

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

**Accounting Basis:**

Cash  
 Accrual

**SCHOOL DISTRICT BUDGET FORM \***  
**July 1, 2013 - June 30, 2014**

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

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

**District Name:** \_\_\_\_\_ Spoon River Valley CUSD #4  
**District RCDDT No:** \_\_\_\_\_ 22-029-0040-26

Budget of \_\_\_\_\_ Spoon River Valley CUSD #4 \_\_\_\_\_, County of \_\_\_\_\_ Fulton/Knox \_\_\_\_\_,  
State of Illinois, for the Fiscal Year beginning \_\_\_\_\_ July 1, 2013 \_\_\_\_\_ and ending \_\_\_\_\_ June 30, 2014 \_\_\_\_\_.

WHEREAS the Board of Education of \_\_\_\_\_ Spoon River Valley CUSD #4 \_\_\_\_\_,  
County of \_\_\_\_\_ Fulton/Knox \_\_\_\_\_, 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 \_\_\_\_\_ 12th \_\_\_\_\_ day of \_\_\_\_\_ September \_\_\_\_\_, 20 \_\_\_\_\_ 13 \_\_\_\_\_,  
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, 2013 \_\_\_\_\_ and ending \_\_\_\_\_ June 30, 2014 \_\_\_\_\_.

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 \_\_\_\_\_ 12th \_\_\_\_\_  
day of \_\_\_\_\_ September \_\_\_\_\_, 20 \_\_\_\_\_ 13 \_\_\_\_\_ by a roll call vote of \_\_\_\_\_ Yeas, and \_\_\_\_\_ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:

\* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.  
(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required  
by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).  
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 31,  
whichever comes first. Budgets are submitted to: [www.isbe.net/sfms/budget/2014/budget.htm](http://www.isbe.net/sfms/budget/2014/budget.htm). The electronic version does  
not require member signatures.



## BUDGET SUMMARY

	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	<b>ESTIMATED BEGINNING FUND BALANCE July 1, 2013 <sup>1</sup></b>		1,362,409	217,565	67,765	106,934	169,360	27,443	169,547	90,480	41,697	
4	<b>RECEIPTS/REVENUES</b>											
5	<b>LOCAL SOURCES</b>	1000	1,897,480	229,009	152,677	73,823	131,963	54,100	18,730	250,617	18,505	
6	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	0	0	0	0	0	0	0	0	0	
7	<b>STATE SOURCES</b>	3000	993,867	170,300	0	253,150	0	8,000	0	0	0	
8	<b>FEDERAL SOURCES</b>	4000	232,941	0	0	2,100	0	0	0	0	0	
9	<b>Total Direct Receipts/Revenues <sup>8</sup></b>		3,124,288	399,309	152,677	329,073	131,963	62,100	18,730	250,617	18,505	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998										
11	<b>Total Receipts/Revenues</b>		3,124,288	399,309	152,677	329,073	131,963	62,100	18,730	250,617	18,505	
12	<b>DISBURSEMENTS/EXPENDITURES</b>											
13	<b>INSTRUCTION</b>	1000	2,089,841				41,305					
14	<b>SUPPORT SERVICES</b>	2000	912,076	481,000		331,400	112,300	62,000		258,950	36,000	
15	<b>COMMUNITY SERVICES</b>	3000	5,746	0		0	0					
16	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	4000	148,380	0	0	0	0	0			0	
17	<b>DEBT SERVICES</b>	5000	0	0	166,608	0	0			0	0	
18	<b>PROVISION FOR CONTINGENCIES</b>	6000	0	23,400	0	0	0	0		0	0	
19	<b>Total Direct Disbursements/Expenditures <sup>9</sup></b>		3,156,043	504,400	166,608	331,400	153,605	62,000		258,950	36,000	
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0	
21	<b>Total Disbursements/Expenditures</b>		3,156,043	504,400	166,608	331,400	153,605	62,000		258,950	36,000	
22	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		(31,755)	(105,091)	(13,931)	(2,327)	(21,642)	100	18,730	(8,333)	(17,495)	
23	<b>OTHER SOURCES/USES OF FUNDS</b>											
24	<b>OTHER SOURCES OF FUNDS (7000)</b>											
25	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>											
26	Abolishment the Working Cash Fund <sup>16</sup>	7110										
27	Abatement of the Working Cash Fund <sup>16</sup>	7110		100,000								
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3a</sup> Proceeds to Debt Service Fund	7170			0							
34	<b>SALE OF BONDS (7200)</b>											
35	Principal on Bonds Sold <sup>4</sup>	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets <sup>5</sup>	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	<b>Total Other Sources of Funds <sup>8</sup></b>		0	100,000	0	0	0	0	0	0	0	

