

# **Putnam County CUSD 535**

## **BUDGET HEARING**

Monday, September 17, 2012

6:00 PM

PUTNAM COUNTY PRIMARY SCHOOL - MEDIA CENTER

### **AGENDA**

- I. CALL TO ORDER
- II. ROLL CALL
- III. AUDIENCE COMMENTS/QUESTIONS
- IV. FY12/13 BUDGET
- V. ADJOURN

2

**ILLINOIS STATE BOARD OF EDUCATION**  
School Business Services Division

**Accounting Basis:**

Cash  
 Accrual

**SCHOOL DISTRICT BUDGET FORM \***  
**July 1, 2012 - June 30, 2013**

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

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

**District Name:** \_\_\_\_\_ Putnam County CUSD 535  
**District RCDT No:** \_\_\_\_\_ 43-078-5350-26

Budget of \_\_\_\_\_ Putnam County CUSD 535 \_\_\_\_\_, County of \_\_\_\_\_ PUTNAM \_\_\_\_\_,  
State of Illinois, for the Fiscal Year beginning \_\_\_\_\_ July 1, 2012 \_\_\_\_\_ and ending \_\_\_\_\_ June 30, 2013 \_\_\_\_\_.

WHEREAS the Board of Education of \_\_\_\_\_ Putnam County CUSD 535 \_\_\_\_\_,  
County of \_\_\_\_\_ PUTNAM \_\_\_\_\_, 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 \_\_\_\_\_ 17th \_\_\_\_\_ day of \_\_\_\_\_ September \_\_\_\_\_, 20 \_\_\_\_\_ 12 \_\_\_\_\_,  
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, 2012 \_\_\_\_\_ and ending \_\_\_\_\_ June 30, 2013 \_\_\_\_\_.

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 \_\_\_\_\_ 17th \_\_\_\_\_  
day of \_\_\_\_\_ September \_\_\_\_\_, 20 \_\_\_\_\_ 12 \_\_\_\_\_ 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/2013/budget.htm](http://www.isbe.net/sfms/budget/2013/budget.htm). The electronic version does  
not require member signatures.

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2012 1		3,152,589	2,392,460	0	272,744	211,453	21,655	1,938,678	241,362	264,926	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	5,701,206	595,796	0	239,098	335,764	50	66,500	1,500	59,775	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000										
7	STATE SOURCES	3000	1,049,029	50,000	0	490,535	0	0	0	0	0	
8	FEDERAL SOURCES	4000	422,820	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues 8		7,173,055	645,796	0	729,633	335,764	50	66,500	1,500	59,775	
10	Receipts/Revenues for "On Behalf" Payments 2	3998										
11	Total Receipts/Revenues		7,173,055	645,796	0	729,633	335,764	50	66,500	1,500	59,775	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	5,338,594				141,875					
14	SUPPORT SERVICES	2000	2,015,819	1,151,300		695,175	162,210	0		132,500	0	
15	COMMUNITY SERVICES	3000	0	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	243,000	0	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	0	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	10,000	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures 9		7,607,413	1,151,300	0	695,175	304,085	0		132,500	0	
20	Disbursements/Expenditures for "On Behalf" Payments 2	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		7,607,413	1,151,300	0	695,175	304,085	0		132,500	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(434,358)	(505,504)	0	34,458	31,679	50	66,500	(131,000)	59,775	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund 16	7110										
27	Abatement of the Working Cash Fund 16	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		21,705								
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			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds 8		0	21,705	0	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	<b>OTHER USES OF FUNDS (8000)</b>											
49	<b>TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>											
50	Abolishment or Abatement of the Working Cash Fund 16	8110							0			
51	Transfer of Working Cash Fund Interest	8120										
52	Transfer Among Funds	8130										
53	Transfer of Interest 6	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150						21,705				
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										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	<b>Total Other Uses of Funds 9</b>		0	0	0	0	0	21,705	0	0	0	
80	<b>Total Other Sources/Uses of Fund</b>		0	21,705	0	0	0	(21,705)	0	0	0	
81	<b>ESTIMATED ENDING FUND BALANCE June 30, 2013</b>		2,718,231	1,908,661	0	307,202	243,132	0	2,005,178	110,362	324,701	

82	<b>SUMMARY OF EXPENDITURES (by Major Object)</b>											
83			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
84	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
85	<b>Object Name</b>											
87	Salaries	100	4,972,823	346,300		28,900		0		0	0	5,348,023
88	Employee Benefits	200	1,159,680	28,450		2,175	304,085	0		60,000	0	1,554,390
89	Purchased Services	300	374,651	184,400	0	657,600		0		72,500	0	1,289,151
90	Supplies & Materials	400	642,089	339,600		6,500		0		0	0	988,189
91	Capital Outlay	500	95,670	252,500		0		0		0	0	348,170
92	Other Objects	600	362,500	50	0	0	0	0		0	0	362,550
93	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
94	Termination Benefits	800	0	0		0						0
95	<b>Total Expenditures</b>		7,607,413	1,151,300	0	695,175	304,085	0		132,500	0	9,890,473

## SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2012 7		3,152,589	2,392,460	0	272,744	211,453	21,655	1,938,678	241,362	264,926
4	Total Direct Receipts & Other Sources 8		7,173,055	667,501	0	729,633	335,764	50	66,500	1,500	59,775
5	<b>OTHER RECEIPTS</b>										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		7,173,055	667,501	0	729,633	335,764	50	66,500	1,500	59,775
12	Total Amount Available		10,325,644	3,059,961	0	1,002,377	547,217	21,705	2,005,178	242,862	324,701
13	Total Direct Disbursements & Other Uses 9		7,607,413	1,151,300	0	695,175	304,085	21,705	0	132,500	0
14	<b>OTHER DISBURSEMENTS</b>										
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		7,607,413	1,151,300	0	695,175	304,085	21,705	0	132,500	0
21	ENDING CASH BALANCE ON HAND June 30, 2013 7		2,718,231	1,908,661	0	307,202	243,132	0	2,005,178	110,362	324,701

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ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Purposes Levies 11	-	3,142,936	577,746	0	231,098	140,011	0	51,500	0	57,775
6	Leasing Purposes Levy 12	1130	57,775	0							
7	Special Education Purposes Levy	1140	46,220	0		0	0	0			
8	FICA and Medicare Only Levies	1150					20,002				
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	<b>Total Ad Valorem Taxes Levied by District</b>		<b>3,246,930</b>	<b>577,746</b>	<b>0</b>	<b>231,098</b>	<b>160,012</b>	<b>0</b>	<b>51,500</b>	<b>0</b>	<b>57,775</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authority	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes 13	1230	1,919,883	0	0	0	174,252	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>1,919,883</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>174,252</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>										
20	Regular Tuition from Pupils or Parents (In State)	1311	0								
21	Regular Tuition from Other Districts (In State)	1312	217,500								
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	16,993								
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	<b>Total Tuition</b>		<b>234,493</b>								
41	<b>TRANSPORTATION FEES</b>										
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					

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
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	<b>Total Transportation Fees</b>					0					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	24,300	15,050	0	2,000	1,500	50	15,000	1,500	2,000
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		24,300	15,050	0	2,000	1,500	50	15,000	1,500	2,000
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	120,000								
70	Sales to Pupils - Breakfast	1612	21,000								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	11,000								
73	Sales to Adults	1620	4,000								
74	Other Food Service (Describe & Itemize)	1690	0								
75	<b>Total Food Service</b>		156,000								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	21,500	0							
78	Admissions - Other	1719	5,000	0							
79	Fees	1720	18,100	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	9,300	0							
82	<b>Total District/School Activity Income</b>		53,900	0							
83	<b>TEXTBOOK Income</b>										
84	Rentals - Regular Textbooks	1811	35,500								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe)	1819	200								
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	<b>Total Textbooks</b>		35,700								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910	0	500							
96	Contributions and Donations from Private Sources	1920	8,000	500	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	2,000	1,000	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	0								
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	1993	0	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	20,000	1,000	0	6,000	0	0	0	0	0
108	<b>Total Other Revenue from Local Sources</b>		30,000	3,000	0	6,000	0	0	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	<b>5,701,206</b>	<b>595,796</b>	<b>0</b>	<b>239,098</b>	<b>335,764</b>	<b>50</b>	<b>66,500</b>	<b>1,500</b>	<b>59,775</b>

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>										
111	Flow-Through Revenue from State Sources	2100	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	<b>Total Flow-Through Receipts/Revenues From One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID</b>										
117	General State Aid (Section 18-8.05)	3001	494,757	0	0	0	0	0		0	0
118	General State Aid Hold Harmless/Supplemental	3002	0	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	<b>Total Unrestricted Grants-In-Aid</b>		<b>494,757</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
122	<b>RESTRICTED GRANTS-IN-AID</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	65,000			0					
125	Special Education - Extraordinary	3105	120,000			0					
126	Special Education - Personnel	3110	200,000	0		0					
127	Special Education - Orphanage - Individual	3120	0			0					
128	Special Education - Orphanage - Summer	3130	0			0					
129	Special Education - Summer School	3145	500			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	<b>Total Special Education</b>		<b>385,500</b>	<b>0</b>		<b>0</b>					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200	14,625	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	2,461	0			0				
137	CTE - Instructor Practicum	3240	0	0			0				
138	CTE - Student Organizations	3270	0	0			0				
139	CTE - Other (Describe & Itemize)	3299	0	0			0				
140	<b>Total Career and Technical Education</b>		<b>17,086</b>	<b>0</b>			<b>0</b>				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Education - Downstate - TPI and TBE	3305	4,557				0				
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310	0				0				
144	<b>Total Bilingual Education</b>		<b>4,557</b>				<b>0</b>				
145	State Free Lunch & Breakfast	3360	4,500								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	7,000	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	<b>TRANSPORTATION</b>										
151	Transportation - Regular/Vocational	3500	0	0		265,786	0				
152	Transportation - Special Education	3510	0	0		136,249	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>402,035</b>	<b>0</b>				
155	Learning Improvement - Change Grants	3610	750								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				
158	Early Childhood - Block Grant	3705	132,204	0		88,500	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				

