Instruction ¹⁴	1000	14,757,801	2,912,230	253,000	944,302	174,351	326,000	610,000	0	19,977,684
34	SUPPORT SERVICES (ED)										
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110	534,068	84,383	600	1,000					620,051
37	Guidance Services	2120									0
38	Health Services	2130	431,753	99,318	73,700	15,500			4,000		624,271
39	Psychological Services	2140	188,443	27,128	1,000	2,000					218,571
40	Speech Pathology & Audiology Services	2150	788,286	151,142	45,500	2,000					986,928
41	Other Support Services - Pupils (Describe & Itemize)	2190				4,500					4,500
42	Total Support Services - Pupil	2100	1,942,550	361,971	120,800	25,000	0	0	4,000	0	2,454,321
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210	442,773	51,070	211,452	23,373		7,200			735,868
45	Educational Media Services	2220	431,843	82,444	4,000	175,267			5,000		698,574
46	Assessment & Testing	2230	54,919	1,158	40,000	10,000					106,077
47	Total Support Services - Instructional Staff	2200	929,535	134,672	255,452	208,660	0	7,200	5,000	0	1,540,519
48	Support Services - General Administration										
49	Board of Education Services	2310		86,500	293,000	40,000		29,500	1,000		450,000
50	Executive Administration Services	2320	280,283	76,966	7,000	4,000		15,000			383,249
51	Special Area Administration Services	2330	251,886	65,884	2,300	1,500		2,000			323,570
52	Tort Immunity Services	2360 - 2370			750						750
53	Total Support Services - General Administration	2300	532,169	229,350	303,050	45,500	0	46,500	1,000	0	1,157,569
54	Support Services - School Administration										
55	Office of the Principal Services	2410	1,104,254	339,010	16,400	13,000		5,900			1,478,564
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	1,104,254	339,010	16,400	13,000	0	5,900	0	0	1,478,564

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
58	Support Services - Business										
59	Direction of Business Support Services	2510	102,085	34,630	6,000	4,000		2,500			149,215
60	Fiscal Services	2520	161,655	10,847	5,000	20,000			1,000		198,502
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550			25,000						25,000
63	Food Services	2560	117,528	12,760	12,320	615,620		1,050			759,178
64	Internal Services	2570				2,000					2,000
65	Total Support Services - Business	2500	381,268	58,237	48,320	641,520	0	3,550	1,000	0	1,133,895
66	Support Services - Central										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630	2,000	50	19,000						21,050
70	Staff Services	2640	68,766	18,187	80,000	2,000		1,500			170,453
71	Data Processing Services	2660			1,000	49,100			20,000		70,100
72	Total Support Services - Central	2600	70,766	18,237	100,000	51,100	0	1,500	20,000	0	261,603
73	Other Support Services (Describe & Itemize)	2900				555					555
74	Total Support Services	2000	4,960,542	1,141,477	844,022	985,335	0	64,650	31,000	0	8,027,026
75	COMMUNITY SERVICES (ED)	3000	141,545	13,095	6,100	21,707					182,447
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
77	Payments to Other Govt Units (In-State)										
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120									0
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
84	Total Payments to Districts and Other Govt Units (In-State)	4100			0			455,000			455,000
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 District & Govt Units - Transfers (In State)	4300			0			0			0
101	Payments to Other District & Govt Units (Out of State)	4400									0
102	Total Payments to Other District & Govt Units	4000			0			455,000			455,000
103	DEBT SERVICE (ED)										
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