BUDGET SUMMARY

	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	<b>Description</b>	<b>Acct #</b>	<b>Educational</b>	<b>Operations &amp; Maintenance</b>	<b>Debt Service</b>	<b>Transportation</b>	<b>Municipal Retirement/ Social Security</b>	<b>Capital Projects</b>	<b>Working Cash</b>	<b>Tort</b>	<b>Fire Prevention &amp; Safety</b>	
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 <sup>16</sup>	8110							100,000			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest <sup>6</sup>	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3a</sup> 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 <sup>9</sup></b>		0	0	0	0	0	0	100,000	0	0	
80	<b>Total Other Sources/Uses of Fund</b>		0	100,000	0	0	0	0	(100,000)	0	0	
81	<b>ESTIMATED ENDING FUND BALANCE June 30, 2014</b>		1,330,654	212,474	53,834	104,607	147,718	27,543	88,277	82,147	24,202	

SUMMARY OF EXPENDITURES (by Major Object)												
	A	B	C	D	E	F	G	H	I	J	K	L
84	<b>Description</b>	<b>Acct #</b>	<b>(10)</b>	<b>(20)</b>	<b>(30)</b>	<b>(40)</b>	<b>(50)</b>	<b>(60)</b>	<b>(70)</b>	<b>(80)</b>	<b>(90)</b>	<b>Total By Object</b>
85			<b>Educational</b>	<b>Operations &amp; Maintenance</b>	<b>Debt Service</b>	<b>Transportation</b>	<b>Municipal Retirement/ Social Security</b>	<b>Capital Projects</b>	<b>Working Cash</b>	<b>Tort</b>	<b>Fire Prevention &amp; Safety</b>	
86	<b>Object Name</b>											
87	Salaries	100	2,018,626	140,000		177,100		0		112,500	0	2,448,226
88	Employee Benefits	200	564,256	29,000		0	153,605	0		27,350	0	774,211
89	Purchased Services	300	217,196	51,000	0	20,300		0		108,500	1,000	397,996
90	Supplies & Materials	400	205,725	148,000		104,000		0		5,600	2,000	465,325
91	Capital Outlay	500	25,360	113,000		30,000		62,000		5,000	33,000	268,360
92	Other Objects	600	124,880	23,400	166,608	0	0	0		0	0	314,888
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>		3,156,043	504,400	166,608	331,400	153,605	62,000		258,950	36,000	4,669,006

## 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	<b>BEGINNING CASH BALANCE ON HAND July 1, 2013</b> <sup>7</sup>		1,362,409	217,565	67,765	106,934	169,360	27,443	169,547	90,480	41,697
4	<b>Total Direct Receipts &amp; Other Sources</b> <sup>8</sup>		3,124,288	499,309	152,677	329,073	131,963	62,100	18,730	250,617	18,505
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	<b>Total Other Receipts</b>		0	0	0	0	0	0	0	0	0
11	<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		3,124,288	499,309	152,677	329,073	131,963	62,100	18,730	250,617	18,505
12	<b>Total Amount Available</b>		4,486,697	716,874	220,442	436,007	301,323	89,543	188,277	341,097	60,202
13	<b>Total Direct Disbursements &amp; Other Uses</b> <sup>9</sup>		3,156,043	504,400	166,608	331,400	153,605	62,000	100,000	258,950	36,000
14	<b>OTHER DISBURSEMENTS</b>										
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0
20	<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		3,156,043	504,400	166,608	331,400	153,605	62,000	100,000	258,950	36,000
21	<b>ENDING CASH BALANCE ON HAND June 30, 2014</b> <sup>7</sup>		1,330,654	212,474	53,834	104,607	147,718	27,543	88,277	82,147	24,202