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	1,000	0	0	0	0	0			0
166	Technology - Learning Technology Centers	3780	675	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		50,000							0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,000	0	0	0	0	0	0	0	0
172	<b>Total Restricted Grants-In-Aid</b>		<b>554,272</b>	<b>50,000</b>	<b>0</b>	<b>490,535</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
173	<b>Total Receipts/Revenues from State Sources</b>	<b>3000</b>	<b>1,049,029</b>	<b>50,000</b>	<b>0</b>	<b>490,535</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>										
176	Federal Impact Aid	4001	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	<b>Total Unrestricted Grants-In-Aid Received Directly from Fed Govt</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
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
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		<b>0</b>	<b>0</b>				<b>0</b>			<b>0</b>
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE</b>										
186	<b>TITLE V</b>										
187	Title V - Innovation and Flexibility Formula	4100	0	0							
188	Title V - SEA Projects	4105	0	0							
189	Title V - Rural and Low Income Schools (REI)	4107	0	0							
190	Title V - Other (Describe & Itemize)	4199	0	0							
191	<b>Total Title V</b>		<b>0</b>	<b>0</b>				<b>0</b>			
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up	4200	0					0			
194	National School Lunch Program	4210	120,000					0			
195	Special Milk Program	4215	0					0			
196	School Breakfast Program	4220	37,000					0			
197	Summer Food Service Admin/Program	4225	0					0			
198	Child Care Commodity/SFS 13-Adult Day Care	4226	0					0			
199	Fresh Fruit and Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	0					0			
201	<b>Total Food Service</b>		<b>157,000</b>					<b>0</b>			
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	105,375	0				0			
204	Title I - Low Income - Neglected, Private	4305	0	0				0			
205	Title I - Comprehensive School Reform	4332	0	0				0			
206	Title I - Reading First	4334	0	0				0			
207	Title I - Even Start	4335	0	0				0			
208	Title I - Reading First SEA Funds	4337	0	0				0			
209	Title I - Migrant Education	4340	0	0				0			
210	Title I - Other (Describe & Itemize)	4399	0	0				0			
211	<b>Total Title I</b>		<b>105,375</b>	<b>0</b>				<b>0</b>			

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0				
214	Title IV - 21st Century	4421	0	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	<b>Total Title IV</b>		0	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
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/Low Incidence	4620	32,258	0		0	0				
221	Federal Special Education - IDEA Room & Board	4625	0	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	<b>Total Federal Special Education</b>		32,258	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins-Title III Tech Prep	4770	7,999	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	<b>Total CTE - Perkins</b>		7,999	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 - XI	4880	0	0	0	0	0	0		0	0
259	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901	0	0							
261	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
262	Emergency Immigrant Assistance	4905	0	0		0	0				
263	Title III - English Language Acquisition	4909	0	0		0	0				
264	Learn & Serve America	4910	0	0		0	0				
265	McKinney Education for Homeless Children	4920	0	0		0	0				
266	Title II - Eisenhower - Professional Development Formula	4930	31,008	0		0	0				
267	Title II - Teacher Quality	4932	0	0		0	0				

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
268	Federal Charter Schools	4960	0	0		0	0				
269	Medicaid Matching Funds - Administrative Outreach	4991	10,000	0		0	0				
270	Medicaid Matching Funds - Fee-For-Service Program	4992	67,000	0		0	0				
271	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998	12,180	0		0	0	0			0
272	<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		422,820	0	0	0	0	0		0	0
273	<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	422,820	0	0	0	0	0	0	0	0
274	<b>TOTAL DIRECT RECEIPTS/REVENUES</b>		7,173,055	645,796	0	729,633	335,764	50	66,500	1,500	59,775

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	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>										
5	Regular Programs	1100	2,292,779	604,000	48,650	192,470	82,500	4,000	0	0	3,224,399
6	Pre-K Programs	1125	124,300	19,600	1,700	11,300	670	0	0	0	157,570
7	Special Education Programs (Functions 1200 - 1220)	1200	798,500	139,555	129,600	53,450	0	0	0	0	1,121,105
8	Special Education Programs Pre-K	1225	54,200	13,800	0	1,220	0	0	0	0	69,220
9	Remedial and Supplemental Programs K-12	1250	103,980	54,000	9,921	500	0	0	0	0	168,401
10	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
11	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
12	CTE Programs	1400	160,300	52,650	6,000	13,362	0	500	0	0	232,812
13	Interscholastic Programs	1500	144,200	8,200	36,900	22,800	6,000	9,250	0	0	227,350
14	Summer School Programs	1600	16,000	3,200	0	250	0	0	0	0	19,450
15	Gifted Programs	1650	0	0	0	0	0	0	0	0	0
16	Driver's Education Programs	1700	28,280	10,550	7,800	100	0	0	0	0	46,730
17	Bilingual Programs	1800	520	0	580	3,457	0	0	0	0	4,557
18	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
19	Pre-K Programs - Private Tuition	1910						0			0
20	Regular K-12 Programs Private Tuition	1911						0			0
21	Special Education Programs K-12 Private Tuition	1912						67,000			67,000
22	Special Education Programs Pre-K Tuition	1913						0			0
23	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0
25	Adult/Continuing Education Programs Private Tuition	1916						0			0
26	CTE Programs Private Tuition	1917						0			0
27	Interscholastic Programs Private Tuition	1918						0			0
28	Summer School Programs Private Tuition	1919						0			0
29	Gifted Programs Private Tuition	1920						0			0
30	Bilingual Programs Private Tuition	1921						0			0
31	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0
32	<b>Total Instruction14</b>	<b>1000</b>	<b>3,723,059</b>	<b>905,555</b>	<b>241,151</b>	<b>298,909</b>	<b>89,170</b>	<b>80,750</b>	<b>0</b>	<b>0</b>	<b>5,338,594</b>
33	<b>SUPPORT SERVICES (ED)</b>										
34	<b>Support Services - Pupil</b>										
35	Attendance & Social Work Services	2110	120,400	26,500	1,500	1,170	0	200	0	0	149,770
36	Guidance Services	2120	60,500	14,300	1,350	450	0	100	0	0	76,700
37	Health Services	2130	36,000	8,900	1,600	1,350	0	0	0	0	47,850
38	Psychological Services	2140	66,300	3,300	2,650	1,800	0	0	0	0	74,050
39	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0
40	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	8,000	1,000	0	0	0	0	9,000
41	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>283,200</b>	<b>53,000</b>	<b>15,100</b>	<b>5,770</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>357,370</b>
42	<b>Support Services - Instructional Staff</b>										
43	Improvement of Instruction Services	2210	30,900	5,000	27,600	4,500	0	0	0	0	68,000
44	Educational Media Services	2220	186,500	27,000	9,900	17,390	0	0	0	0	240,790
45	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>217,400</b>	<b>32,000</b>	<b>37,500</b>	<b>21,890</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>308,790</b>
47	<b>Support Services - General Administration</b>										
48	Board of Education Services	2310	5,550	100	43,200	37,300	0	25,000	0	0	111,150
49	Executive Administration Services	2320	98,314	26,800	11,600	7,200	1,500	1,000	0	0	146,414
50	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0
51	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0
52	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>103,864</b>	<b>26,900</b>	<b>54,800</b>	<b>44,500</b>	<b>1,500</b>	<b>26,000</b>	<b>0</b>	<b>0</b>	<b>257,564</b>
53	<b>Support Services - School Administration</b>										
54	Office of the Principal Services	2410	410,500	132,500	10,500	12,420	1,000	1,600	0	0	568,520
55	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0
56	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>410,500</b>	<b>132,500</b>	<b>10,500</b>	<b>12,420</b>	<b>1,000</b>	<b>1,600</b>	<b>0</b>	<b>0</b>	<b>568,520</b>

