

***Oak Park and River Forest High School
District 200***

201 North Scoville Avenue • Oak Park, IL 60302-2296

TO: Board of Education
FROM: Tod Altenburg, Chief Financial Officer
DATE: August 13, 2013
RE: Resolution to Place the FY 2014 Tentative Budget on Display

BACKGROUND

A Tentative Budget for FY 2014 has been prepared by the Chief Financial Officer must be made available for public inspection, and put on display for at least thirty days.

SUMMARY OF FINDINGS

A publication will be placed in the Oak Leaves and Wednesday Journal newspapers stating that a tentative budget for the fiscal year beginning July 1, 2013 has been prepared in tentative form as required by law and is available for public inspection. A public hearing will be held on September 26, 2013 for the purpose of considering and acting upon such budget.

RECOMMENDATIONS (OR FUTURE DIRECTIONS)

To approve the resolution to place the FY 2014 tentative budget on display for 30 days at the August 22nd Board of Education meeting.

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN by the Board of Education of the Oak Park and River Forest High School, Consolidated High School District Number 200, Cook County, Illinois, that the Tentative Budget for said school district for the fiscal year beginning July 1, 2013, and ending June 30, 2014, will be on display for public inspection at the Business Office in the High School building at 201 North Scoville Avenue, Oak Park, Illinois, beginning at 8:00 A.M., August 23, 2013.

NOTICE IS FURTHER GIVEN that a public hearing on said budget will be held at 7:30 P.M., September 26, 2013 in the Board Room of this school district.

Board of Education, Oak Park and River Forest High School Consolidated High School District Number 200, Cook County, Illinois.

**RESOLUTION REGARDING
THE TENTATIVE BUDGET FOR FISCAL YEAR 2013 - 2014
BE PLACED ON DISPLAY**

BE IT RESOLVED by the Board of Education of the Oak Park and River Forest High School, Consolidated High School District Number 200, Cook County, Illinois, Tod Altenburg, Chief Financial Officer has prepared a tentative budget for the fiscal year beginning July 1, 2013; that a draft thereof be made available for public inspection in the Business Office beginning at 8:00 A.M., August 23, 2013; that a public hearing be held by this Board at 7:30 P.M. on September 26, 2013, at the office of this Board for the purpose of considering and acting upon such budget; that the Secretary of this Board cause to be published in Oak Leaves and Wednesday Journal newspapers published in this school district, a notice of such public hearing, such notice to state that a tentative budget for the fiscal year beginning July 1, 2013, has been prepared in tentative form as required by law and is available for public inspection at the office of this Board; and that Tod Altenburg be authorized to present the tentative budget at the public hearing at 7:30 P.M. on September 26, 2013.

PASSED THIS 22nd day of August, 2013.

APPROVED:

President, Board of Education,
Oak Park and River Forest High School,
District No. 200, Cook County, Illinois

ATTEST:

Secretary, Board of Education,
Oak Park and River Forest High School,
District No. 200, Cook County, Illinois

Tentative Budget Fiscal Year 2013 – 2014



“Those Things That Are Best”

**OAK PARK AND RIVER FOREST HIGH SCHOOL
DISTRICT 200
COOK COUNTY
OAK PARK, ILLINOIS 60302**

AUGUST 13, 2013

PROPOSED TIMELINE FOR ADOPTION:

PRESENTATION TO FINANCE COMMITTEE:	AUGUST 13, 2013
DATE/TIME OF TENTATIVE BUDGET DISPLAY:	AUGUST 23, 2013 AT 8:00 A.M.
DATE/TIME OF PUBLIC HEARING AND ADOPTION:	SEPTEMBER 26, 2013 AT 7:30 P.M.

OAK PARK AND RIVER FOREST HIGH SCHOOL FISCAL YEAR 2013- 2014 TENTATIVE BUDGET MANAGEMENT DISCUSSION AND ANALYSIS

INTRODUCTION

Included in this document is the Management Discussion and Analysis of the 2013-2014 Tentative Budget along with a one-page budget summary by program and a fund by fund comparison of FY13 Amended Budget to FY14 Tentative Budget amounts. Also included is the legally required ISBE form 50-36 that will be available and on display for the public to review.

Currently, the District is in the process of compiling the rest of the data, charts, tables, narration, etc., that is required for submission to ASBO (Association of School Business Officials) International's Meritorious Budget program. A draft of the Meritorious Budget document will be made available closer to the time that the Board of Education will be asked to adopt the final budget on September 26, 2013.

As required by the School Code of Illinois, the Tentative Budget is presented for the consideration of the Board of Education and the communities of Oak Park and River Forest. This budget is in tentative format and, therefore, summarized. The Tentative Budget will be reviewed at the August 13, 2013, Finance Committee Meeting. The Tentative Budget will be put on display in the Business Office for 30 days beginning August 23, 2013. The Tentative Budget will be revised, if necessary, and reviewed again at the Finance Committee Meeting in September, and the Board of Education will approve a Final Budget at the public hearing at 7:30 P.M. preceding the September 26, 2013 Board of Education Meeting.

This Tentative Budget contains several estimates based on the information currently available. These estimates relate to the cost of salaries and benefits for future staff members yet to be hired. This budget also includes estimated amounts of general state aid and categorical state aid. Revenue and expenditures for some state and federal grants that have not been finalized and approved are omitted and will be added later.

ALIGNMENT WITH BOARD GOALS

The District continues its commitment to narrow the achievement gap and to meet the needs of special education students. The financial resources required to address these issues are significant. In accordance with previous Board of Education goals, the District embarked on a complete overhaul of the budgeting process. As a part of this model, the Finance Advisory Committee was formed. This committee recommended several changes to the budgeting process. The FY 2013-2014 budget is the second budget year of the new process. This new process included Cost Containment Working Groups, Quality Review Committees (QRC) and an Advisory Leadership Team (ALT). The FY

2014 budget parameters are in alignment with the total expenditures as recommended by the ALT less the amount to fund the Early Childhood Collaborative initiatives and the abatement of the debt for the 2012 levy.

During this budget year the District will complete the strategic planning process and the long term facility planning process. The District has also convened a new Finance Advisory Committee (FAC) to address questions of fund balances, future levies, and the District's long-term financial stability.

The staff development budget for FY 2014 reflects a move toward increasing our internal capacity to provide on-going certified staff development. In addition to the Institute days and periodic staff development days, it provides for the continuation of Learning Strands. The Teacher Collaboration Teams will also continue. Courageous Conversations about Race will be expanded to a larger group and be a part of the staff development learning strands. In addition, the District will continue the services of the Pacific Education Group. The overall budget will increase by \$67,000 compared to FY 2013 and includes training in executive functioning and Beyond Diversity. Other new offerings include TCT leader training and stipends.

