

PUTNAM COUNTY CUSD #535
BOARD OF EDUCATION MEETING AGENDA
PUTNAM COUNTY PRIMARY SCHOOL - MEDIA CENTER
September 19, 2016
6:00 PM

“WHERE ALL STUDENTS WILL LEARN AND SUCCEED AND ALL MEANS **ALL**”

DISTRICT GOALS:

Demonstrate increased academic achievement for all students.

Improve communications among all stakeholders in the Putnam County School District and communities.

Maintain strong fiscal responsibility in the Putnam County School District.

- I. CALL TO ORDER
- II. ROLL CALL
- III. AUDIENCE COMMENTS/QUESTIONS
- IV. FY 16/17 BUDGET
- V. ADJOURN

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

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

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: 35-078-5350-26

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

Budget of Putnam County CUSD #535, County of Putnam, State of Illinois, for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017.

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 19th day of September, 2016, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

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

beginning July 1, 2016 and ending June 30, 2017.

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 19th day of September, 2016 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.
** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted to: <https://sec1.isbe.net/attachmgr/default.aspx> The electronic version does not require member signatures.

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2016 ¹		4,217,303	714,686	0	114,605	393,286	0	2,699,002	113,354	58,956	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	6,180,263	616,388	450,506	298,335	376,858	0	68,284	375,155	61,084	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	1,183,482	0	0	678,921	0	0	0	0	0	
8	FEDERAL SOURCES	4000	512,796	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		7,876,541	616,388	450,506	977,256	376,858	0	68,284	375,155	61,084	
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		7,876,541	616,388	450,506	977,256	376,858	0	68,284	375,155	61,084	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	6,381,283				168,040					
14	SUPPORT SERVICES	2000	2,371,905	1,494,350		974,989	221,375	0		302,177	63,385	
15	COMMUNITY SERVICES	3000	0	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	219,000	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	565,660	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	10,000	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		8,982,188	1,494,350	565,660	974,989	389,415	0		302,177	63,385	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		8,982,188	1,494,350	565,660	974,989	389,415	0		302,177	63,385	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(1,105,647)	(877,962)	(115,154)	2,267	(12,557)	0	68,284	72,978	(2,301)	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			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	0	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 (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
48	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2017		3,111,656	(163,276)	(115,154)	116,872	380,729	0	2,767,286	186,332	56,655	

SUMMARY OF EXPENDITURES (by Major Object)												
	A	B	C	D	E	F	G	H	I	J	K	L
84	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
85			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
86	Object Name											
87	Salaries	100	5,674,071	401,200		39,200		0		185,177	0	6,299,648
88	Employee Benefits	200	1,312,180	51,600		1,300	389,415	0		0	0	1,754,495
89	Purchased Services	300	438,210	353,400	0	927,989		0		117,000	0	1,836,599
90	Supplies & Materials	400	826,777	359,200		6,500		0		0	0	1,192,477
91	Capital Outlay	500	81,800	328,900		0		0		0	63,385	474,085
92	Other Objects	600	649,150	50	565,660	0	0	0		0	0	1,214,860
93	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
94	Termination Benefits	800	0	0		0						0
95	Total Expenditures		8,982,188	1,494,350	565,660	974,989	389,415	0		302,177	63,385	12,772,164

SUMMARY OF CASH TRANSACTIONS

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2016 ⁷		4,217,303	714,686	0	114,605	393,286	0	2,699,002	113,354	58,956
4	Total Direct Receipts & Other Sources ⁸		7,876,541	616,388	450,506	977,256	376,858	0	68,284	375,155	61,084
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		7,876,541	616,388	450,506	977,256	376,858	0	68,284	375,155	61,084
12	Total Amount Available		12,093,844	1,331,074	450,506	1,091,861	770,144	0	2,767,286	488,509	120,040
13	Total Direct Disbursements & Other Uses ⁹		8,982,188	1,494,350	565,660	974,989	389,415	0	0	302,177	63,385
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		8,982,188	1,494,350	565,660	974,989	389,415	0	0	302,177	63,385
21	ENDING CASH BALANCE ON HAND June 30, 2017 ⁷		3,111,656	(163,276)	(115,154)	116,872	380,729	0	2,767,286	186,332	56,655