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
57	<b>Support Services - Business</b>										
58	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
59	Fiscal Services	2520	89,800	9,700	2,700	0	0	450	0	0	102,650
60	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
61	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
62	Food Services	2560	145,000	25	2,400	240,000	4,000	400	0	0	391,825
63	Internal Services	2570	0	0	0	0	0	0	0	0	0
64	<b>Total Support Services - Business</b>	<b>2500</b>	<b>234,800</b>	<b>9,725</b>	<b>5,100</b>	<b>240,000</b>	<b>4,000</b>	<b>850</b>	<b>0</b>	<b>0</b>	<b>494,475</b>
65	<b>Support Services - Central</b>										
66	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
67	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
68	Information Services	2630	0	0	5,500	0	0	0	0	0	5,500
69	Staff Services	2640	0	0	0	0	0	0	0	0	0
70	Data Processing Services	2660	0	0	5,000	18,600	0	0	0	0	23,600
71	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>10,500</b>	<b>18,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,100</b>
72	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
73	<b>Total Support Services</b>	<b>2000</b>	<b>1,249,764</b>	<b>254,125</b>	<b>133,500</b>	<b>343,180</b>	<b>6,500</b>	<b>28,750</b>	<b>0</b>	<b>0</b>	<b>2,015,819</b>
74	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
75	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>										
76	<b>Payments to Other Govt Units (In-State)</b>										
77	Payments for Regular Programs	4110			0			0			0
78	Payments for Special Education Programs	4120			0			12,000			12,000
79	Payments for Adult/Continuing Education Programs	4130			0			0			0
80	Payments for CTE Programs	4140			0			47,000			47,000
81	Payments for Community College Programs	4170			0			0			0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			20,000			20,000
83	<b>Total Payments to Districts and Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>79,000</b>			<b>79,000</b>
84	Payments for Regular Programs - Tuition	4210						4,000			4,000
85	Payments for Special Education Programs - Tuition	4220						160,000			160,000
86	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
87	Payments for CTE Programs - Tuition	4240						0			0
88	Payments for Community College Programs - Tuition	4270						0			0
89	Payments for Other Programs - Tuition	4280						0			0
90	Other Payments to In-State Govt Units	4290						0			0
91	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>164,000</b>			<b>164,000</b>
92	Payments for Regular Programs - Transfers	4310						0			0
93	Payments for Special Education Programs - Transfers	4320						0			0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0
95	Payments for CTE Programs - Transfers	4340						0			0
96	Payments for Community College Program - Transfers	4370						0			0
97	Payments for Other Programs - Transfers	4380						0			0
98	Other Payments to In-State Govt Units - Transfers	4390			0			0			0
99	<b>Total Payments to Other District &amp; Govt Units - Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>
100	Payments to Other District & Govt Units (Out of State)	4400			0			0			0
101	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>243,000</b>			<b>243,000</b>
102	<b>DEBT SERVICE (ED)</b>										
103	<b>Debt Service - Interest on Short-Term Debt</b>										
104	Tax Anticipation Warrants	5110						0			0
105	Tax Anticipation Notes	5120						0			0
106	Corporate Personal Property Repl Tax Anticipated Notes	5130						0			0
107	State Aid Anticipation Certificates	5140						0			0
108	Other Interest on Short-Term Debt	5150						0			0
109	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
110	Debt Service - Interest on Long-Term Debt	5200						0			0
111	<b>Total Debt Service</b>	<b>5000</b>						0			0
112	<b>PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>						10,000			10,000
113	<b>Total Direct Disbursements/Expenditures</b>		4,972,823	1,159,680	374,651	642,089	95,670	362,500	0	0	7,607,413
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(434,358)
115											
116	<b>20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>										
117	<b>SUPPORT SERVICES (O&amp;M)</b>										
118	<b>Support Services - Pupil</b>										
119	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
120	<b>Support Services - Business</b>										
121	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
122	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
123	Operation & Maintenance of Plant Services	2540	346,300	28,450	184,400	339,600	252,500	50	0	0	1,151,300
124	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
125	Food Services	2560					0		0		0
126	<b>Total Support Services - Business</b>	<b>2500</b>	<b>346,300</b>	<b>28,450</b>	<b>184,400</b>	<b>339,600</b>	<b>252,500</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>1,151,300</b>
127	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
128	<b>Total Support Services</b>	<b>2000</b>	<b>346,300</b>	<b>28,450</b>	<b>184,400</b>	<b>339,600</b>	<b>252,500</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>1,151,300</b>
129	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0
130	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (O&amp;M)</b>										
131	<b>Payments to Other Govt Units (In-State)</b>										
132	Payments for Special Education Programs	4120			0			0			0
133	Payments for CTE Program	4140			0			0			0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0
135	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>
136	Payments to Other Govt Units (Out of State) 14	4400						0			0
137	<b>Total Payments to Other District and Govt Unit</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>
138	<b>DEBT SERVICE (O&amp;M)</b>										
139	<b>Debt Service - Interest on Short-Term Debt</b>										
140	Tax Anticipation Warrants	5110						0			0
141	Tax Anticipation Notes	5120						0			0
142	Corporate Personal Prop Repl Tax Anticipated Notes	5130						0			0
143	State Aid Anticipation Certificates	5140						0			0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
145	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
146	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>						0			0
147	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
148	<b>PROVISION FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>						0			0
149	<b>Total Direct Disbursements/Expenditures</b>		346,300	28,450	184,400	339,600	252,500	50	0	0	1,151,300
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(505,504)
151											
152	<b>30 - DEBT SERVICE FUND (DS)</b>										
153	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (DS)</b>	<b>4000</b>						0			0
154	<b>DEBT SERVICE (DS)</b>										
155	<b>Debt Service - Interest on Short-Term Debt</b>										
156	Tax Anticipation Warrants	5110						0			0
157	Tax Anticipation Notes	5120						0			0
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
159	State Aid Anticipation Certificates	5140						0			0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
161	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>