The Board of Education has reviewed and approved a technology plan. The next phase of that plan includes the purchase of a data warehousing tool and the implementation of a new IEP reporting system. The overall technology budget will decrease by \$110,000 compared to the FY 2013 budget. The majority of this decrease is in capital purchases.

The Facility Committee has developed a long range facility plan for Life Safety, energy efficiency and instructional space upgrades. To this end, the District continues to reduce its overall costs related to utilities, recycles all construction materials, has reduced its use of paper by implementing paperless processes and has transitioned to the use of green cleaning products. During FY 2014, the District will continue to work with the Long Term Facility Planning Committee to create a master plan to address the topics of pool replacement, instructional space related to increased enrollment and 21st Century learning environments, and safety issues.

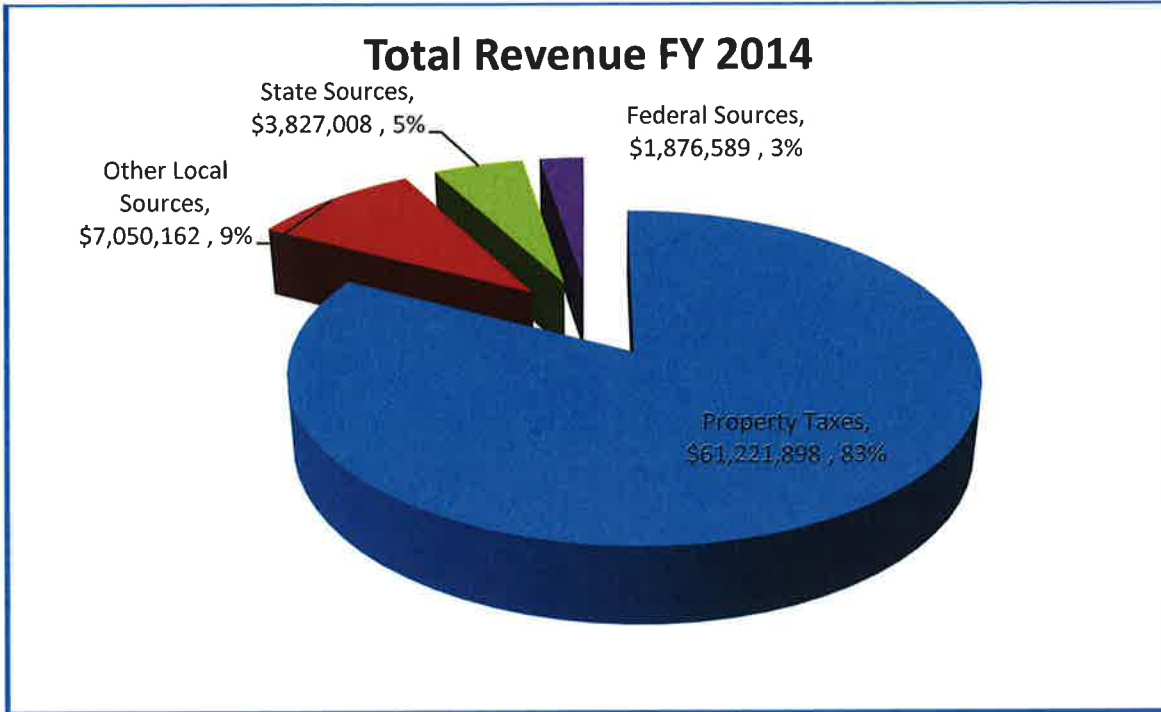
During the FY 2014 budgeting process, the working groups were redesigned into one large group. A half day workshop was held and the group discussed and recommended several cost containment strategies. The District Leadership Team reviewed the suggestions and implemented several of the suggestions.

Working Group Ideas Implemented in FY 2014

WEBSITE UTILIZATION--registration process	The district installed a new on-line registration process, which was implemented in the spring of 2013.
Confirm residency annually 100%	The District implemented a pilot program to verify residency for the FY 2014 school year. This process will enable the district to deny access to non-residents in the fall.
Reduction of printing	The district continues to reduce printing costs and several classes are now paperless, so is the residency verification process.
Summer school for some subjects	The summer school program will offer on-line credit recovery this summer. This program will reduce the need for students to repeat some classes
Grants - Energy Star	Grant has been submitted
Centralize purchase & borrowing of videos	The district is exploring this option.
Pay off debt - cost savings	The district will ask the Board of Education to consider paying off some of its debt on the December 1, 2013 call date.
Clerical Automation and time studies	The residency department was reviewed and a new data collection system designed and implemented.

REVENUE

Oak Park and River Forest High School receives most of its funding from Local Property Taxes and other local sources such as Corporate Personal Property Taxes, Investment Income, Tax Increment Financing Distributions, and Student Fees.



In FY 2012, 2013 and in FY 2014, 5% of total revenue is provided by the State of Illinois for General State Aid, Categorical aids, Food Service, Transportation and Special Education. The Federal government provided 2% of total revenue for Title grants and for Special Education in FY 2013 and will provide 3% in FY 2014.

For FY 2014, the District will experience a decrease in total revenue of approximately \$3.8 million dollars. Property taxes will decrease by \$3.7 million dollars due to the decision to abate the debt service for the 2012 levy. The decision to abate the tax revenue is a one year decision. The dollars to pay the debt service will be transferred from the Working Cash fund.

Fiscal years 2013 and 2014 total revenue by source for all funds

Type of Revenue	FY 2013	FY 2014	Change	Percent Change
	Amended Budget	Tentative Budget		
Property Taxes	\$64,936,963	\$61,221,898	\$(3,715,065)	-5.72%
Other Local Sources	\$ 7,054,961	\$ 7,050,162	\$ (4,799)	-0.07%
State Sources	\$ 3,666,774	\$ 3,827,008	\$ 160,234	4.37%
Federal Sources	\$ 1,936,477	\$ 1,876,589	\$ (59,888)	-3.09%
Total	\$77,595,175	\$73,975,657	\$(3,619,518)	-4.66%

In FY 2014, Property Taxes and Other Local Sources will account for 92% of the total revenue.

Property Taxes

Since the District is a tax-capped district, property tax receipts will be limited to the December 31, 2012 Consumer Price Index of 1.7%, plus the value of new property for the 2012 Levy. The Board of Education carefully considered an option to reduce the levy in order to provide some tax relief to local property tax payers. The Board of Education decided to abate the Bond and Interest Levy for 2012. The dollars required to make the bond payments will be transferred from the Working Cash Fund. This is a one-year election that will reduce the property taxes for the high school portion of the tax bill. Next tax year, the levy will automatically return to the tax bills unless additional action is taken. The 2012 levy will be paid in two installments; one received in March/April of 2013 and the other will be received in the fall of 2013. The spring payment will be 55% of the prior year levy. The total property taxes for FY 2014 are expected to be approximately \$3.7 million dollars less than FY 2013.