5

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹	-	3,214,158	590,838	450,006	236,335	201,606	0	59,084	374,355	59,084
6	Leasing Purposes Levy ¹²	1130	59,084	0							
7	Special Education Purposes Levy	1140	47,267	0		0	0	0			
8	FICA and Medicare Only Levies	1150					0				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied by District		3,320,509	590,838	450,006	236,335	201,606	0	59,084	374,355	59,084
13	PAYMENTS IN LIEU OF TAXES	1200									
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	2,171,354	0	0	50,000	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	Total Payments in Lieu of Taxes		2,171,354	0	0	50,000	174,252	0	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311	0								
21	Regular Tuition from Other Districts (In State)	1312	287,000								
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	8,000								
34	Special Education Tuition from Other Sources (In State)	1343	0								
35	Special Education Tuition from Other Sources (Out of State)	1344	0								
36	Adult Tuition from Pupils or Parents (In State)	1351	0								
37	Adult Tuition from Other Districts (In State)	1352	0								
38	Adult Tuition from Other Sources (In State)	1353	0								
39	Adult Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		295,000								
41	TRANSPORTATION FEES	1400									
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					

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
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					
57	Special Education Transportation Fees from Other Sources (In State)	1443				0					
58	Special Education Transportation Fees from Other Sources (Out of State)	1444				0					
59	Adult Transportation Fees from Pupils or Parents (In State)	1451				0					
60	Adult Transportation Fees from Other Districts (In State)	1452				0					
61	Adult Transportation Fees from Other Sources (In State)	1453				0					
62	Adult Transportation Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	17,600	5,050	500	1,000	1,000	0	9,200	800	2,000
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		17,600	5,050	500	1,000	1,000	0	9,200	800	2,000
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	115,000								
70	Sales to Pupils - Breakfast	1612	16,000								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	9,500								
73	Sales to Adults	1620	5,000								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		145,500								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	20,000	0							
78	Admissions - Other	1719	11,000	0							
79	Fees	1720	20,700	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	8,200	0							
82	Total District/School Activity Income		59,900	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	43,500								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe)	1819	400								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbooks		43,900								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	0	1,000							
96	Contributions and Donations from Private Sources	1920	20,000	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	13,500	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	3,000								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983	0	0	0	0	0	0	0	0	0
104	Payment from Other Districts	1991	0	0	0	0	0	0			

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	90,000	18,000	0	11,000	0	0	0	0	0
108	Total Other Revenue from Local Sources		126,500	20,500	0	11,000	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	6,180,263	616,388	450,506	298,335	376,858	0	68,284	375,155	61,084
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
110											
111	Flow-Through Revenue from State Sources	2100	0	0		0	0				
112	Flow-Through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through Revenue (Describe & Itemize)	2300	0	0		0	0				
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
115											
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	General State Aid (Section 18-8.05)	3001	560,500	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	Total Unrestricted Grants-In-Aid		560,500	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100-3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	70,000			0					
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	130,000			0					
126	Special Education - Personnel	3110	240,000	0		0					
127	Special Education - Orphanage - Individual	3120	0			0					
128	Special Education - Orphanage - Summer Individual	3130	0			0					
129	Special Education - Summer School	3145	500			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	Total Special Education		440,500	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	18,693	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	2,489	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	Total Career and Technical Education		21,182	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	0				0				
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310	0				0				
144	Total Bilingual Education		0				0				
145	State Free Lunch & Breakfast	3360	3,500								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	15,000	0							
148	Adult Education (from ICCB)	3410	0	0	0	0	0	0	0	0	0
149	Adult Education - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500	0	0		378,670	0				
152	Transportation - Special Education	3510	0	0		205,251	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				

1	A	B	C	D	E	F	G	H	I	J	K	
2	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
154	Total Transportation		0	0		583,921	0					
155	Learning Improvement - Change Grants	3610	0									
156	Scientific Literacy	3660	0	0		0	0					
157	Truant Alternative/Optional Education	3695	0			0	0					
158	Early Childhood - Block Grant	3705	137,800	0		95,000	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					
163	Chicago General Education Block Grant	3766	0	0		0	0				0	
164	Chicago Educational Services Block Grant	3767	0	0		0	0				0	
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0	
166	Technology - Technology for Success	3780	0	0	0	0	0	0			0	
167	State Charter Schools	3815	0			0						
168	Extended Learning Opportunities - Summer Bridges	3825	0			0						
169	Infrastructure Improvements - Planning/Construction	3920		0				0				
170	School Infrastructure - Maintenance Projects	3925		0							0	
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	5,000	0	0	0	0	0	0	0	0	
172	Total Restricted Grants-In-Aid		622,982	0	0	678,921	0	0	0	0	0	
173	Total Receipts/Revenues from State Sources	3000	1,183,482	0	0	678,921	0	0	0	0	0	
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)											
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY											
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0	
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0	
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0	
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL											
180	Head Start	4045	0									
181	Construction (Impact Aid)	4050	0	0				0				
182	MAGNET	4060	0	0			0	0				
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090	0	0			0	0			0	
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0			0	0			0	
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL											
186	TITLE VI											
187	Title VI - Innovation and Flexibility Formula	4100	0	0			0	0				
188	Title VI - SEA Projects	4105	0	0			0	0				
189	Title VI - Rural Education Initiative (REI)	4107	0	0			0	0				
190	Title VI - Other (Describe & Itemize)	4199	0	0			0	0				
191	Total Title VI		0	0			0	0				
192	FOOD SERVICE											
193	Breakfast Start-Up Expansion	4200	0									
194	National School Lunch Program	4210	175,000									
195	Special Milk Program	4215	0									
196	School Breakfast Program	4220	36,000									
197	Summer Food Service Admin/Program	4225	0									
198	Child and Adult Care Food Program	4226	0									
199	Fresh Fruit and Vegetables	4240	0									
200	Food Service - Other (Describe & Itemize)	4299	0								0	
201	Total Food Service		211,000								0	