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
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Purposes Levies <sup>11</sup>	-	1,227,846	183,809	152,377	73,523	60,032	0	18,380	250,017	18,380
6	Leasing Purposes Levy <sup>12</sup>	1130	18,380	0							
7	Special Education Purposes Levy	1140	14,704	0		0	0	0			
8	FICA and Medicare Only Levies	1150					65,031				
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>1,260,930</b>	<b>183,809</b>	<b>152,377</b>	<b>73,523</b>	<b>125,063</b>	<b>0</b>	<b>18,380</b>	<b>250,017</b>	<b>18,380</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 <sup>13</sup>	1230	379,600	44,000	0	0	5,400	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>379,600</b>	<b>44,000</b>	<b>0</b>	<b>0</b>	<b>5,400</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	0								
22	Regular Tuition from Other Sources (In State)	1313	0								
23	Regular Tuition from Other Sources (Out of State)	1314	0								
24	Summer School Tuition from Pupils or Parents (In State)	1321	0								
25	Summer School Tuition from Other Districts (In State)	1322	0								
26	Summer School Tuition from Other Sources (In State)	1323	0								
27	Summer School Tuition from Other Sources (Out of State)	1324	0								
28	CTE Tuition from Pupils or Parents (In State)	1331	0								
29	CTE Tuition from Other Districts (In State)	1332	0								
30	CTE Tuition from Other Sources (In State)	1333	0								
31	CTE Tuition from Other Sources (Out of State)	1334	0								
32	Special Education Tuition from Pupils or Parents (In State)	1341	0								
33	Special Education Tuition from Other Districts (In State)	1342	0								
34	Special Education Tuition from Other Sources (In State)	1343	0								
35	Special Education Tuition from Other Sources (Out of State)	1344	0								
36	Adult Tuition from Pupils or Parents (In State)	1351	1,000								
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>1,000</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					

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
56	Special Education Transportation Fees from Other Districts (In State)	1442				0					
57	Special Education Transportation Fees from Other Sources (In State)	1443				0					
	Special Education Transportation Fees from Other Sources (Out of State)	1444				0					
58						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	11,000	1,000	300	300	1,500	100	350	600	125
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>		11,000	1,000	300	300	1,500	100	350	600	125
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	26,000								
70	Sales to Pupils - Breakfast	1612	4,000								
71	Sales to Pupils - A la Carte	1613	46,500								
72	Sales to Pupils - Other (Describe & Itemize)	1614	6,500								
73	Sales to Adults	1620	5,000								
74	Other Food Service (Describe & Itemize)	1690	2,000								
75	<b>Total Food Service</b>		90,000								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	29,000	0							
78	Admissions - Other	1719	0	0							
79	Fees	1720	11,000	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	2,000	0							
82	<b>Total District/School Activity Income</b>		42,000	0							
83	<b>TEXTBOOK Income</b>										
84	Rentals - Regular Textbooks	1811	5,500								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	<b>Total Textbooks</b>		5,500								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910	0	200							
96	Contributions and Donations from Private Sources	1920	1,000	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	103,450	0		0					
99	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	1,500								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0			54,000			
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	1,500	0	0	0	0	0	0	0	0
108	<b>Total Other Revenue from Local Sources</b>		107,450	200	0	0	0	54,000	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	<b>1,897,480</b>	<b>229,009</b>	<b>152,677</b>	<b>73,823</b>	<b>131,963</b>	<b>54,100</b>	<b>18,730</b>	<b>250,617</b>	<b>18,505</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	730,600	170,300	0	68,000	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>730,600</b>	<b>170,300</b>	<b>0</b>	<b>68,000</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	4,000			0					
125	Special Education - Extraordinary	3105	52,100			0					
126	Special Education - Personnel	3110	92,000	0		0					
127	Special Education - Orphanage - Individual	3120	0			0					
128	Special Education - Orphanage - Summer	3130	0			0					
129	Special Education - Summer School	3145	0			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	<b>Total Special Education</b>		<b>148,100</b>	<b>0</b>		<b>0</b>					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200	0	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	2,845	0			0				
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	5,000	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>7,845</b>	<b>0</b>			<b>0</b>				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Education - Downstate - TPI and TBE	3305	0				0				
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310	0				0				
144	<b>Total Bilingual Education</b>		<b>0</b>				<b>0</b>				
145	State Free Lunch & Breakfast	3360	2,500								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	6,000	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		74,500	0				
152	Transportation - Special Education	3510	0	0		97,650	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>172,150</b>	<b>0</b>				
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	97,352	0		13,000	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				



ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K	
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
163	Chicago General Education Block Grant	3766	0	0		0	0					
164	Chicago Educational Services Block Grant	3767	0	0		0	0					
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0	
166	Technology - Learning Technology Centers	3780	1,470	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				8,000			0	
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	0	0	0	0	
172	<b>Total Restricted Grants-In-Aid</b>		263,267	0	0	185,150	0	8,000	0	0	0	
173	<b>Total Receipts/Revenues from State Sources</b>	3000	993,867	170,300	0	253,150	0	8,000	0	0	0	
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>		0	0	0	0	0	0	0	0	0	
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	18,745	0				0			0	
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		18,745	0				0			0	
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>		0	0								
192	<b>FOOD SERVICE</b>											
193	Breakfast Start-Up	4200	0									
194	National School Lunch Program	4210	63,000									
195	Special Milk Program	4215	0									
196	School Breakfast Program	4220	21,000									
197	Summer Food Service Admin/Program	4225	0									
198	Child Care Commodity/SFS 13-Adult Day Care	4226	0									
199	Fresh Fruit and Vegetables	4240	0									
200	Food Service - Other (Describe & Itemize)	4299	0									
201	<b>Total Food Service</b>		84,000									
202	<b>TITLE I</b>											
203	Title I - Low Income	4300	97,744	0		2,100	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	<b>Total Title I</b>		97,744	0		2,100	0					

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
212	<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>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
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	0	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>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins-Title III Tech Prep	4770	0	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	<b>Total CTE - Perkins</b>		<b>0</b>	<b>0</b>			<b>0</b>				
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>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
260	Race to the Top Program	4901									
261	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
262	Emergency Immigrant Assistance	4905	0			0	0				
263	Title III - English Language Acquisition	4909	0			0	0				
264	Learn & Serve America	4910	0			0	0				
265	McKinney Education for Homeless Children	4920	0	0		0	0				
266	Title II - Eisenhower - Professional Development Formula	4930	0	0		0	0				
267	Title II - Teacher Quality	4932	22,952	0		0	0				

## ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
268	Federal Charter Schools	4960	0	0		0	0				
269	Medicaid Matching Funds - Administrative Outreach	4991	7,000	0		0	0				
270	Medicaid Matching Funds - Fee-For-Service Program	4992	2,500	0		0	0				
271	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998	0	0		0	0	0			0
272	<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		214,196	0	0	2,100	0	0		0	0
273	<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	<b>232,941</b>	<b>0</b>	<b>0</b>	<b>2,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
274	<b>TOTAL DIRECT RECEIPTS/REVENUES</b>		<b>3,124,288</b>	<b>399,309</b>	<b>152,677</b>	<b>329,073</b>	<b>131,963</b>	<b>62,100</b>	<b>18,730</b>	<b>250,617</b>	<b>18,505</b>

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>										
5	Regular Programs	1100	1,006,255	312,649	19,000	31,450	546	0	0	0	1,369,900
6	Pre-K Programs	1125	55,511	20,127	1,000	6,000	0	0	0	0	82,638
7	Special Education Programs (Functions 1200 - 1220)	1200	247,500	73,150	500	2,250	0	0	0	0	323,400
8	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0
9	Remedial and Supplemental Programs K-12	1250	46,800	31,263	0	5,400	0	0	0	0	83,463
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	1,000	0	0	0	0	0	1,000
12	CTE Programs	1400	0	0	0	0	0	0	0	0	0
13	Interscholastic Programs	1500	106,000	12,700	36,050	34,375	0	0	0	0	189,125
14	Summer School Programs	1600	0	0	0	0	0	0	0	0	0
15	Gifted Programs	1650	0	0	0	0	0	0	0	0	0
16	Driver's Education Programs	1700	10,200	2,765	150	200	0	0	0	0	13,315
17	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0
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						27,000			27,000
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 Instruction<sup>14</sup></b>	<b>1000</b>	<b>1,472,266</b>	<b>452,654</b>	<b>57,700</b>	<b>79,675</b>	<b>546</b>	<b>27,000</b>	<b>0</b>	<b>0</b>	<b>2,089,841</b>
33	<b>SUPPORT SERVICES (ED)</b>										
34	<b>Support Services - Pupil</b>										
35	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0
36	Guidance Services	2120	31,500	12,000	250	250	0	0	0	0	44,000
37	Health Services	2130	0	0	150	150	0	0	0	0	300
38	Psychological Services	2140	0	0	0	0	0	0	0	0	0
39	Speech Pathology & Audiology Services	2150	6,860	0	40,425	0	0	0	0	0	47,285
40	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
41	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>38,360</b>	<b>12,000</b>	<b>40,825</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>91,585</b>
42	<b>Support Services - Instructional Staff</b>										
43	Improvement of Instruction Services	2210	6,100	1,506	20,096	750	0	0	0	0	28,452
44	Educational Media Services	2220	94,500	15,550	4,600	9,210	0	0	0	0	123,860
45	Assessment & Testing	2230	0	0	75	450	0	0	0	0	525
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>100,600</b>	<b>17,056</b>	<b>24,771</b>	<b>10,410</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>152,837</b>
47	<b>Support Services - General Administration</b>										
48	Board of Education Services	2310	1,600	0	19,000	8,500	0	0	0	0	29,100
49	Executive Administration Services	2320	85,000	17,915	2,100	700	0	0	0	0	105,715
50	Special Area Administration Services	2330	0	0	0	500	0	0	0	0	500
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>86,600</b>	<b>17,915</b>	<b>21,100</b>	<b>9,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>135,315</b>
53	<b>Support Services - School Administration</b>										
54	Office of the Principal Services	2410	167,800	35,485	2,800	1,000	0	0	0	0	207,085
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>167,800</b>	<b>35,485</b>	<b>2,800</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>207,085</b>