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
111	Debt Service - Interest on Long-Term Debt	5200									0
112	Total Debt Service	5000									0
113	PROVISION FOR CONTINGENCIES (ED)	6000									0
114	Total Direct Disbursements/Expenditures		19,859,888	4,066,802	1,103,122	1,951,344	174,351	845,850	641,000	0	28,642,157
115	Excess (Deficiency) of Receipts/Revenues Over										
116	Disbursements/Expenditures										(970,003)
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
121	Support Services - Business										
122	Direction of Business Support Services	2510	24,477	2,500							28,977
123	Facilities Acquisition & Construction Services	2530					50,000				50,000
124	Operation & Maintenance of Plant Services	2540	1,355,014	273,424	614,200	837,000	74,000		60,000		3,213,638
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	1,379,491	275,924	614,200	837,000	124,000	0	60,000	0	3,290,615
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	1,379,491	275,924	614,200	837,000	124,000	0	60,000	0	3,290,615
130	COMMUNITY SERVICES (O&M)	3000									0
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
134	Payments for CTE Program	4140									0
135	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
136	Total Payments to Other Govt Units (In-State)	4100			0			0			0
137	Payments to Other Govt Units (Out of State) ¹⁴	4400									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
142	Tax Anticipation Notes	5120									0
143	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
144	State Aid Anticipation Certificates	5140									0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
146	Total Debt Service - Interest on Short-Term Debt	5100						0			0
147	Debt Service - Interest on Long-Term Debt	5200									0
148	Total Debt Service	5000									0
149	PROVISION FOR CONTINGENCIES (O&M)	6000									0
150	Total Direct Disbursements/Expenditures		1,379,491	275,924	614,200	837,000	124,000	0	60,000	0	3,290,615
151	Excess (Deficiency) of Receipts/Revenues Over										
152	Disbursements/Expenditures										(43,441)
153	30 - DEBT SERVICE FUND (DS)										
154	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
155	DEBT SERVICE (DS)										
156	Debt Service - Interest on Short-Term Debt										0
157	Tax Anticipation Warrants	5110									0
158	Tax Anticipation Notes	5120									0
159	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
160	State Aid Anticipation Certificates	5140									0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
162	Total Debt Service - Interest On Short-Term Debt	5100						0			0

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
163	Debt Service - Interest on Long-Term Debt	5200						1,158,120			1,158,120
164	Debt Service - Payments of Principal on Long-Term Debt ¹⁵	5300						1,655,000			1,655,000
165	(Lease/Purchase Principal Retired)	5400									0
166	Debt Service Other (Describe & Itemize)	5000			0			2,813,120			2,813,120
167	Total Debt Service	8000			0			2,813,120			0
168	PROVISION FOR CONTINGENCIES (DS)				0			2,813,120			2,813,120
169	Total Direct Disbursements/Expenditures										(48,040)
170	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
171	40 - TRANSPORTATION FUND (TR)										
172	SUPPORT SERVICES (TR)										
173	Support Services - Pupils										0
174	Other Support Services - Pupils (Describe & Itemize)	2190									0
175	Support Services - Business										
176	Pupil Transportation Services	2550			1,361,500	9,000					1,376,800
177	Other Support Services (Describe & Itemize)	2900	6,300								0
178	Total Support Services	2000	6,300	0	1,361,500	9,000	0	0	0	0	1,376,800
179	COMMUNITY SERVICES (TR)	3000									0
180	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
181	Payments to Other Govt Units (In-State)										
182	Payments for Regular Program	4110									0
183	Payments for Special Education Programs	4120									0
184	Payments for Adult/Continuing Education Programs	4130									0
185	Payments for CTE Programs	4140									0
186	Payments for Community College Programs	4170									0
187	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
188	Total Payments to Other Govt Units (In-State)	4100			0			0			0
189	Payments to Other Govt Units (Out-of-State)	4400									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
194	Tax Anticipation Notes	5120									0
195	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
196	State Aid Anticipation Certificates	5140									0
197	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
198	Total Debt Service - Interest on Short-Term Debt	5100						0			0
199	Debt Service - Interest on Long-Term Debt	5200									0
200	Debt Service - Payments of Principal on Long-Term Debt ¹⁵	5300									0
201	(Lease/Purchase Principal Retired)										0
202	Debt Service - Other (Describe and Itemize)	5400									0
203	Total Debt Service	5000						0			0
204	PROVISION FOR CONTINGENCIES (TR)	8000									0
205	Total Direct Disbursements/Expenditures		6,300	0	1,361,500	9,000	0	0	0	0	1,376,800
206	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										613,868
207	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
208	INSTRUCTION (MR/SS)										
209	Regular Program	1100		172,700							172,700
210	Pre-K Programs	1125		53,800							53,800
211	Special Education Programs (Functions 1200-1220)	1200		109,300							109,300
212	Special Education Programs Pre-K	1225		133,100							133,100
213	Remedial and Supplemental Programs K-12	1250		5,500							5,500
214	Remedial and Supplemental Programs Pre-K	1275		200							200
215	Adult/Continuing Education Programs	1300									0