	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
162	Debt Service - Interest on Long-Term Debt	5200						0			0
163	Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300						0			0
164	Debt Service Other (Describe & Itemize)	5400			0			0			0
165	Total Debt Service	5000			0			0			0
166	PROVISION FOR CONTINGENCIES (DS)	6000						0			0
167	Total Direct Disbursements/Expenditures				0			0			0
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
170	<b>40 - TRANSPORTATION FUND (TR)</b>										
171	<b>SUPPORT SERVICES (TR)</b>										
172	<b>Support Services - Pupils</b>										
173	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
174	<b>Support Services - Business</b>										
175	Pupil Transportation Services	2550	28,900	2,175	657,600	6,500	0	0	0	0	695,175
176	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
177	Total Support Services	2000	28,900	2,175	657,600	6,500	0	0	0	0	695,175
178	<b>COMMUNITY SERVICES (TR)</b>										
179	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (TR)</b>										
180	<b>Payments to Other Govt Units (In-State)</b>										
181	Payments for Regular Program	4110			0			0			0
182	Payments for Special Education Programs	4120			0			0			0
183	Payments for Adult/Continuing Education Programs	4130			0			0			0
184	Payments for CTE Programs	4140			0			0			0
185	Payments for Community College Programs	4170			0			0			0
186	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0
187	Total Payments to Other Govt Units (In-State)	4100			0			0			0
188	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400			0			0			0
189	Total Payments to Other Districts & Govt Units	4000			0			0			0
190	<b>DEBT SERVICE (TR)</b>										
191	<b>Debt Service - Interest on Short-Term Debt</b>										
192	Tax Anticipation Warrants	5110						0			0
193	Tax Anticipation Notes	5120						0			0
194	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
195	State Aid Anticipation Certificates	5140						0			0
196	Other Interest on Short-Term Debt (Describe and Itemize)	5150						0			0
197	Total Debt Service - Interest On Short-Term Debt	5100						0			0
198	<b>Debt Service - Interest on Long-Term Debt</b>										
199	Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300						0			0
200	Debt Service - Other (Describe and Itemize)	5400						0			0
201	Total Debt Service	5000						0			0
202	<b>PROVISION FOR CONTINGENCIES (TR)</b>										
203	Total Direct Disbursements/Expenditures		28,900	2,175	657,600	6,500	0	0	0	0	695,175
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										34,458
205											
206	<b>50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)</b>										
207	<b>INSTRUCTION (MR/SS)</b>										
208	Regular Program	1100		48,100							48,100
209	Pre-K Programs	1125		11,550							11,550
210	Special Education Programs (Functions 1200-1220)	1200		67,750							67,750
211	Special Education Programs Pre-K	1225		4,100							4,100
212	Remedial and Supplemental Programs K-12	1250		1,500							1,500
213	Remedial and Supplemental Programs Pre-K	1275		0							0
214	Adult/Continuing Education Programs	1300		0							0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
215	CTE Programs	1400		2,325							2,325
216	Interscholastic Programs	1500		5,700							5,700
217	Summer School Programs	1600		350							350
218	Gifted Programs	1650		0							0
219	Driver's Education Programs	1700		500							500
220	Bilingual Programs	1800		0							0
221	Truant Alternative & Optional Programs	1900		0							0
	<b>Total Instruction</b>	<b>1000</b>		<b>141,875</b>							<b>141,875</b>
223	<b>SUPPORT SERVICES (MR/SS)</b>										
224	<b>Support Services - Pupil</b>										
225	Attendance & Social Work Services	2110		4,650							4,650
226	Guidance Services	2120		950							950
227	Health Services	2130		7,300							7,300
228	Psychological Services	2140		3,400							3,400
229	Speech Pathology & Audiology Services	2150		0							0
230	Other Support Services - Pupils (Describe & Itemize)	2190		0							0
	<b>Total Support Services - Pupil</b>	<b>2100</b>		<b>16,300</b>							<b>16,300</b>
232	<b>Support Services - Instructional Staff</b>										
233	Improvement of Instruction Services	2210		800							800
234	Educational Media Services	2220		15,400							15,400
235	Assessment & Testing	2230		0							0
	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>16,200</b>							<b>16,200</b>
237	<b>Support Services - General Administration</b>										
238	Board of Education Services	2310		800							800
239	Executive Administration Services	2320		1,500							1,500
240	Special Area Administrative Services	2330		0							0
241	Claims Paid from Self Insurance Fund	2361		0							0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0
243	Unemployment Insurance Payments	2363		0							0
244	Insurance Payments (regular or self-insurance)	2364		0							0
245	Risk Management and Claims Services Payments	2365		0							0
246	Judgment and Settlements	2366		0							0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0
248	Reciprocal Insurance Payments	2368		0							0
249	Legal Service	2369		0							0
	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>2,300</b>							<b>2,300</b>
251	<b>Support Services - School Administration</b>										
252	Office of the Principal Services	2410		22,900							22,900
253	Other Support Services - School Administration (Describe & Itemize)	2490		0							0
	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>22,900</b>							<b>22,900</b>
255	<b>Support Services - Business</b>										
256	Direction of Business Support Services	2510		0							0
257	Fiscal Services	2520		16,200							16,200
258	Facilities Acquisition & Construction Services	2530		0							0
259	Operation & Maintenance of Plant Service	2540		57,800							57,800
260	Pupil Transportation Services	2550		3,900							3,900
261	Food Services	2560		26,610							26,610
262	Internal Services	2570		0							0
	<b>Total Support Services - Business</b>	<b>2500</b>		<b>104,510</b>							<b>104,510</b>