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
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	35,100	7,300	250	900	0	0	0	0	43,550
60	Operation & Maintenance of Plant Services	2540	0	0	0	0	4,714	0	0	0	4,714
61	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
62	Food Services	2560	76,500	13,900	1,000	97,140	2,600	0	0	0	191,140
63	Internal Services	2570	0	0	0	0	0	0	0	0	0
64	<b>Total Support Services - Business</b>	<b>2500</b>	<b>111,600</b>	<b>21,200</b>	<b>1,250</b>	<b>98,040</b>	<b>7,314</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>239,404</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	950	0	0	0	0	0	950
69	Staff Services	2640	0	0	0	0	0	0	0	0	0
70	Data Processing Services	2660	41,000	7,800	16,500	4,500	14,500	0	0	0	84,300
71	<b>Total Support Services - Central</b>	<b>2600</b>	<b>41,000</b>	<b>7,800</b>	<b>17,450</b>	<b>4,500</b>	<b>14,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85,250</b>
72	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>600</b>
73	<b>Total Support Services</b>	<b>2000</b>	<b>545,960</b>	<b>111,456</b>	<b>108,496</b>	<b>124,350</b>	<b>21,814</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>912,076</b>
74	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>400</b>	<b>146</b>	<b>500</b>	<b>1,700</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,746</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			48,000			0			48,000
79	Payments for Adult/Continuing Education Programs	4130			0			0			0
80	Payments for CTE Programs	4140			2,500			3,000			5,500
81	Payments for Community College Programs	4170			0			0			0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			1,080			1,080
83	<b>Total Payments to Districts and Other Govt Units (In-State)</b>	<b>4100</b>			<b>50,500</b>			<b>4,080</b>			<b>54,580</b>
84	Payments for Regular Programs - Tuition	4210						0			0
85	Payments for Special Education Programs - Tuition	4220						90,000			90,000
86	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
87	Payments for CTE Programs - Tuition	4240						3,800			3,800
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 (Describe & Itemize)	4290						0			0
91	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>93,800</b>			<b>93,800</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 (Describe & Itemize)	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
101	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>			<b>50,500</b>			<b>97,880</b>			<b>148,380</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 (Describe & Itemize)	5150						0			0
109	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
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>						0			0
113	<b>Total Direct Disbursements/Expenditures</b>		2,018,626	564,256	217,196	205,725	25,360	124,880	0	0	3,156,043
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(31,755)
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	140,000	29,000	51,000	148,000	113,000	0	0	0	481,000
124	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
125	Food Services	2560					0	0	0	0	0
126	<b>Total Support Services - Business</b>	<b>2500</b>	<b>140,000</b>	<b>29,000</b>	<b>51,000</b>	<b>148,000</b>	<b>113,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>481,000</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>140,000</b>	<b>29,000</b>	<b>51,000</b>	<b>148,000</b>	<b>113,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>481,000</b>
129	<b>COMMUNITY SERVICES (O&amp;M)</b>										
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) <sup>14</sup>	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>						0			0
148	<b>PROVISION FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>						23,400			23,400
149	<b>Total Direct Disbursements/Expenditures</b>		140,000	29,000	51,000	148,000	113,000	23,400	0	0	504,400
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(105,091)
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>