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
202	TITLE I										
203	Title I - Low Income	4300	96,550	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Comprehensive School Reform	4332	0	0		0	0				
206	Title I - Reading First	4334	0	0		0	0				
207	Title I - Even Start	4335	0	0		0	0				
208	Title I - Reading First SEA Funds	4337	0	0		0	0				
209	Title I - Migrant Education	4340	0	0		0	0				
210	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
211	Total Title I		96,550	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0				
214	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600	0	0		0	0				
219	Federal Special Education - Preschool Discretionary	4605	0	0		0	0				
220	Federal Special Education - IDEA Flow Through	4620	93,735	0		0	0				
221	Federal Special Education - IDEA Room & Board	4625	18,652	0		0	0				
222	Federal Special Education - IDEA Discretionary	4630	0	0		0	0				
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
224	Total Federal Special Education		112,387	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title III Tech Prep	4770	21,089	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	Total CTE - Perkins		21,089	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

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
255	Other ARRA Funds - VIII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds - IX	4878	0	0	0	0	0	0		0	0
257	Other ARRA Funds - X	4879	0	0	0	0	0	0		0	0
258	Other ARRA Funds - Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901	0								
261	Race to the Top - Preschool Expansion Grant	4902	0	0			0				
262	Advanced Placement Fee/International Baccalaureate	4904	0	0		0	0				
263	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
264	Title III - Language Inst Program - Limited English (LIPLEP)	4909	0			0	0				
265	Learn & Serve America	4910	0			0	0				
266	McKinney Education for Homeless Children	4920	0	0		0	0				
267	Title II - Eisenhower - Professional Development Formula	4930	0	0		0	0				
268	Title II - Teacher Quality	4932	16,770	0		0	0				
269	Federal Charter Schools	4960	0	0		0	0				
270	Medicaid Matching Funds - Administrative Outreach	4991	20,000	0		0	0				
271	Medicaid Matching Funds - Fee-For-Service Program	4992	35,000	0		0	0				
272	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	0	0		0	0	0			0
273	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		512,796	0	0	0	0	0		0	0
274	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	512,796	0	0	0	0	0	0	0	0
275	TOTAL DIRECT RECEIPTS/REVENUES		7,876,541	616,388	450,506	977,256	376,858	0	68,284	375,155	61,084