Other Local Revenue

Other Local Revenue consists of Corporate Personal Property Replacement Taxes (CPPRT), interest income, TIF surplus distributions and student fees. We anticipate CPRRT will decline approximately \$400,000.

The District has completed negotiations with the Village of Oak Park regarding the 2003 Downtown TIF Intergovernmental Agreement. The parties have agreed to discontinue “carve out” of EAV. Future payments will be received as surplus distributions from the TIF proceeds and will be recorded as Other Local Revenue. TIF distributions for this new agreement are received on a quarterly basis.

State Funding

The State of Illinois continues to have financial difficulties. Conversations concerning future funding for public school districts continue. We anticipate that general state aid will be prorated at 88.7%. Conversations continue on the long-term funding for the TRS pension plan as well.

State Revenue

<i>Type of Revenue</i>	<i>FY 2013</i>	<i>FY 2014</i>	<i>Change</i>
<i>Education Fund</i>			
General State Aid	\$ 1,226,624	\$ 1,307,705	\$ 81,081
Categorical Aid	<u>\$ 1,676,464</u>	<u>\$ 1,653,222</u>	<u>\$ (23,242)</u>
Sub-Total Education Fund	\$2,903,088	\$2,960,927	\$ 57,839
<i>Food Service Fund</i>			
Free Lunch/Breakfast	\$ 18,686	\$ 16,081	\$ (2,605)
<i>Transportation Fund</i>			
Special Ed Transportation	\$ 745,200	\$ 850,000	\$ 105,000
Total	\$3,666,774	\$3,827,008	\$ 160,234
Net increase in anticipated State revenue			

Federal Funding

Federal Sources of Revenue is expected to decrease slightly. The majority of the decrease will be in the IDEA and Title I grants.

EDUCATION FUND

Revenue

Property taxes in the Education Fund will decrease by 1.62%.

Other Local Sources of Revenue will increase by 4.33%. Surplus distributions from the Downtown TIF district are expected to increase by approximately \$93,000. Interest income is anticipated to be the same as last year. Student fees are expected to increase slightly with the increase in enrollment.

Expenditures

Total expenditures in the Education Fund will increase approximately 3.7% over FY 2013. General Instructional, Special Education, Interscholastic Program, Drivers

Education, Other Instructional and Administrative Support expenditures will increase as expenditures in Pupil Support Services, Summer School, and Vocational Programs decrease.

	FY 13	FY 14	Difference	Δ %
Salaries	\$ 33,792,251	\$ 34,608,739	\$ 816,488	2.42%
Benefits	\$ 6,462,026	\$ 6,836,089	\$ 374,063	5.79%
Purchased Services	\$ 3,020,399	\$ 3,024,441	\$ 4,042	0.13%
Supplies & Materials	\$ 917,505	\$ 1,095,326	\$ 177,821	19.38%
Furniture and Equipment	\$ 1,358,385	\$ 1,048,920	\$ (309,465)	-22.78%
Other	\$ 3,341,650	\$ 4,089,339	\$ 747,689	22.37%
	<u>\$ 48,892,216</u>	<u>\$ 50,702,854</u>	<u>\$ 1,810,638</u>	<u>3.70%</u>

The majority of the dollar increase in total expenditures is in the salary and benefit categories. The salaries and benefits reflect the results of contract negotiations with all bargaining units. The District has negotiated a two year contract with the Faculty Senate. The two year agreement provided for a hard freeze (no movement on the steps and no increase in the base) in the first year of the contract (FY 2013) and a soft freeze (one step movement on the salary schedule and no increase in the base) in FY 2014. The agreement also provides for additional supervisory opportunities, the removal of the bell schedule from the contract, and a 403(b) match increase of 1.75%.

The Service Employees International Union Local 73 for the Classified Personnel contract expired on June 30, 2013. Contract negotiations have not begun.

FY 2014 will be the fifth year of a five-year contract with the Service Employees International Union Local 73, Safety and Support Team. The contract provides 2% increases in each of the five years of the contract.

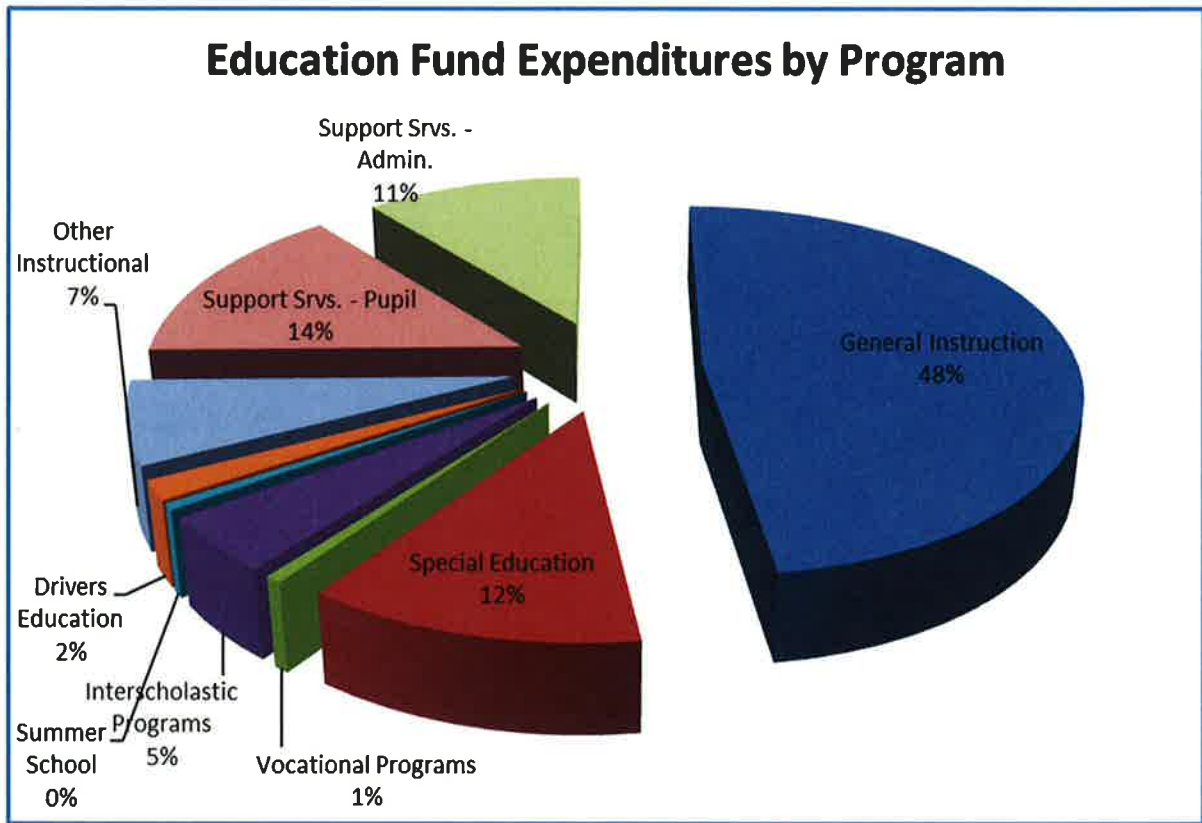
The contract with the Service Employees International Union, Local 73, Buildings and Grounds Custodial and Maintenance staff was a four-year contract expiring on June 30, 2012. Contract negotiations were just completed and provide salary increases ranging from 1.75% to 2.0% over the four-year term.