	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
264	<b>Support Services - Central</b>										
265	Direction of Central Support Services	2610		0							0
266	Planning, Research, Development & Evaluation Services	2620		0							0
267	Information Services	2630		0							0
268	Staff Services	2640		0							0
269	Data Processing Services	2660		0							0
270	<b>Total Support Services - Central</b>	<b>2600</b>		<b>0</b>							<b>0</b>
271	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>		0							0
272	<b>Total Support Services</b>	<b>2000</b>		<b>162,210</b>							<b>162,210</b>
273	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		0							0
274	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (MR/SS)</b>										
275	Payments for Special Education Programs	4120		0							0
276	Payments for CTE Programs	4140		0							0
277	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>
278	<b>DEBT SERVICE (MR/SS)</b>										
279	<b>Debt Service - Interest on Short-Term Debt</b>										
280	Tax Anticipation Warrants	5110						0			0
281	Tax Anticipation Notes	5120						0			0
282	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
283	State Aid Anticipation Certificates	5140						0			0
284	Other (Describe & Itemize)	5150						0			0
285	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
286	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>						0			0
287	<b>Total Direct Disbursements/Expenditures</b>			<b>304,085</b>				<b>0</b>			<b>304,085</b>
288	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>31,679</b>
289											
290	<b>60 - CAPITAL PROJECTS (CP)</b>										
291	<b>SUPPORT SERVICES (CP)</b>										
292	<b>Support Services - Business</b>										
293	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0		0
294	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0		0
295	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
296	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (CP)</b>										
297	<b>Payments to Other Govt Units (In-State)</b>										
298	Payments to Other Govt Units (In-State)	4100						0			0
299	Payment for Special Education Programs	4120						0			0
300	Payment for CTE Programs	4140						0			0
301	Other Payments to In-State Governmental Units (Describe & Itemize)	4190						0			0
302	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>
303	<b>PROVISION FOR CONTINGENCIES (CP)</b>	<b>6000</b>						0			0
304	<b>Total Direct Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
305	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>50</b>
306											
307	<b>70 WORKING CASH FUND (WC)</b>										
308											
309	<b>80 - TORT FUND (TF)</b>										
310	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
311	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0		0
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362	0	40,000	0	0	0	0	0		40,000
313	Unemployment Insurance Payments	2363	0	20,000	0	0	0	0	0		20,000
314	Insurance Payments (regular or self-insurance)	2364	0	0	50,000	0	0	0	0		50,000
315	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0		0
316	Judgment and Settlements	2366	0	0	0	0	0	0	0		0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0		0
318	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0		0
319	Legal Service	2369	0	0	20,000	0	0	0	0		20,000
320	Property Insurance (Building & Grounds)	2371	0	0	0	0	0	0	0		0
321	Vehicle Insurance (Transportation)	2372	0	0	2,500	0	0	0	0		2,500
322	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>0</b>	<b>60,000</b>	<b>72,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>132,500</b>
323	<b>DEBT SERVICE (TF)</b>										
324	Debt Service - Interest on Short-Term Debt										
325	Tax Anticipation Warrants	5110						0			0
326	Corporate Personal Property Replacement Tax Anticipation Notes	5130						0			0
327	Other Interest or Short-Term Debt	5150						0			0
328	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
329	<b>PROVISION FOR CONTINGENCIES (TF)</b>	<b>6000</b>						0			0
330	<b>Total Direct Disbursements/Expenditures</b>		0	60,000	72,500	0	0	0	0		132,500
331	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(131,000)
332											
333	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
334	<b>SUPPORT SERVICES (FP&amp;S)</b>										
335	<b>Support Services - Business</b>										
336	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0		0
337	Operation & Maintenance of Plant Service	2540	0	0	0	0	0	0	0		0
338	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
339	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0		0
340	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
341	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (FP&amp;S)</b>										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
343	<b>Total Payments to Other Districts &amp; Govt Units (FPS)</b>	<b>4000</b>						<b>0</b>			<b>0</b>
344	<b>DEBT SERVICE (FP&amp;S)</b>										
345	Debt Service - Interest on Short-Term Debt										
346	Tax Anticipation Warrants	5110						0			0
347	Other Interest on Short-Term Debt	5150						0			0
348	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
349	Debt Service - Interest on Long-Term Debt	5200						0			0
350	Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300						0			0
351	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
352	<b>PROVISIONS FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>						0			0
353	<b>Total Direct Disbursements/Expenditures</b>		0	0	0	0	0	0	0		0
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										59,775