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	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description (Enter Whole Numbers Only)	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	2,585,583	643,600	65,760	337,870	54,000	2,800	0	0	3,689,613
6	Tuition Payment to Charter Schools	1115			3,750						3,750
7	Pre-K Programs	1125	129,288	26,800	1,200	9,050	0	0	0	0	166,338
8	Special Education Programs (Functions 1200 - 1220)	1200	1,059,000	214,500	143,400	47,550	0	0	0	0	1,464,450
9	Special Education Programs Pre-K	1225	66,500	18,830	500	1,700	0	0	0	0	87,530
10	Remedial and Supplemental Programs K-12	1250	51,900	32,600	6,100	13,213	0	0	0	0	103,813
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	143,600	37,800	5,100	14,589	0	500	0	0	201,589
14	Interscholastic Programs	1500	150,000	8,450	32,000	24,000	15,300	11,700	0	0	241,450
15	Summer School Programs	1600	18,000	3,200	0	250	0	0	0	0	21,450
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	22,000	2,500	8,300	2,000	0	0	0	0	34,800
18	Bilingual Programs	1800	1,500	0	0	0	0	0	0	0	1,500
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0
21	Regular K-12 Programs Private Tuition	1911						0			0
22	Special Education Programs K-12 Private Tuition	1912						365,000			365,000
23	Special Education Programs Pre-K Tuition	1913						0			0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0
26	Adult/Continuing Education Programs Private Tuition	1916						0			0
27	CTE Programs Private Tuition	1917						0			0
28	Interscholastic Programs Private Tuition	1918						0			0
29	Summer School Programs Private Tuition	1919						0			0
30	Gifted Programs Private Tuition	1920						0			0
31	Bilingual Programs Private Tuition	1921						0			0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0
33	Total Instruction¹⁴	1000	4,227,371	988,280	266,110	450,222	69,300	380,000	0	0	6,381,283
34	SUPPORT SERVICES (ED)	2000									
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110	139,500	38,100	1,500	1,170	0	200	0	0	180,470
37	Guidance Services	2120	70,000	16,000	1,650	450	0	100	0	0	88,200
38	Health Services	2130	54,000	6,500	1,700	1,350	0	0	0	0	63,550
39	Psychological Services	2140	16,500	3,400	11,150	1,800	0	0	0	0	32,850
40	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0
41	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	9,300	1,000	0	0	0	0	10,300
42	Total Support Services - Pupil	2100	280,000	64,000	25,300	5,770	0	300	0	0	375,370
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210	51,000	5,800	21,500	28,000	0	0	0	0	106,300
45	Educational Media Services	2220	203,300	29,000	25,900	17,465	0	0	0	0	275,665
46	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0
47	Total Support Services - Instructional Staff	2200	254,300	34,800	47,400	45,465	0	0	0	0	381,965
48	Support Services - General Administration										
49	Board of Education Services	2310	6,100	0	58,400	42,000	0	32,000	0	0	138,500
50	Executive Administration Services	2320	85,000	34,500	17,300	10,000	7,000	3,000	0	0	156,800
51	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0
53	Total Support Services - General Administration	2300	91,100	34,500	75,700	52,000	7,000	35,000	0	0	295,300
54	Support Services - School Administration										
55	Office of the Principal Services	2410	519,000	156,000	8,000	12,420	1,500	4,000	0	0	700,920
56	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0
57	Total Support Services - School Administration	2400	519,000	156,000	8,000	12,420	1,500	4,000	0	0	700,920
58	Support Services - Business										
59	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
60	Fiscal Services	2520	100,000	150	1,700	1,000	0	450	0	0	103,300
61	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
62	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
63	Food Services	2560	168,300	34,375	2,800	245,300	4,000	400	0	0	455,175
64	Internal Services	2570	0	0	0	0	0	0	0	0	0
65	Total Support Services - Business	2500	268,300	34,525	4,500	246,300	4,000	850	0	0	558,475
66	Support Services - Central										
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
68	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
69	Information Services	2630	0	0	6,200	0	0	0	0	0	6,200
70	Staff Services	2640	34,000	75	0	0	0	0	0	0	34,075
71	Data Processing Services	2660	0	0	5,000	14,600	0	0	0	0	19,600
72	Total Support Services - Central	2600	34,000	75	11,200	14,600	0	0	0	0	59,875
73	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
74	Total Support Services	2000	1,446,700	323,900	172,100	376,555	12,500	40,150	0	0	2,371,905
75	COMMUNITY SERVICES (ED)	3000	0	0	0	0	0	0	0	0	0
76	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
77	Payments to Other Dist & Govt Units (In-State)										
78	Payments for Regular Programs	4110			0			0			0
79	Payments for Special Education Programs	4120			0			52,000			52,000
80	Payments for Adult/Continuing Education Programs	4130			0			0			0
81	Payments for CTE Programs	4140			0			0			0
82	Payments for Community College Programs	4170			0			0			0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			5,000			5,000
84	Total Payments to Other Dist & Govt Units (In-State)	4100			0			57,000			57,000
85	Payments for Regular Programs - Tuition	4210						6,000			6,000
86	Payments for Special Education Programs - Tuition	4220						120,000			120,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
88	Payments for CTE Programs - Tuition	4240						36,000			36,000
89	Payments for Community College Programs - Tuition	4270						0			0
90	Payments for Other Programs - Tuition	4280						0			0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290						0			0
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						162,000			162,000
93	Payments for Regular Programs - Transfers	4310						0			0
94	Payments for Special Education Programs - Transfers	4320						0			0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0
96	Payments for CTE Programs - Transfers	4340						0			0
97	Payments for Community College Program - Transfers	4370						0			0
98	Payments for Other Programs - Transfers	4380						0			0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0
100	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
101	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0
102	Total Payments to Other Dist & Govt Units	4000			0			219,000			219,000
103	DEBT SERVICE (ED)	5000									
104	Debt Service - Interest on Short-Term Debt										
105	Tax Anticipation Warrants	5110						0			0
106	Tax Anticipation Notes	5120						0			0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130						0			0
108	State Aid Anticipation Certificates	5140						0			0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
110	Total Debt Service - Interest on Short-Term Debt	5100						0			0
111	Debt Service - Interest on Long-Term Debt	5200						0			0
112	Total Debt Service	5000						0			0
113	PROVISION FOR CONTINGENCIES (ED)	6000						10,000			10,000
114	Total Direct Disbursements/Expenditures		5,674,071	1,312,180	438,210	826,777	81,800	649,150	0	0	8,982,188
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,105,647)