Student enrollment is expected to increase this school year. Therefore, faculty staffing has been increased accordingly. One position previously reflected in the Faculty staffing will be transferred to Building Administration as the position of Dean has been eliminated and the new position of Student Interventionist is newly created. In addition, the position of Teacher Leader for Instructional Technology has been added to the Faculty FTE.

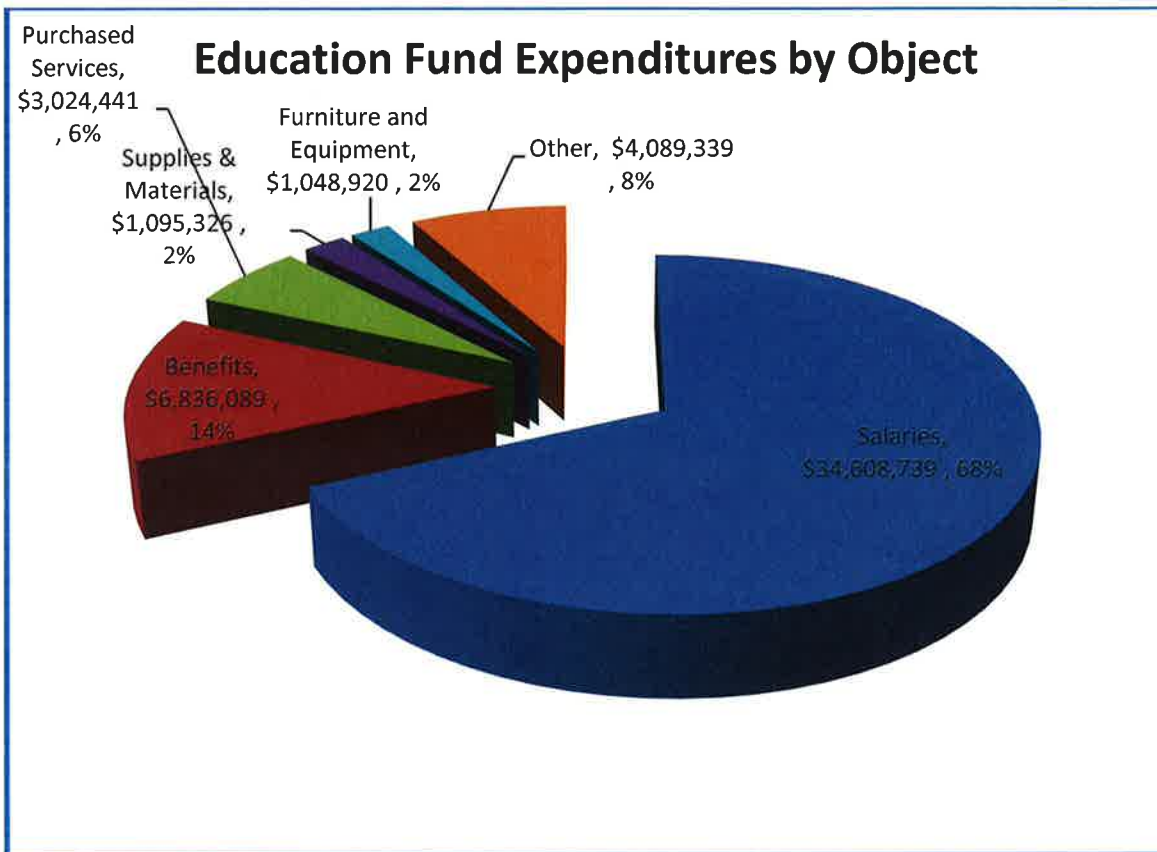
Non-affiliated FTE will increase by 1.0 supervisory FTE as the position of Director of Registration and Registrar is created and a position of residency clerical is eliminated from the CPA unit. Two administrative assistant positions have been reclassified to the non-affiliated unit from clerical due to supervisory and confidential duties.

The budget for off-campus special education placements will be \$3.4 million compared to \$2.7 million in FY 2013; this amount is reflected in Other Instructional Programs along with the recent agreement to provide funding to the Collaboration for Early Childhood. The new intergovernmental agreement requires OPRFHS to provide \$216,000 in the first year of the agreement and then 1% of Educational Fund expenditures in subsequent years.

The large decrease in Furniture and Equipment is for the reduction in technology spending now that the Voice over IP and project is completed.



General Instruction, Special Education, Applied Arts, Drivers Education, and Other Instructional costs are estimated to be approximately 70.0% of the Education Fund expenditures, compared to 69.39% in FY 2013, 68.95% in FY 2012 and 68.55% in FY 11. The positive trend in re-allocating resources to instructional programs continues. The Pupil Support category includes tuition for students placed out of the district.



In FY 2014, salaries will be 68% of the budget, down from 69% in FY 2013, and 71% in FY 2012 and FY 2011. Benefits will be 14% of the budget, an increase of 1% over FY 2013. Special Education tuition is part of the expenditures titled Other Objects and will be 8% of the Education Fund budget compared to 6.2% in FY 2013, and 5.4% in FY 2012. Purchased Services will be 6%, which is consistent with FY 2012 and FY 2013, and compared to 5% in FY 2011.

BOOKSTORE FUND

The Illinois State Board of Education Textbook Loan Program has been discontinued. This program previously provided textbooks to the school district for free. The loss of funding had a significant impact on the textbook costs for families. After careful consideration and considerable debate, the Board of Education implemented an Instructional Materials Fee in the fall of 2011. Textbooks and instructional materials are now delivered to students in a rental format rather than a purchase format.

Fiscal Year 2014 will be the third year of the new program. The Bookstore experienced a loss in FY 2012 as the District purchased all of the books in order to transition from a textbook purchasing program to an instructional materials fee and textbook rental program. The Instructional Materials Fee has been averaged over a five-year horizon, which coincides with the textbook replacement cycle. By the end of the five-year cycle the initial investment in textbooks should be recouped.