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
162	Debt Service - Interest on Long-Term Debt	5200						30,908			30,908
163	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						135,000			135,000
164	Debt Service Other (Describe & Itemize)	5400			0			700			700
165	<b>Total Debt Service</b>	<b>5000</b>			<b>0</b>			<b>166,608</b>			<b>166,608</b>
166	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>						0			0
167	<b>Total Direct Disbursements/Expenditures</b>				<b>0</b>			<b>166,608</b>			<b>166,608</b>
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(13,931)
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	177,100	0	20,300	104,000	30,000	0	0	0	331,400
176	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
177	<b>Total Support Services</b>	<b>2000</b>	<b>177,100</b>	<b>0</b>	<b>20,300</b>	<b>104,000</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>331,400</b>
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	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>
188	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400			0			0			0
189	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>
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	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
198	<b>Debt Service - Interest on Long-Term Debt</b>										
199	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						0			0
200	Debt Service - Other (Describe and Itemize)	5400						0			0
201	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
202	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>						0			0
203	<b>Total Direct Disbursements/Expenditures</b>		<b>177,100</b>	<b>0</b>	<b>20,300</b>	<b>104,000</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>331,400</b>
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,327)
205											
206	<b>50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)</b>										
207	<b>INSTRUCTION (MR/SS)</b>										
208	Regular Program	1100		13,615							13,615
209	Pre-K Programs	1125		3,240							3,240
210	Special Education Programs (Functions 1200-1220)	1200		20,900							20,900
211	Special Education Programs Pre-K	1225		0							0
212	Remedial and Supplemental Programs K-12	1250		0							0
213	Remedial and Supplemental Programs Pre-K	1275		0							0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
214	Adult/Continuing Education Programs	1300		0							0
215	CTE Programs	1400		0							0
216	Interscholastic Programs	1500		3,400							3,400
217	Summer School Programs	1600		0							0
218	Gifted Programs	1650		0							0
219	Driver's Education Programs	1700		150							150
220	Bilingual Programs	1800		0							0
221	Truant Alternative & Optional Programs	1900		0							0
222	<b>Total Instruction</b>	<b>1000</b>		<b>41,305</b>							<b>41,305</b>
223	<b>SUPPORT SERVICES (MR/SS)</b>										
224	<b>Support Services - Pupil</b>										
225	Attendance & Social Work Services	2110		0							0
226	Guidance Services	2120		500							500
227	Health Services	2130		0							0
228	Psychological Services	2140		0							0
229	Speech Pathology & Audiology Services	2150		650							650
230	Other Support Services - Pupils (Describe & Itemize)	2190		0							0
231	<b>Total Support Services - Pupil</b>	<b>2100</b>		<b>1,150</b>							<b>1,150</b>
232	<b>Support Services - Instructional Staff</b>										
233	Improvement of Instruction Services	2210		50							50
234	Educational Media Services	2220		6,800							6,800
235	Assessment & Testing	2230		0							0
236	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>6,850</b>							<b>6,850</b>
237	<b>Support Services - General Administration</b>										
238	Board of Education Services	2310		125							125
239	Executive Administration Services	2320		3,500							3,500
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		6,500							6,500
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
250	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>10,125</b>							<b>10,125</b>
251	<b>Support Services - School Administration</b>										
252	Office of the Principal Services	2410		14,900							14,900
253	Other Support Services - School Administration (Describe & Itemize)	2490		0							0
254	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>14,900</b>							<b>14,900</b>
255	<b>Support Services - Business</b>										
256	Direction of Business Support Services	2510		0							0
257	Fiscal Services	2520		6,350							6,350
258	Facilities Acquisition & Construction Services	2530		0							0
259	Operation & Maintenance of Plant Service	2540		23,700							23,700
260	Pupil Transportation Services	2550		29,025							29,025
261	Food Services	2560		13,500							13,500
262	Internal Services	2570		0							0
263	<b>Total Support Services - Business</b>	<b>2500</b>		<b>72,575</b>							<b>72,575</b>