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2000									
119	Support Services - Pupil										
120	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
121	Support Services - Business										
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	401,200	51,600	353,400	359,200	328,900	50	0	0	1,494,350
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
126	Food Services	2560					0		0		0
127	Total Support Services - Business	2500	401,200	51,600	353,400	359,200	328,900	50	0	0	1,494,350
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
129	Total Support Services	2000	401,200	51,600	353,400	359,200	328,900	50	0	0	1,494,350
130	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
132	Payments to Other Dist & Govt Units (In-State)										
133	Payments for Regular Programs	4110				0		0			0
134	Payments for Special Education Programs	4120				0		0			0
135	Payments for CTE Program	4140				0		0			0
136	Other Payments to In-State Govt Units (Describe & Itemize)	4190				0		0			0
137	Total Payments to Other Dist & Govt Units (In-State)	4100				0		0			0
138	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400						0			0
139	Total Payments to Other Dist & Govt Unit	4000				0		0			0
140	DEBT SERVICE (O&M)	5000									
141	Debt Service - Interest on Short-Term Debt										
142	Tax Anticipation Warrants	5110						0			0
143	Tax Anticipation Notes	5120						0			0
144	Corporate Personal Prop Repl Tax Anticipated Notes	5130						0			0
145	State Aid Anticipation Certificates	5140						0			0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0
148	Debt Service - Interest on Long-Term Debt	5200						0			0
149	Total Debt Service	5000						0			0
150	PROVISION FOR CONTINGENCIES (O&M)	6000						0			0
151	Total Direct Disbursements/Expenditures		401,200	51,600	353,400	359,200	328,900	50	0	0	1,494,350
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(877,962)
154	30 - DEBT SERVICE FUND (DS)										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	Payments to Other Dist & Govt Units (In-State)										
157	Payments for Regular Programs	4110						0			0
158	Payments for Special Education Programs	4120						0			0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0
160	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
161	DEBT SERVICE (DS)	5000									
162	Debt Service - Interest on Short-Term Debt										
163	Tax Anticipation Warrants	5110						0			0
164	Tax Anticipation Notes	5120						0			0
165	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
166	State Aid Anticipation Certificates	5140						0			0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
168	Total Debt Service - Interest On Short-Term Debt	5100						0			0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
169	Debt Service - Interest on Long-Term Debt	5200						65,660			65,660
170	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						500,000			500,000
171	Debt Service Other (Describe & Itemize)	5400			0			0			0
172	Total Debt Service	5000			0			565,660			565,660
173	PROVISION FOR CONTINGENCIES (DS)	6000						0			0
174	Total Direct Disbursements/Expenditures				0			565,660			565,660
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(115,154)
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)	2000									
179	Support Services - Pupils										
180	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
181	Support Services - Business										
182	Pupil Transportation Services	2550	39,200	1,300	927,989	6,500	0	0	0	0	974,989
183	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
184	Total Support Services	2000	39,200	1,300	927,989	6,500	0	0	0	0	974,989
185	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
187	Payments to Other Dist & Govt Units (In-State)										
188	Payments for Regular Program	4110			0			0			0
189	Payments for Special Education Programs	4120			0			0			0
190	Payments for Adult/Continuing Education Programs	4130			0			0			0
191	Payments for CTE Programs	4140			0			0			0
192	Payments for Community College Programs	4170			0			0			0
193	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0
194	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
195	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400			0			0			0
196	Total Payments to Other Dist & Govt Units	4000			0			0			0
197	DEBT SERVICE (TR)	5000									
198	Debt Service - Interest on Short-Term Debt										
199	Tax Anticipation Warrants	5110						0			0
200	Tax Anticipation Notes	5120						0			0
201	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
202	State Aid Anticipation Certificates	5140						0			0
203	Other Interest on Short-Term Debt (Describe and Itemize)	5150						0			0
204	Total Debt Service - Interest On Short-Term Debt	5100						0			0
205	Debt Service - Interest on Long-Term Debt	5200						0			0
206	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0
207	Debt Service - Other (Describe and Itemize)	5400						0			0
208	Total Debt Service	5000						0			0
209	PROVISION FOR CONTINGENCIES (TR)	6000						0			0
210	Total Direct Disbursements/Expenditures		39,200	1,300	927,989	6,500	0	0	0	0	974,989
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,267
212	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
213	INSTRUCTION (MR/SS)	1000									
214	Regular Program	1100		56,440							56,440
215	Pre-K Programs	1125		9,100							9,100
216	Special Education Programs (Functions 1200-1220)	1200		85,825							85,825
217	Special Education Programs Pre-K	1225		4,950							4,950
218	Remedial and Supplemental Programs K-12	1250		2,200							2,200
219	Remedial and Supplemental Programs Pre-K	1275		0							0
220	Adult/Continuing Education Programs	1300		0							0
221	CTE Programs	1400		2,350							2,350