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

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

	A	B	C	D	E	F
1						
2	<b>Putnam County CUSD 535      43078535026</b>					
3	<b>DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only</b>					
4		<b>EDUCATIONAL</b>	<b>OPERATIONS &amp; MAINTENANCE</b>	<b>TRANSPORTATION</b>	<b>WORKING CASH</b>	<b>TOTAL</b>
5	<b>Direct Revenues</b>	7,173,055	645,796	729,633	66,500	<b>8,614,984</b>
6	<b>Direct Expenditures</b>	7,607,413	1,151,300	695,175		<b>9,453,888</b>
7	<b>Difference</b>	(434,358)	(505,504)	34,458	66,500	<b>(838,904)</b>
8	<b>Estimated Fund Balance - June 30, 2013</b>	2,718,231	1,908,661	307,202	2,005,178	<b>6,939,272</b>
9	<b>Unbalanced budget, however, a deficit reduction plan is not required at this time.</b>					
10						
11						
12	A deficit reduction plan is required if the local board of education adopts (or amends) the 2012-13 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).					
13	<b>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.</b>					
14	The School Code, Section 17-1 (105 ILCS 5/17-1) - If the Annual Financial Report (AFR) for the applicable (budget) fiscal year reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan to ISBE within 30 days after acceptance of the AFR.					
15	The deficit reduction plan, if required, is developed using ISBE guidelines and format.					

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ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	C	D	E	F	G
1			<b>DEFICIT REDUCTION PLAN</b>				
2			<b>ESTIMATED BUDGET</b>				
3	<b>Putnam County CUSD 535      43078535026</b>		<b>FY2012-13</b>				
4	<i>District Number</i>						
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		3,152,589	2,392,460	272,744	1,938,678	7,756,471
8	<b>RECEIPTS/REVENUES</b>		<b>Acct No.</b>				
9	<b>LOCAL SOURCES</b>		<b>1000</b>	5,701,206	595,796	239,098	66,500
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>		<b>2000</b>	0	0	0	0
11	<b>STATE SOURCES</b>		<b>3000</b>	1,049,029	50,000	490,535	0
12	<b>FEDERAL SOURCES</b>		<b>4000</b>	422,820	0	0	0
13	<b>Total Receipts/Revenues</b>			7,173,055	645,796	729,633	66,500
14	<b>DISBURSEMENTS/EXPENDITURES</b>		<b>Funct No.</b>				
15	<b>INSTRUCTION</b>		<b>1000</b>	5,338,594			5,338,594
16	<b>SUPPORT SERVICES</b>		<b>2000</b>	2,015,819	1,151,300	695,175	3,862,294
17	<b>COMMUNITY SERVICES</b>		<b>3000</b>	0	0	0	0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>		<b>4000</b>	243,000	0	0	243,000
19	<b>DEBT SERVICES</b>		<b>5000</b>	0	0	0	0
20	<b>PROVISION FOR CONTINGENCIES</b>		<b>6000</b>	10,000	0	0	10,000
21	<b>Total Disbursements/Expenditures</b>			7,607,413	1,151,300	695,175	9,453,888
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>			(434,358)	(505,504)	34,458	66,500
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>			0	21,705	0	0
25	<b>OTHER USES OF FUNDS (8000)</b>			0	0	0	0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>			0	21,705	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>			2,718,231	1,908,661	307,202	2,005,178

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ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1			<b>ESTIMATED BUDGET FY2013-14</b>				
2							
3	<b>Putnam County CUSD 535</b>	<b>43078535026</b>					
4	<i>District Number</i>						
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		2,718,231	1,908,661	307,202	2,005,178	6,939,272
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0
11	<b>STATE SOURCES</b>	<b>3000</b>					0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>					0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>					0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>					0
19	<b>DEBT SERVICES</b>	<b>5000</b>					0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		2,718,231	1,908,661	307,202	2,005,178	6,939,272

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ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1			<b>ESTIMATED BUDGET FY2014-15</b>				
2							
3	<b>Putnam County CUSD 535</b>	<b>43078535026</b>					
4	<i>District Number</i>						
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		2,718,231	1,908,661	307,202	2,005,178	6,939,272
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0
11	<b>STATE SOURCES</b>	<b>3000</b>					0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>					0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>					0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>					0
19	<b>DEBT SERVICES</b>	<b>5000</b>					0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		2,718,231	1,908,661	307,202	2,005,178	6,939,272

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ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1			<b>ESTIMATED BUDGET FY2015-16</b>				
2							
3	<b>Putnam County CUSD 535</b>	<b>43078535026</b>					
4	<i>District Number</i>						
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		2,718,231	1,908,661	307,202	2,005,178	6,939,272
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0
11	<b>STATE SOURCES</b>	<b>3000</b>					0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>					0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>					0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>					0
19	<b>DEBT SERVICES</b>	<b>5000</b>					0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		2,718,231	1,908,661	307,202	2,005,178	6,939,272