1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
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		6,700							6,700
270	<b>Total Support Services - Central</b>	<b>2600</b>		<b>6,700</b>							<b>6,700</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>112,300</b>							<b>112,300</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>153,605</b>				<b>0</b>			<b>153,605</b>
288	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(21,642)</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	62,000	0	0		62,000
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>62,000</b>	<b>0</b>	<b>0</b>		<b>62,000</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			0
299	Payment for Special Education Programs	4120			0			0			0
300	Payment for CTE Programs	4140			0			0			0
301	Other Payments to In-State Governmental Units (Describe & Itemize)	4190			0			0			0
302	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			<b>0</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>62,000</b>	<b>0</b>	<b>0</b>		<b>62,000</b>
305	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>100</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	0	0	0	0	0	0		0
313	Unemployment Insurance Payments	2363	0	0	6,000	0	0	0	0		6,000
314	Insurance Payments (regular or self-insurance)	2364	0	0	63,000	0	0	0	0		63,000
315	Risk Management and Claims Services Payments	2365	112,500	27,350	3,000	1,000	5,000	0	0		148,850
316	Judgment and Settlements	2366	0	0	0	0	0	0	0		0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	30,500	4,600	0	0	0		35,100
318	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0		0
319	Legal Service	2369	0	0	6,000	0	0	0	0		6,000
320	Property Insurance (Building & Grounds)	2371	0	0	0	0	0	0	0		0
321	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0		0
322	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>112,500</b>	<b>27,350</b>	<b>108,500</b>	<b>5,600</b>	<b>5,000</b>	<b>0</b>	<b>0</b>		<b>258,950</b>
323	<b>DEBT SERVICE (TF)</b>										
324	<b>Debt Service - Interest on Short-Term Debt</b>										
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 (Describe & Itemize)	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>						<b>0</b>			<b>0</b>
330	<b>Total Direct Disbursements/Expenditures</b>		<b>112,500</b>	<b>27,350</b>	<b>108,500</b>	<b>5,600</b>	<b>5,000</b>	<b>0</b>	<b>0</b>		<b>258,950</b>
331	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(8,333)</b>
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	1,000	2,000	33,000	0	0		36,000
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>1,000</b>	<b>2,000</b>	<b>33,000</b>	<b>0</b>	<b>0</b>		<b>36,000</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>1,000</b>	<b>2,000</b>	<b>33,000</b>	<b>0</b>	<b>0</b>		<b>36,000</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			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	<b>Debt Service - Interest on Short-Term Debt</b>										
346	Tax Anticipation Warrants	5110						0			0
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
348	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
349	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5300</b>						<b>0</b>			<b>0</b>
350	<b>Debt Service - Payments of Principal on Long-Term Debt<sup>15</sup> (Lease/Purchase Principal Retired)</b>							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>						<b>0</b>			<b>0</b>
353	<b>Total Direct Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>1,000</b>	<b>2,000</b>	<b>33,000</b>	<b>0</b>	<b>0</b>		<b>36,000</b>
354	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(17,495)</b>

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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>Spoon River Valley CUSD #4      22-029-0040-26</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>	3,124,288	399,309	329,073	18,730	<b>3,871,400</b>
6	<b>Direct Expenditures</b>	3,156,043	504,400	331,400		<b>3,991,843</b>
7	<b>Difference</b>	(31,755)	(105,091)	(2,327)	18,730	<b>(120,443)</b>
8	<b>Estimated Fund Balance - June 30, 2014</b>	1,330,654	212,474	104,607	88,277	<b>1,736,012</b>
9	<p><b>Unbalanced budget, however, a deficit reduction plan is not required at this time.</b></p>					
10						
11						
12						
12	<p>A deficit reduction plan is required if the local board of education adopts (or amends) the 2013-14 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).</p>					
13	<p><b>Note:</b> The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.</p>					
14	<p>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2012-2013 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.</p>					
15	<p>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</p>					

**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>Spoon River Valley CUSD #4</b>		<b>FY2013-14</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)		1,362,409	217,565	106,934	169,547	1,856,455
8	<b>RECEIPTS/REVENUES</b>		<b>Acct No.</b>				
9	<b>LOCAL SOURCES</b>		<b>1000</b>	1,897,480	229,009	73,823	18,730
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>	993,867	170,300	253,150	0
12	<b>FEDERAL SOURCES</b>		<b>4000</b>	232,941	0	2,100	0
13	<b>Total Receipts/Revenues</b>			3,124,288	399,309	329,073	18,730
14	<b>DISBURSEMENTS/EXPENDITURES</b>		<b>Funct No.</b>				
15	<b>INSTRUCTION</b>		<b>1000</b>	2,089,841			2,089,841
16	<b>SUPPORT SERVICES</b>		<b>2000</b>	912,076	481,000	331,400	1,724,476
17	<b>COMMUNITY SERVICES</b>		<b>3000</b>	5,746	0	0	5,746
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>		<b>4000</b>	148,380	0	0	148,380
19	<b>DEBT SERVICES</b>		<b>5000</b>	0	0	0	0
20	<b>PROVISION FOR CONTINGENCIES</b>		<b>6000</b>	0	23,400	0	23,400
21	<b>Total Disbursements/Expenditures</b>			3,156,043	504,400	331,400	3,991,843
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>			(31,755)	(105,091)	(2,327)	18,730
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>			0	100,000	0	0
25	<b>OTHER USES OF FUNDS (8000)</b>			0	0	0	100,000
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>			0	100,000	0	(100,000)
27	<b>ESTIMATED ENDING FUND BALANCE</b>			1,330,654	212,474	104,607	88,277