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
223	Interscholastic Programs	1500		6,250							6,250
224	Summer School Programs	1600		600							600
225	Gifted Programs	1650		0							0
226	Driver's Education Programs	1700		325							325
227	Bilingual Programs	1800		0							0
228	Truant Alternative & Optional Programs	1900		0							0
229	Total Instruction	1000		168,040							168,040
230	SUPPORT SERVICES (MR/SS)	2000									
231	Support Services - Pupil										
232	Attendance & Social Work Services	2110		5,300							5,300
233	Guidance Services	2120		1,200							1,200
234	Health Services	2130		10,300							10,300
235	Psychological Services	2140		3,500							3,500
236	Speech Pathology & Audiology Services	2150		0							0
237	Other Support Services - Pupils (Describe & Itemize)	2190		0							0
238	Total Support Services - Pupil	2100		20,300							20,300
239	Support Services - Instructional Staff										
240	Improvement of Instruction Services	2210		1,900							1,900
241	Educational Media Services	2220		19,075							19,075
242	Assessment & Testing	2230		0							0
243	Total Support Services - Instructional Staff	2200		20,975							20,975
244	Support Services - General Administration										
245	Board of Education Services	2310		850							850
246	Executive Administration Services	2320		1,600							1,600
247	Special Area Administrative Services	2330		0							0
248	Claims Paid from Self Insurance Fund	2361		0							0
249	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0
250	Unemployment Insurance Payments	2363		0							0
251	Insurance Payments (regular or self-insurance)	2364		0							0
252	Risk Management and Claims Services Payments	2365		10,000							10,000
253	Judgment and Settlements	2366		0							0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0
255	Reciprocal Insurance Payments	2368		0							0
256	Legal Service	2369		0							0
257	Total Support Services - General Administration	2300		12,450							12,450
258	Support Services - School Administration										
259	Office of the Principal Services	2410		40,900							40,900
260	Other Support Services - School Administration (Describe & Itemize)	2490		0							0
261	Total Support Services - School Administration	2400		40,900							40,900
262	Support Services - Business										
263	Direction of Business Support Services	2510		0							0
264	Fiscal Services	2520		19,000							19,000
265	Facilities Acquisition & Construction Services	2530		0							0
266	Operation & Maintenance of Plant Service	2540		64,550							64,550
267	Pupil Transportation Services	2550		4,600							4,600
268	Food Services	2560		32,100							32,100
269	Internal Services	2570		0							0
270	Total Support Services - Business	2500		120,250							120,250
271	Support Services - Central										
272	Direction of Central Support Services	2610		0							0
273	Planning, Research, Development & Evaluation Services	2620		0							0
274	Information Services	2630		0							0
275	Staff Services	2640		6,500							6,500
276	Data Processing Services	2660		0							0
277	Total Support Services - Central	2600		6,500							6,500