FOOD SERVICE FUND

The budget reflects a slight increase in revenue and expenditures. The District will receive an additional \$0.05 per meal from the District 97 lunch program and we will provide additional fresh fruit and vegetables.

The District has successfully completed a sixth year of providing food service to District 97. Through this cooperative agreement, economies of scale are achieved, resulting in cost savings for both Districts as well as an increase in nutritional quality. District 97 has just agreed to a three-year contract extension.

The district will replace the delivery van this budget year.

OPERATIONS AND MAINTENANCE FUND

Beginning in FY 2011, the O & M Fund makes annual transfers to the Capital Projects Fund for construction projects. This is a new requirement of the ISBE account code structure. The *Five Year Plan* reflects annual transfers for construction and equipment replacement purposes. It will be important to sustain cost containment measures in the O & M Fund to support the necessary facility maintenance required to protect the District's and communities' valuable asset. It is important to maintain this objective due to the limited borrowing capacity of the District imposed by law.

The District's contract with the Buildings and Grounds Custodial and Maintenance, Service Employees International Union, Local 73 expired June 30, 2012. A new four-year agreement was recently reached and the increases have been incorporated into the budget.

TORT IMMUNITY FUND

Expenditures for the Tort Immunity Fund include Property, Liability and Workers' Compensation insurance, health safety inspections, repairs, maintenance and purchase of safety related equipment, legal bills and settlement payments. The July 1, 2013 renewal for Property and Liability insurance was a 3.31% increase in premium and Workers' Compensation was a .78% decrease.

There are planned expenditures to enhance the door locking system, video camera recording system and for athletic equipment safety inspections and replacement. The District maintains a contingency for possible emergency needs during the school year.

TRANSPORTATION FUND

The District currently owns two activity buses, two Special Education wheel chair equipped mini-bus, and two vans for transporting small groups of students for activities and Special Education programs. These vehicles have greatly reduced the cost of transportation for small groups of students. The District will replace one of the buses this fiscal year for a cost of approximately \$50,000. The fund balance is maintained in order

to meet future vehicle replacement needs and unexpected increases in special education transportation costs.

The District issued a request for bids for transportation services and has contracted with Grand Prairie for Special Education and with R & D for activity and field trip transportation needs. The District has a three-year contract with provision for up to two additional one-year contract extensions. Total transportation costs will increase by \$237,493.

IMRF/ SOCIAL SECURITY FUND

The Illinois Municipal Retirement Fund is the pension fund for non-certified employees. This fund also records expenditures related to social security.

The slight decrease in expenditures for this fund relate to an expected decrease in the IMRF rate. The rate will decrease to 11.75% on January 1, 2014. Historical rates effective on January 1, have been, 7.37% in 2004, 8.59% in 2005, 9.39% in 2006, 9.61% in 2007, 8.9% in 2008, 8.66% in 2009, 9.53% in 2010, 10.48% in 2011 and 11.53% in 2012, and 12.29% in 2013. The IMRF rate is expected to decline on January 1, 2014 to 11.75% now that the Fund has recouped losses from impaired assets due to the economic downturn. We expect the rate to level off for the foreseeable future.

WORKING CASH FUND

The District's primary source of revenue is property tax revenue, which is received in installments twice per year. The fund balances help the District with cash flow needs between the payment dates. A nine-month reserve is desirable in order to meet financial obligations from the period of July through December when the next levy deposit is received. The time period of July to December is the largest expenditure period due to debt service obligations, construction projects, retirement obligations, and back-to-school purchases.

In FY 2014, the District will transfer dollars from the Working Cash Fund to the Bond and Interest Fund in order to make debt payments. This transfer is needed in order to meet the obligation due to the abatement of the Bond and Interest tax levy for the 2012 levy year.

BOND AND INTEREST FUND

This fiscal year no property tax revenue will be received in the Bond and Interest Fund. This is due to the abatement of the levy for the 2012 tax year. Dollars will be transferred from the Working Cash Fund to make the principal and interest payments.

The total expenditures will be less than FY 2013 due to the retirement of the 2003B General Obligation Refunding Bonds on December 1, 2012. The District is considering early payoff of the 2003A and the 2004 General Obligation Debt Certificates on the December 1, 2013 call date. This investment of approximately \$5.0 million dollars will potentially save the community \$1.3 million dollars of interest income. The District would use Working Cash dollars to pay off the debt early. This has not been included in

the budget at this time because the Board of Education will make a final decision in the fall of 2013.

CAPITAL PROJECTS FUND

In summer 2013, the District will improve HVAC systems, tuck point the exterior of the building, improve electrical and plumbing, replace ceiling and flooring and upgrade lighting. The source of revenue will be transferred from the O & M Fund.

The District has convened a Long Term Facility Planning Committee. This committee will be discussing future direction of facility upgrades and making a recommendation to the Superintendent during the 2014 school year.

LIFE SAFETY FUND

The local sources of revenue in the Life Safety Fund will decline by \$1,037,290. During the summer of 2013, the District will continue projects that were approved in the Life Safety master plan. These projects include asbestos removal, HVAC repair and replacement, and electrical and plumbing upgrades. These projects will complete the master plan and the levy will be reduced.

A transfer of \$616,290 will be made to the Bond and Interest Fund in order to pay the debt for the previous roof replacement project.

DENTAL AND MEDICAL SELF-INSURED FUNDS

The District is self-insured for the PPO low deductible and PPO VEBA high deductible medical plans and for the HMO and pharmacy plans. The January 1, 2013 renewal was a 7.0% increase and the January 1, 2014 budget reflects a trend increase of 7.0%. The Dental premium increased 0.0% on January 1, 2013 and the budget includes a trend increase of 7% for the January 1, 2014 renewal.

Certified retirees access the State TRIP insurance plan rather than the District insurance plan. A positive change in fund balance in the Medical Insurance Fund reflects a planned increase in the reserve for future claims.

WORKERS' COMPENSATION SELF-INSURED FUND

In July 2006, the District renewed the Workers' Compensation Insurance with the SELF cooperative pool, taking advantage of the high deductible partially self-insured option. In December of 2006, it became apparent that the SELF cooperative pool was experiencing significant structural instability due to districts with excessive losses. An attempt by the pool's executive board to help these districts migrate to a high risk insurance alternative was unsuccessful. In January of 2007, the Board of Education approved a resolution to withdraw from the pool and seek outside bids for insurance. As a part of that process, the District received and accepted an insurance bid from CLIC. The reserves in this Fund remain until all outstanding claims are resolved and the SELF fund releases excess Funds back to the District.