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
216	CTE Programs	1400									0
217	Interscholastic Programs	1500		4,000							4,000
218	Summer School Programs	1600		6,600							6,600
219	Gifted Programs	1650		3,500							3,500
220	Driver's Education Programs	1700									0
221	Bilingual Programs	1800		34,500							34,500
222	Truant Alternative & Optional Programs	1900		50							50
223	Total Instruction	1000		523,250							523,250
224	SUPPORT SERVICES (MR/SS)										
225	Support Services - Pupil										
226	Attendance & Social Work Services	2110		7,300							7,300
227	Guidance Services	2120									0
228	Health Services	2130		69,800							69,800
229	Psychological Services	2140		3,000							3,000
230	Speech Pathology & Audiology Services	2150		11,500							11,500
231	Other Support Services - Pupils (Describe & Itemize)	2190									0
232	Total Support Services - Pupil	2100		91,600							91,600
233	Support Services - Instructional Staff										
234	Improvement of Instruction Services	2210		15,850							15,850
235	Educational Media Services	2220		23,450							23,450
236	Assessment & Testing	2230		11,700							11,700
237	Total Support Services - Instructional Staff	2200		51,000							51,000
238	Support Services - General Administration										
239	Board of Education Services	2310									0
240	Executive Administration Services	2320		23,300							23,300
241	Special Area Administrative Services	2330		13,400							13,400
242	Claims Paid from Self Insurance Fund	2361									0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
244	Unemployment Insurance Payments	2363									0
245	Insurance Payments (regular or self-insurance)	2364									0
246	Risk Management and Claims Services Payments	2365									0
247	Judgment and Settlements	2366									0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
249	Reciprocal Insurance Payments	2368									0
250	Legal Service	2369		36,700							36,700
251	Total Support Services - General Administration	2300									
252	Support Services - School Administration										
253	Office of the Principal Services	2410									0
254	Other Support Services - School Administration (Describe & Itemize)	2490		70,900							70,900
255	Total Support Services - School Administration	2400		70,900							70,900
256	Support Services - Business										
257	Direction of Business Support Services	2510		2,000							2,000
258	Fiscal Services	2520		33,200							33,200
259	Facilities Acquisition & Construction Services	2530									0
260	Operation & Maintenance of Plant Service	2540		261,300							261,300
261	Pupil Transportation Services	2550									0
262	Food Services	2560		25,000							25,000
263	Internal Services	2570									0
264	Total Support Services - Business	2500		321,500							321,500

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
265	Support Services - Central										0
266	Direction of Central Support Services	2610									0
267	Planning, Research, Development & Evaluation Services	2620									50
268	Information Services	2630		50							12,750
269	Staff Services	2640		12,750							0
270	Data Processing Services	2660		12,800							12,800
271	Total Support Services - Central	2600									0
272	Other Support Services (Describe & Itemize)	2900									584,500
273	Total Support Services	2000		584,500							2,250
274	COMMUNITY SERVICES (MR/SS)	3000		2,250							0
275	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										0
276	Payments for Special Education Programs	4120									0
277	Payments for CTE Programs	4140									0
278	Total Payments to Other Districts & Govt Units	4000		0							0
279	DEBT SERVICE (MR/SS)										0
280	Debt Service - Interest on Short-Term Debt										0
281	Tax Anticipation Warrants	5110									0
282	Tax Anticipation Notes	5120									0
283	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
284	State Aid Anticipation Certificates	5140									0
285	Other (Describe & Itemize)	5150									0
286	Total Debt Service	5000									0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
288	Total Direct Disbursements/Expenditures			1,110,000							1,110,000
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,254
290											
291	60 - CAPITAL PROJECTS (CP)										
292	SUPPORT SERVICES (GP)										
293	Support Services - Business										
294	Facilities Acquisition & Construction Services	2530					2,870,000				2,870,000
295	Other Support Services (Describe & Itemize)	2900									0
296	Total Support Services	2000	0	0	0	0	2,870,000	0	0		2,870,000
297	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (GP)										
298	Payments to Other Govt Units (In-State)										
299	Payments to Other Govt Units (In-State)	4100									0
300	Payment for Special Education Programs	4120									0
301	Payment for CTE Programs	4140									0
302	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
303	Total Payments to Other Districts & Govt Units	4000									0
304	PROVISION FOR CONTINGENCIES (GP)	6000									0
305	Total Direct Disbursements/Expenditures		0	0	0	0	2,870,000	0	0		2,870,000
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,870,000)
307											
308	70 WORKING CASH FUND (WC)										
309											
310	80 - TORT FUND (TF)										
311	SUPPORT SERVICES - GENERAL ADMINISTRATION										0
312	Claims Paid from Self Insurance Fund	2361									
313	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			130,000						130,000
314	Unemployment Insurance Payments	2363			50,000						50,000
315	Insurance Payments (regular or self-insurance)	2364			125,000						125,000
316	Risk Management and Claims Services Payments	2365			1,000						1,000
317	Judgment and Settlements	2366			1,000						1,000