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

	A	B	H	I	J	K	L	
1	<b>Spoon River Valley CUSD #4</b> <b>22-029-0040-26</b>		<b>ESTIMATED BUDGET FY2014-15</b>					
2								
3								
4								<i>District Number</i>
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,330,654	212,474	104,607	88,277	1,736,012	
8	<b>RECEIPTS/REVENUES</b>	Acct No.						
9	<b>LOCAL SOURCES</b>	1000					0	
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000					0	
11	<b>STATE SOURCES</b>	3000					0	
12	<b>FEDERAL SOURCES</b>	4000					0	
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0	
14	<b>DISBURSEMENTS/EXPENDITURES</b>	Funct No.						
15	<b>INSTRUCTION</b>	1000					0	
16	<b>SUPPORT SERVICES</b>	2000					0	
17	<b>COMMUNITY SERVICES</b>	3000					0	
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000					0	
19	<b>DEBT SERVICES</b>	5000					0	
20	<b>PROVISION FOR CONTINGENCIES</b>	6000					0	
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		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>		1,330,654	212,474	104,607	88,277	1,736,012	

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

	A	B	M	N	O	P	Q
1			<b>ESTIMATED BUDGET</b>				
2			<b>FY2015-16</b>				
3	<b>Spoon River Valley CUSD #4    22-029-0040-26</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)		1,330,654	212,474	104,607	88,277	1,736,012
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	1000					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000					0
11	<b>STATE SOURCES</b>	3000					0
12	<b>FEDERAL SOURCES</b>	4000					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>	1000					0
16	<b>SUPPORT SERVICES</b>	2000					0
17	<b>COMMUNITY SERVICES</b>	3000					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000					0
19	<b>DEBT SERVICES</b>	5000					0
20	<b>PROVISION FOR CONTINGENCIES</b>	6000					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>		1,330,654	212,474	104,607	88,277	1,736,012

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

	A	B	R	S	T	U	V
1			<b>ESTIMATED BUDGET FY2016-17</b>				
2							
3	<b>Spoon River Valley CUSD #4    22-029-0040-26</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)		1,330,654	212,474	104,607	88,277	1,736,012
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	1000					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000					0
11	<b>STATE SOURCES</b>	3000					0
12	<b>FEDERAL SOURCES</b>	4000					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>	1000					0
16	<b>SUPPORT SERVICES</b>	2000					0
17	<b>COMMUNITY SERVICES</b>	3000					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000					0
19	<b>DEBT SERVICES</b>	5000					0
20	<b>PROVISION FOR CONTINGENCIES</b>	6000					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>		1,330,654	212,474	104,607	88,277	1,736,012



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

	A	B	W	X	Y	Z
1	<b>Spoon River Valley CUSD #4    22-029-0040-26</b> <i>District Number</i>		<b>SUMMARY</b> <b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b> <b>ESTIMATED BUDGET</b> <i>Date of Adoption:</i> _____ (Enter as MM/DD/YY)			
2						
3						
4						
5						
6			FY2013-14	FY2014-15	FY2015-16	FY2016-17
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,856,455	1,736,012	1,736,012	1,736,012
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>				
9	LOCAL SOURCES	1000	2,219,042	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	1,417,317	0	0	0
12	FEDERAL SOURCES	4000	235,041	0	0	0
13	<b>Total Receipts/Revenues</b>		3,871,400	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>				
15	INSTRUCTION	1000	2,089,841	0	0	0
16	SUPPORT SERVICES	2000	1,724,476	0	0	0
17	COMMUNITY SERVICES	3000	5,746	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	148,380	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	23,400	0	0	0
21	<b>Total Disbursements/Expenditures</b>		3,991,843	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(120,443)	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>					
24	OTHER SOURCES OF FUNDS (7000)		100,000	0	0	0
25	OTHER USES OF FUNDS (8000)		100,000	0	0	0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		1,736,012	1,736,012	1,736,012	1,736,012

**Deficit Reduction Plan-Background/Assumptions**  
**Fiscal Year 2014 through Fiscal Year 2017**

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**Spoon River Valley CUSD #4**      **22-029-0040-26**

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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/2014/budget.htm](http://www.isbe.net/sfms/budget/2014/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 FY2014 budgeted expenditures over FY2013 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: Spoon River Valley CUSD #4  
RCDT Number: 22-029-0040-26

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2013			Budgeted Expenditures, Fiscal Year 2014		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	100,683		100,683	105,715		105,715
2. Special Area Administration Services	2330			0	500		500
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
<b>8. Totals</b>		100,683	0	100,683	106,215	0	106,215
<b>9. Estimated Percent Increase (Decrease) for FY2014 (Budgeted) over FY2013 (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 20-5 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)