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
278	Other Support Services (Describe & Itemize)	2900		0							0
279	Total Support Services	2000		221,375							221,375
280	COMMUNITY SERVICES (MR/SS)	3000		0							0
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
282	Payments for Regular Programs	4110		0							0
283	Payments for Special Education Programs	4120		0							0
284	Payments for CTE Programs	4140		0							0
285	Total Payments to Other Dist & Govt Units	4000		0							0
286	DEBT SERVICE (MR/SS)	5000									
287	Debt Service - Interest on Short-Term Debt										
288	Tax Anticipation Warrants	5110						0			0
289	Tax Anticipation Notes	5120						0			0
290	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
291	State Aid Anticipation Certificates	5140						0			0
292	Other (Describe & Itemize)	5150						0			0
293	Total Debt Service	5000						0			0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000						0			0
295	Total Direct Disbursements/Expenditures			389,415				0			389,415
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(12,557)
297	60 - CAPITAL PROJECTS (CP)										
298											
299	SUPPORT SERVICES (CP)	2000									
300	Support Services - Business										
301	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0		0
302	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0		0
303	Total Support Services	2000	0	0	0	0	0	0	0		0
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
305	Payments to Other Dist & Govt Units (In-State)										
306	Payments to Regular Programs	4110			0			0			0
307	Payment for Special Education Programs	4120			0			0			0
308	Payment for CTE Programs	4140			0			0			0
309	Payments to Other Govt Units (In-State) (Describe & Itemize)	4190			0			0			0
310	Total Payments to Other Districts & Govt Units	4000			0			0			0
311	PROVISION FOR CONTINGENCIES (CP)	6000						0			0
312	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
314											
315	70 WORKING CASH FUND (WC)										
316											
317	80 - TORT FUND (TF)										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION	2000									
319	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0		0
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362	0	0	29,000	0	0	0	0		29,000
321	Unemployment Insurance Payments	2363	0	0	12,000	0	0	0	0		12,000
322	Insurance Payments (regular or self-insurance)	2364	0	0	44,000	0	0	0	0		44,000
323	Risk Management and Claims Services Payments	2365	185,177	0	0	0	0	0	0		185,177
324	Judgment and Settlements	2366	0	0	0	0	0	0	0		0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	12,000	0	0	0	0		12,000
326	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0		0
327	Legal Service	2369	0	0	20,000	0	0	0	0		20,000
328	Property Insurance (Building & Grounds)	2371	0	0	0	0	0	0	0		0
329	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0		0
330	Total Support Services - General Administration	2000	185,177	0	117,000	0	0	0	0		302,177

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
332	Payments for Regular Programs	4110						0			0
333	Payments for Special Education Programs	4120						0			0
334	Total Payments to Other Dist & Govt Units	4000						0			0
335	DEBT SERVICE (TF)	5000									
336	Debt Service - Interest on Short-Term Debt										
337	Tax Anticipation Warrants	5110						0			0
338	Corporate Personal Property Replacement Tax Anticipation Notes	5130						0			0
339	Other Interest or Short-Term Debt <i>(Describe & Itemize)</i>	5150						0			0
340	Total Debt Service	5000						0			0
341	PROVISION FOR CONTINGENCIES (TF)	6000						0			0
342	Total Direct Disbursements/Expenditures		185,177	0	117,000	0	0	0	0		302,177
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										72,978
344	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
345											
346	SUPPORT SERVICES (FP&S)	2000									
347	Support Services - Business										
348	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0		0
349	Operation & Maintenance of Plant Service	2540	0	0	0	0	63,385	0	0		63,385
350	Total Support Services - Business	2500	0	0	0	0	63,385	0	0		63,385
351	Other Support Services <i>(Describe & Itemize)</i>	2900	0	0	0	0	0	0	0		0
352	Total Support Services	2000	0	0	0	0	63,385	0	0		63,385
353	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
354	Payments to Regular Programs	4110						0			0
355	Payments to Special Education Programs	4120						0			0
356	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190						0			0
357	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
358	DEBT SERVICE (FP&S)	5000									
359	Debt Service - Interest on Short-Term Debt										
360	Tax Anticipation Warrants	5110						0			0
361	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150						0			0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0
363	Debt Service - Interest on Long-Term Debt	5200						0			0
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0
365	Total Debt Service	5000						0			0
366	PROVISIONS FOR CONTINGENCIES (FP&S)	6000						0			0
367	Total Direct Disbursements/Expenditures		0	0	0	0	63,385	0	0		63,385
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,301)

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

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

	A	B	C	D	E	F
1	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
2	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
3	Direct Revenues	7,876,541	616,388	977,256	68,284	9,538,469
4	Direct Expenditures	8,982,188	1,494,350	974,989		11,451,527
5	Difference	(1,105,647)	(877,962)	2,267	68,284	(1,913,058)
6	Estimated Fund Balance - June 30, 2016	3,111,656	(163,276)	116,872	2,767,286	5,832,538
7	Unbalanced budget, however, a deficit reduction plan is not required at this time.					
8						
9	<i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2015-16 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</i>					
10						
11						
12	Note: <i>The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.</i>					
13						
14	<i>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2015-2016 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</i>					
15	<i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i>					