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ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1			<b>SUMMARY</b>			
2			<b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b>			
3	<b>Putnam County CUSD 535      43078535026</b>		<b>ESTIMATED BUDGET</b>			
4	<i>District Number</i>		<i>Date of Adoption:</i>			
5			<i>(Enter as MM/DD/YY)</i>			
6			FY2012-13	FY2013-14	FY2014-15	FY2015-16
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		7,756,471	6,939,272	6,939,272	6,939,272
8	<b>RECEIPTS/REVENUES</b>		<b>Acct No.</b>			
9	LOCAL SOURCES		1000	6,602,600	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0
11	STATE SOURCES		3000	1,589,564	0	0
12	FEDERAL SOURCES		4000	422,820	0	0
13	Total Receipts/Revenues			8,614,984	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>		<b>Funct No.</b>			
15	INSTRUCTION		1000	5,338,594	0	0
16	SUPPORT SERVICES		2000	3,862,294	0	0
17	COMMUNITY SERVICES		3000	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	243,000	0	0
19	DEBT SERVICES		5000	0	0	0
20	PROVISION FOR CONTINGENCIES		6000	10,000	0	0
21	Total Disbursements/Expenditures			9,453,888	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(838,904)	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>					
24	OTHER SOURCES OF FUNDS (7000)			21,705	0	0
25	OTHER USES OF FUNDS (8000)			0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS			21,705	0	0
27	ESTIMATED ENDING FUND BALANCE			6,939,272	6,939,272	6,939,272

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**Deficit Reduction Plan-Background/Assumptions**  
**Fiscal Year 2013 through Fiscal Year 2016**

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**Putnam County CUSD 535                      43078535026**

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

[www.isbe.net/sfms/budget/2013/budget.htm](http://www.isbe.net/sfms/budget/2013/budget.htm)

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**1. Background and Narrative of Budget Reductions:**

**2. Assumptions Used in the Deficit Reduction Plan:**

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

**- Short and Long Term Borrowing:**

**- Educational Impact:**

**- Other Assumptions:**

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

## ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

*(For Local Use Only)*

**This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.**

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2013 budgeted expenditures over FY2012 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

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

[Limitation of Administrative Costs](#)

**ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**  
(Section 17-1.5 of the School Code)

School District Name: Putnam County CUSD 535  
RCDT Number: 43-078-5350-26

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Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2012			Budgeted Expenditures, Fiscal Year 2013		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	138,800		138,800	146,414		146,414
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 Included Above				0			0
<b>8. Totals</b>		138,800	0	138,800	146,414	0	146,414
<b>9. Estimated Percent Increase (Decrease) for FY2013 (Budgeted) over FY2012 (Actual)</b>							5%



## Reference Description

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

<b>CHECK FOR ERRORS</b>	
<p><b>This worksheet checks various cells to assure that selected items are in balance.</b>  <b>Out-of-balance conditions are accompanied by an error message.</b>  <b>Errors must be corrected before the budget is finalized and submitted to ISBE.</b></p>	
Budget Item References	Message
<b>Is Deficit Reduction Plan Required?</b>	<b>Deficit reduction plan is not required.</b>
<b>If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?</b>	
<b>1. Cover Page - CASH or ACCRUAL</b>	
Check one type of Accounting Basis used on the Cover sheet.	<b>CASH</b>
<b>2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).</b>	
Estimated Beginning Fund Balance July, 1 2012 for all Funds (Cells C3 - K3)(Line must have a number or zero)	<b>OK</b>
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).	<b>OK</b>
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).	<b>OK</b>
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).	<b>OK</b>
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).	<b>OK</b>
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).	<b>OK</b>
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).	<b>OK</b>
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	<b>OK</b>
<b>3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2012, (CashSum 4, All Funds), cannot be negative.</b>	
Educational (Fund 10 - Cell C3)	<b>OK</b>
Operations & Maintenance (Fund 20 - Cell D3)	<b>OK</b>
Debt Service (Fund 30 - Cell E3)	<b>OK</b>
Transportation (Fund 40 - Cell F3)	<b>OK</b>
Municipal Retirement/Social Security (Fund 50 - Cell G3)	<b>OK</b>
Capital Projects (Fund 60 - Cell H3)	<b>OK</b>
Working Cash (Fund 70 - Cell I3)	<b>OK</b>
Tort (Fund 80 - Cell J3)	<b>OK</b>
Fire Prevention & Safety (Fund 90 - Cell K3)	<b>OK</b>
<b>4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2013, (Page CashSum 4 - All Funds), cannot be negative.</b>	
Educational (Fund 10 - Cell C21)	<b>OK</b>
Operations & Maintenance (Fund 20 - Cell D21)	<b>OK</b>
Debt Service (Fund 30 - Cell E21)	<b>OK</b>
Transportation (Fund 40 - F21)	<b>OK</b>
Municipal Retirement/Social Security (Fund 50 - Cell G21)	<b>OK</b>
Capital Projects (Fund 60 - H21)	<b>OK</b>
Working Cash (Fund 70 - Cell I21)	<b>OK</b>
Tort (Fund 80 - Cell J21)	<b>OK</b>
Fire Prevention & Safety (Fund 90 - Cell K21)	<b>OK</b>
<b>5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).</b>	
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).	<b>OK</b>
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).	<b>OK</b>

*End of Balancing*