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367			11,000						11,000
319	Reciprocal Insurance Payments	2368									0
320	Legal Service	2369									0
321	Property Insurance (Building & Grounds)	2371									0
322	Vehicle Insurance (Transportation)	2372									0
323	Total Support Services - General Administration	2000	0	0	318,000	0	0	0	0		318,000
324	DEBT SERVICE (TF)										
325	Debt Service - Interest on Short-Term Debt										
326	Tax Anticipation Warrants	5110									0
327	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
328	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
329	Total Debt Service	5000									0
330	PROVISION FOR CONTINGENCIES (TF)	6000									0
331	Total Direct Disbursements/Expenditures		0	0	318,000	0	0	0	0		318,000
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										51,718
333											
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
335	SUPPORT SERVICES (FP&S)										
336	Support Services - Business				25,000						25,000
337	Facilities Acquisition & Construction Services	2530									0
338	Operation & Maintenance of Plant Service	2540									0
339	Total Support Services - Business	2500	0	0	25,000	0	0	0	0		25,000
340	Other Support Services (Describe & Itemize)	2900									0
341	Total Support Services	2000	0	0	25,000	0	0	0	0		25,000
342	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
343	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
344	Total Payments to Other Districts & Govt Units (FPS)	4000									0
345	DEBT SERVICE (FP&S)										
346	Debt Service - Interest on Short-Term Debt										
347	Tax Anticipation Warrants	5110									0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
349	Total Debt Service - Interest on Short-Term Debt	5100									0
350	Debt Service - Interest on Long-Term Debt	5200									0
	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	5300									0
351											0
352	Total Debt Service	5000									0
353	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
354	Total Direct Disbursements/Expenditures		0	0	25,000	0	0	0	0		25,000
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(19,183)

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only

	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
Direct Revenues	27,672,154	3,247,174	1,990,668	295,056	33,205,052
Direct Expenditures	28,642,157	3,290,615	1,376,800		33,309,572
Difference	(970,003)	(43,441)	613,868	295,056	(104,520)
Estimated Fund Balance - June 30, 2015	12,067,165	2,838,489	1,958,111	11,063,672	27,927,437

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

A deficit reduction plan is required if the local board of education adopts (or amends) the 2014-15 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).

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.

The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2013-2014 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.

The deficit reduction plan, if required, is developed using ISBE guidelines and format.

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only

	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
Direct Revenues	27,672,154	3,247,174	1,990,668	295,056	33,205,052
Direct Expenditures	28,642,157	3,290,615	1,376,800		33,309,572
Difference	(970,003)	(43,441)	613,868	295,056	(104,520)
Estimated Fund Balance - June 30, 2015	12,067,165	2,838,489	1,958,111	11,063,672	27,927,437

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

A deficit reduction plan is required if the local board of education adopts (or amends) the 2014-15 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).

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.

The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2013-2014 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.

The deficit reduction plan, if required, is developed using ISBE guidelines and format.

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

Community Consolidated School District 146 07-076-1460-04

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

www.dhsd.net/dhsd/Budget2014/Budget.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

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.
(For Local Use Only)

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2015 budgeted expenditures over FY2014 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at:
[Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET		School District Name: _____		Community Consolidated School District 146	
(Section 17-1.5 of the School Code)		RCDT Number: _____		07-016-1460-04	

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2014			Budgeted Expenditures, Fiscal Year 2015		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	366,180		366,180	383,249		383,249
2. Special Area Administration Services	2330	318,110		318,110	323,570		323,570
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510	137,401	25,524	162,925	149,215	26,977	176,192
5. Internal Services	2570	1,696		1,696	2,000		2,000
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		823,387	25,524	848,911	858,034	26,977	885,011
9. Estimated Percent Increase (Decrease) for FY2015 (Budgeted) over FY2014 (Actual)							4%

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

Community Consolidated School District 146 **07-016-1460-04**

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)

[illegible]

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

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.

Budget Item References	Message
Is Deficit Reduction Plan Required?	
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	Deficit reduction plan is not required.
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 2014 for all Funds (Cells C3 - K3)(Line must have a number or zero)	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, 2014, (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, 2015, (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, CashSum 4).	(Page
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