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ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	C	D	E	F	G	
1			DEFICIT REDUCTION PLAN					
2								
3	Putnam County CUSD #535 35078535026							
4	<i>District Number</i>							
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		4,217,303	714,686	114,605	2,699,002	7,745,596	
8	RECEIPTS/REVENUES		Acct #					
9	LOCAL SOURCES		1000	6,180,263	616,388	298,335	68,284	7,163,270
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0		0
11	STATE SOURCES		3000	1,183,482	0	678,921	0	1,862,403
12	FEDERAL SOURCES		4000	512,796	0	0	0	512,796
13	Total Receipts/Revenues			7,876,541	616,388	977,256	68,284	9,538,469
14	DISBURSEMENTS/EXPENDITURES		Funct #					
15	INSTRUCTION		1000	6,381,283				6,381,283
16	SUPPORT SERVICES		2000	2,371,905	1,494,350	974,989		4,841,244
17	COMMUNITY SERVICES		3000	0	0	0		0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	219,000	0	0		219,000
19	DEBT SERVICES		5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES		6000	10,000	0	0		10,000
21	Total Disbursements/Expenditures			8,982,188	1,494,350	974,989		11,451,527
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(1,105,647)	(877,962)	2,267	68,284	(1,913,058)
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)			0	0	0	0	0
25	OTHER USES OF FUNDS (8000)			0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS			0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE			3,111,656	(163,276)	116,872	2,767,286	5,832,538

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

	A	B	H	I	J	K	L
1			ESTIMATED BUDGET FY2017-2018				
2							
3	Putnam County CUSD #535	35078535026					
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,111,656	(163,276)	116,872	2,767,286	5,832,538
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		3,111,656	(163,276)	116,872	2,767,286	5,832,538

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ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1			ESTIMATED BUDGET FY2018-2019				
2							
3	Putnam County CUSD #535	35078535026					
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,111,656	(163,276)	116,872	2,767,286	5,832,538
8	RECEIPTS/REVENUES		Acct #				
9	LOCAL SOURCES		1000				0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000				0
11	STATE SOURCES		3000				0
12	FEDERAL SOURCES		4000				0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES		Funct #				
15	INSTRUCTION		1000				0
16	SUPPORT SERVICES		2000				0
17	COMMUNITY SERVICES		3000				0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000				0
19	DEBT SERVICES		5000				0
20	PROVISION FOR CONTINGENCIES		6000				0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		3,111,656	(163,276)	116,872	2,767,286	5,832,538

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ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1			ESTIMATED BUDGET FY2019-2020				
2							
3	Putnam County CUSD #535	35078535026					
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,111,656	(163,276)	116,872	2,767,286	5,832,538
8	RECEIPTS/REVENUES		Acct #				
9	LOCAL SOURCES		1000				0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000				0
11	STATE SOURCES		3000				0
12	FEDERAL SOURCES		4000				0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES		Funct #				
15	INSTRUCTION		1000				0
16	SUPPORT SERVICES		2000				0
17	COMMUNITY SERVICES		3000				0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000				0
19	DEBT SERVICES		5000				0
20	PROVISION FOR CONTINGENCIES		6000				0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		3,111,656	(163,276)	116,872	2,767,286	5,832,538

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ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1			SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: _____ (Enter as MM/DD/YY)			
2						
3	Putnam County CUSD #535	35078535026				
4	District Number					
5						
6			FY2016-2017	FY2017-2018	FY2018-2019	FY2019-2020
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		7,745,596	5,832,538	5,832,538	5,832,538
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	7,163,270	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	1,862,403	0	0	0
12	FEDERAL SOURCES	4000	512,796	0	0	0
13	Total Receipts/Revenues		9,538,469	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	6,381,283	0	0	0
16	SUPPORT SERVICES	2000	4,841,244	0	0	0
17	COMMUNITY SERVICES	3000	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	219,000	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	10,000	0	0	0
21	Total Disbursements/Expenditures		11,451,527	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,913,058)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		5,832,538	5,832,538	5,832,538	5,832,538

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

Putnam County CUSD #535 35078535026

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

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

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

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

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2017 budgeted expenditures over FY2016 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

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

[Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)		School District Name: Putnam County CUSD #535					
		RCDT Number: 35-078-5350-26					
		Estimated Actual Expenditures, Fiscal Year 2016			Budgeted Expenditures, Fiscal Year 2017		
Description (Enter Whole Numbers Only)	Funct #	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	154,478		154,478	156,800		156,800
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		154,478	0	154,478	156,800	0	156,800
9. Estimated Percent Increase (Decrease) for FY2017 (Budgeted) over FY2016 (Actual)							2%

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Reference Description

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

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

End of Balancing