OAK PARK RIVER FOREST HIGH SCHOOL DISTRICT 200
 2013 - 2014 Tentative Budget
 August 2013

	EDUCATION FUND	BOOKSTORE FUND	FOOD SERVICE FUND	OP. & MAINT. FUND	TORT FUND	TRANSP. FUND	IMRF FUND	WORKING CASH FUND	BOND & INT. FUND	CAPITAL PROJ. FUND	LIFE SAFETY FUND	FY 14 TENTATIVE BUDGET	FY 13 AMENDED BUDGET
Receipts													
Property Taxes	46,405,026	-	-	8,232,439	1,152,031	831,486	2,457,963	933,151	-	-	1,209,802	61,221,898	64,936,963
Other Local Sources	2,419,260	1,006,000	2,241,661	965,000	4,700	6,000	122,900	17,000	3,500	263,600	541	7,050,162	7,054,961
State Sources	2,960,927	-	16,081	-	-	850,000	-	-	-	-	-	3,827,008	3,666,774
Federal Sources	1,662,928	-	213,661	-	-	-	-	-	-	-	-	1,876,589	1,936,477
Total Receipts	53,448,141	1,006,000	2,471,403	9,197,439	1,156,731	1,687,486	2,580,863	950,151	3,500	263,600	1,210,343	73,975,657	77,595,175
Expenditures													
General Instruction	24,260,539	1,049,861	-	-	-	-	486,390	-	-	-	-	25,796,790	23,961,817
Special Education	6,101,313	-	-	-	-	-	304,682	-	-	-	-	6,405,995	6,268,500
Vocational Programs	308,472	-	-	-	-	-	21,040	-	-	-	-	329,512	372,442
Interscholastic Programs	2,411,046	-	-	-	-	-	137,158	-	-	-	-	2,548,204	2,494,000
Summer School	280,471	-	-	-	-	-	10,822	-	-	-	-	291,293	315,323
Drivers Education	854,856	-	-	-	-	-	10,205	-	-	-	-	865,061	859,182
Other Instructional	3,654,118	-	-	-	-	-	15,509	-	-	-	-	3,669,627	3,106,398
Support Svcs. - Pupil	7,289,617	-	-	-	-	1,683,486	478,113	-	-	-	-	9,451,216	9,213,660
Support Svcs. - Admin.	5,334,922	-	2,495,679	5,717,148	1,178,728	-	907,300	-	-	6,682,933	833,893	15,833,777	16,517,496
Construction	-	-	-	-	-	-	-	-	3,074,534	-	-	7,516,826	5,919,434
Debt Service	-	-	-	-	-	-	-	-	-	-	-	3,074,534	3,529,987
Total Expenditures	50,695,554	1,049,861	2,495,679	5,717,148	1,178,728	1,683,486	2,371,219	-	3,074,534	6,682,933	833,893	75,782,835	72,558,239
Sources of Funds													
Uses of Funds													
Change in Fund Balance	2,752,787	(43,861)	(24,276)	(2,939,042)	(21,997)	4,000	209,644	(1,537,229)	32,636	-	(239,840)	(1,807,178)	5,036,936
Beginning Balance (audited)	94,355,014	1,142,076	384,530	7,401,081	2,878,134	3,453,140	3,144,943	10,026,367	1,431,545	938,714	418,821	125,594,365	120,557,429
Est. Ending Balance	97,107,801	1,098,215	360,254	4,462,039	2,856,137	3,457,140	3,354,587	8,489,138	1,464,181	938,714	178,981	123,787,187	125,594,365

OAK PARK RIVER FOREST HIGH SCHOOL DISTRICT 200
2013 - 2014 Tentative Budget
August 2013

Education Fund

	Amended Budget 2012 - 2013	Tentative Budget 2013 - 2014	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	47,170,140	46,405,026	(765,114)	-1.62%
Other Local Sources	2,318,744	2,419,260	100,516	4.33%
State Sources	2,903,088	2,960,927	57,839	1.99%
Federal Sources	1,731,494	1,662,928	(68,566)	-3.96%
	<u>54,123,466</u>	<u>53,448,141</u>	<u>(675,325)</u>	<u>-1.25%</u>
<i>Expenditures</i>				
General Instruction	23,491,546	24,260,539	768,993	3.27%
Special Education	5,981,892	6,101,313	119,421	2.00%
Vocational Programs	351,507	308,472	(43,035)	-12.24%
Interscholastic Programs	2,353,568	2,411,046	57,478	2.44%
Summer School	303,744	280,471	(23,273)	-7.66%
Drivers Education	849,582	854,856	5,274	0.62%
Other Instructional	3,092,356	3,654,118	561,762	18.17%
Support Srvs. - Pupil	7,311,214	7,289,617	(21,597)	-0.30%
Support Srvs. - Admin.	5,156,807	5,542,422	385,615	7.48%
	<u>48,892,216</u>	<u>50,702,854</u>	<u>1,810,638</u>	<u>3.70%</u>
 Change in Fund Balance	 5,231,250	 2,745,287	 (2,485,963)	 -47.52%
 Beginning Balance (audited)	 <u>86,194,714</u>	 <u>91,425,964</u>		
Ending Balance	<u>91,425,964</u>	<u>94,171,251</u>		

OAK PARK RIVER FOREST HIGH SCHOOL DISTRICT 200
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Bookstore Fund

	Amended Budget 2012 - 2013	Tentative Budget 2013 - 2014	Difference Amount	Difference Percent
<i>Receipts</i>				
Other Local Sources	1,003,000	1,006,000	3,000	0.30%
	<u>1,003,000</u>	<u>1,006,000</u>	<u>3,000</u>	
<i>Expenditures</i>				
General Instruction	831,517	1,049,861	218,344	26.26%
	<u>831,517</u>	<u>1,049,861</u>	<u>218,344</u>	
Change in Fund Balance	171,483	(43,861)	(215,344)	125.58%
Beginning Balance (audited)	<u>970,593</u>	<u>1,142,076</u>		
Ending Balance	<u>1,142,076</u>	<u>1,098,215</u>		

Food Service Fund

	Amended Budget 2012 - 2013	Tentative Budget 2013 - 2014	Difference Amount	Difference Percent
<i>Receipts</i>				
Other Local Sources	2,212,817	2,241,661	28,844	1.30%
State Sources	18,686	16,081	(2,605)	-13.94%
Federal Sources	204,983	213,661	8,678	4.23%
	<u>2,436,486</u>	<u>2,471,403</u>	<u>34,917</u>	1.43%
<i>Expenditures</i>				
Support Svcs. - Admin.	<u>2,436,486</u>	<u>2,495,679</u>	<u>59,193</u>	2.43%
	<u>2,436,486</u>	<u>2,495,679</u>	<u>59,193</u>	2.43%
Change in Fund Balance	-	(24,276)	(24,276)	N/A
Beginning Balance (audited)	<u>384,530</u>	<u>384,530</u>		
Ending Balance	<u>384,530</u>	<u>360,254</u>		

OAK PARK RIVER FOREST HIGH SCHOOL DISTRICT 200
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Operations and Maintenance Fund

	<u>Amended Budget 2012 - 2013</u>	<u>Tentative Budget 2013 - 2014</u>	<u>Difference Amount</u>	<u>Difference Percent</u>
<i>Receipts</i>				
Property Taxes	7,275,613	8,232,439	956,826	13.15%
Other Local Sources	954,000	965,000	11,000	1.15%
	<u>8,229,613</u>	<u>9,197,439</u>	<u>967,826</u>	<u>11.76%</u>
<i>Expenditures</i>				
Support Svcs. - Admin.	5,917,916	5,717,148	(200,768)	-3.39%
	<u>5,917,916</u>	<u>5,717,148</u>	<u>(200,768)</u>	<u>-3.39%</u>
Uses of Funds	<u>(3,954,012)</u>	<u>(6,419,333)</u>	<u>(2,465,321)</u>	<u>62.35%</u>
Change in Fund Balance	(1,642,315)	(2,939,042)	(1,296,727)	-78.96%
Beginning Balance (audited)	<u>9,043,396</u>	<u>7,401,081</u>		
Ending Balance	<u>7,401,081</u>	<u>4,462,039</u>		

Tort Immunity Fund

	<u>Amended Budget 2012 - 2013</u>	<u>Tentative Budget 2013 - 2014</u>	<u>Difference Amount</u>	<u>Difference Percent</u>
<i>Receipts</i>				
Property Taxes	1,169,933	1,152,031	(17,902)	-1.53%
Other Local Sources	4,700	4,700	-	0.00%
	<u>1,174,633</u>	<u>1,156,731</u>	<u>(17,902)</u>	<u>-1.52%</u>
<i>Expenditures</i>				
Support Svcs. - Admin.	1,159,018	1,178,728	19,710	1.70%
	<u>1,159,018</u>	<u>1,178,728</u>	<u>19,710</u>	<u>1.70%</u>
Change in Fund Balance	15,615	(21,997)	(37,612)	-240.87%
Beginning Balance (audited)	<u>2,862,519</u>	<u>2,878,134</u>		
Ending Balance	<u>2,878,134</u>	<u>2,856,137</u>		

OAK PARK RIVER FOREST HIGH SCHOOL DISTRICT 200
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Transportation Fund

	Amended Budget 2012 - 2013	Tentative Budget 2013 - 2014	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	865,341	831,486	(33,855)	-3.91%
Other Local Sources	6,000	6,000	-	0.00%
State Sources	<u>745,000</u>	<u>850,000</u>	<u>105,000</u>	14.09%
	1,616,341	1,687,486	71,145	4.40%
<i>Expenditures</i>				
Support Svcs. - Pupil	<u>1,445,993</u>	<u>1,683,486</u>	<u>237,493</u>	16.42%
	<u>1,445,993</u>	<u>1,683,486</u>	<u>237,493</u>	16.42%
Change in Fund Balance	170,348	4,000	(166,348)	-97.65%
Beginning Balance (audited)	<u>3,282,792</u>	<u>3,453,140</u>		
Ending Balance	<u>3,453,140</u>	<u>3,457,140</u>		

Illinois Municipal Retirement/Social Security Fund

	Amended Budget 2012 - 2013	Tentative Budget 2013 - 2014	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	2,569,793	2,457,963	(111,830)	-4.35%
Other Local Sources	<u>122,900</u>	<u>122,900</u>	-	0.00%
	2,692,693	2,580,863	(111,830)	-4.15%
<i>Expenditures</i>				
General Instruction	470,271	486,390	16,119	3.43%
Special Education	286,608	304,682	18,074	6.31%
Vocational Programs	20,935	21,040	105	0.50%
Interscholastic Programs	140,432	137,158	(3,274)	-2.33%
Summer School	11,579	10,822	(757)	-6.54%
Drivers Education	9,600	10,205	605	6.30%
Other Instructional	14,042	15,509	1,467	10.45%
Support Svcs. - Pupil	456,453	478,113	21,660	4.75%
Support Svcs. - Admin.	<u>1,023,252</u>	<u>907,300</u>	<u>(115,952)</u>	-11.33%
	<u>2,433,172</u>	<u>2,371,219</u>	<u>(61,953)</u>	-2.55%
Change in Fund Balance	259,521	209,644	(49,877)	-19.22%
Beginning Balance (audited)	<u>2,885,422</u>	<u>3,144,943</u>		
Ending Balance	<u>3,144,943</u>	<u>3,354,587</u>		

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Working Cash Fund

	Amended Budget 2012 - 2013	Tentative Budget 2013 - 2014	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	1,048,566	933,151	(115,415)	-11.01%
Other Local Sources	17,000	17,000	-	0.00%
	<u>1,065,566</u>	<u>950,151</u>	<u>(115,415)</u>	<u>-10.83%</u>
Uses of Funds	-	(2,487,380)	(2,487,380)	N/A
Change in Fund Balance	1,065,566	(1,537,229)	(2,602,795)	-244.26%
Beginning Balance (audited)	<u>8,960,801</u>	<u>10,026,367</u>		
Ending Balance	<u>10,026,367</u>	<u>8,489,138</u>		

Bond and Interest Fund

	Amended Budget 2012 - 2013	Tentative Budget 2013 - 2014	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	2,740,444	-	(2,740,444)	-100.00%
Other Local Sources	1,700	3,500	1,800	105.88%
	<u>2,742,144</u>	<u>3,500</u>	<u>(2,738,644)</u>	<u>-99.87%</u>
<i>Expenditures</i>				
Debt Service	<u>3,529,987</u>	<u>3,074,534</u>	<u>(455,453)</u>	<u>-12.90%</u>
	<u>3,529,987</u>	<u>3,074,534</u>	<u>(455,453)</u>	<u>-12.90%</u>
Sources of Funds	<u>616,205</u>	<u>3,103,670</u>	<u>2,487,465</u>	<u>403.67%</u>
Change in Fund Balance	(171,638)	32,636	204,274	-119.01%
Beginning Balance (audited)	<u>1,603,183</u>	<u>1,431,545</u>		
Ending Balance	<u>1,431,545</u>	<u>1,464,181</u>		

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Capital Projects Fund

	Amended Budget 2012 - 2013	Tentative Budget 2013 - 2014	Difference Amount	Difference Percent
<i>Receipts</i>				
Other Local Sources	263,600	263,600	-	0.00%
	<u>263,600</u>	<u>263,600</u>	-	
<i>Expenditures</i>				
Construction	4,217,612	6,682,933	2,465,321	58.45%
	<u>4,217,612</u>	<u>6,682,933</u>	<u>2,465,321</u>	58.45%
Sources of Funds	<u>3,954,012</u>	<u>6,419,333</u>	<u>2,465,321</u>	62.35%
Change in Fund Balance	-	-	-	N/A
Beginning Balance (audited)	<u>958,714</u>	<u>958,714</u>		
Ending Balance	<u>958,714</u>	<u>958,714</u>		

Life Safety Fund

	Amended Budget 2012 - 2013	Tentative Budget 2013 - 2014	Difference Amount	Difference Percent
<i>Receipts</i>				
Property Taxes	2,097,133	1,209,802	(887,331)	-42.31%
Other Local Sources	150,500	541	(149,959)	-99.64%
	<u>2,247,633</u>	<u>1,210,343</u>	<u>(1,037,290)</u>	-46.15%
<i>Expenditures</i>				
Construction	1,701,822	833,893	(867,929)	-51.00%
	<u>1,701,822</u>	<u>833,893</u>	<u>(867,929)</u>	-51.00%
Uses of Funds	<u>(616,205)</u>	<u>(616,290)</u>	<u>(85)</u>	0.01%
Change in Fund Balance	(70,394)	(239,840)	(169,446)	240.71%
Beginning Balance (audited)	<u>489,215</u>	<u>418,821</u>		
Ending Balance	<u>418,821</u>	<u>178,981</u>		

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Dental Insurance Fund

	Amended Budget 2012 - 2013	Tentative Budget 2013 - 2014	Difference Amount	Difference Percent
<i>Receipts</i>				
Insurance Premiums	477,045	476,983	(62)	-0.01%
Other Local Sources	500	500	-	0.00%
	<u>477,545</u>	<u>477,483</u>	<u>(62)</u>	<u>-0.01%</u>
<i>Expenditures</i>				
Staff Services	477,045	476,983	(62)	-0.01%
Change in Fund Balance *	500	500	-	0.00%
Beginning Balance (audited)	158,391	158,891		
Ending Balance	<u>158,891</u>	<u>159,391</u>		

Medical Self Insurance Fund

	Amended Budget 2012 - 2013	Tentative Budget 2013 - 2014	Difference Amount	Difference Percent
<i>Receipts</i>				
Insurance Premiums	6,149,338	6,754,867	605,529	9.85%
Other Local Sources	7,000	7,000	-	0.00%
	<u>6,156,338</u>	<u>6,761,867</u>	<u>605,529</u>	<u>9.84%</u>
<i>Expenditures</i>				
Staff Services	6,149,338	6,754,867	605,529	9.85%
Change in Fund Balance *	7,000	7,000	-	0.00%
Beginning Balance (audited)	2,747,302	2,754,302		
Ending Balance	<u>2,754,302</u>	<u>2,761,302</u>		

Self-Insurance Workers' Comp Fund

	Amended Budget 2012 - 2013	Tentative Budget 2013 - 2014	Difference Amount	Difference Percent
<i>Receipts</i>				
Insurance Premiums	-	-	-	N/A
Transfers	-	-	-	N/A
	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
<i>Expenditures</i>				
Staff Services	-	-	-	N/A
Change in Fund Balance *	-	-	-	N/A
Beginning Balance (audited)	15,857	15,857		
Ending Balance	<u>15,857</u>	<u>15,857</u>		

*Net changes in fund balance are consolidated with the Education Fund, per ISBE guidelines.

BUDGET SUMMARY

Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.		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
Description											
ESTIMATED BEGINNING FUND BALANCE July 1, 2013 ¹											
RECEIPTS/REVENUES											
LOCAL SOURCES		1000	95,881,620	7,401,081	1,431,544	3,453,141	3,144,943	958,714	10,026,368	2,878,135	418,821
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	52,071,947	9,197,439	3,500	837,486	2,580,863	263,600	950,151	1,156,731	1,210,343
STATE SOURCES		3000	0	0	0	0	0	0	0	0	0
FEDERAL SOURCES		4000	2,977,008	0	0	850,000	0	0	0	0	0
			1,876,589	0	0	0	0	0	0	0	0
			56,925,544	9,197,439	3,500	1,687,486	2,580,863	263,600	950,151	1,156,731	1,210,343
Total Direct Receipts/Revenues ³											
Receipts/Revenues for "On Behalf" Payments ²		3998	9,936,335								
Total Receipts/Revenues			66,861,879	9,197,439	3,500	1,687,486	2,580,863	263,600	950,151	1,156,731	1,210,343
DISBURSEMENTS/EXPENDITURES											
INSTRUCTION		1000	38,913,176				985,806				
SUPPORT SERVICES		2000	14,822,540	5,717,148		1,683,486	1,385,413	6,682,933		1,178,728	833,893
COMMUNITY SERVICES		3000	279,178	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS		4000	226,000	0	0	0	0	0	0	0	0
DEBT SERVICES		5000	0	0	3,074,534	0	0	0	0	0	0
PROVISION FOR CONTINGENCIES		6000	0	0	0	0	0	0	0	0	0
Total Direct Disbursements/Expenditures ³			54,240,894	5,717,148	3,074,534	1,683,486	2,371,219	6,682,933		1,178,728	833,893
Disbursements/Expenditures for "On Behalf" Payments ²		4180	9,936,335	0	0	0	0	0	0	0	0
Total Disbursements/Expenditures			64,177,229	5,717,148	3,074,534	1,683,486	2,371,219	6,682,933	950,151	1,178,728	833,893
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures			2,684,650	3,480,291	(3,071,034)	4,000	209,644	(6,419,333)		(21,997)	376,450
OTHER SOURCES/USES OF FUNDS											
OTHER SOURCES OF FUNDS (7000)											
PERMANENT TRANSFER FROM VARIOUS FUNDS											
Abolishment the Working Cash Fund ¹⁶		7110									
Abatement of the Working Cash Fund ¹⁶		7110			2,487,380						
Transfer of Working Cash Fund Interest		7120									
Transfer Among Funds		7130									
Transfer of Interest		7140									
Transfer from Capital Projects Fund to O&M Fund		7150		0							
Transfer of Excess Fire Prev & Safety Tax & Interest ³		7160		0							
Proceeds to O&M Fund		7170									
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a}											
Proceeds to Debt Service Fund					616,290						
SALE OF BONDS (7200)											
Principal on Bonds Sold ⁴		7210									
Premium on Bonds Sold		7220									
Accrued Interest on Bonds Sold		7230									
Sale or Compensation for Fixed Assets ⁵		7300									
Transfer to Debt Service to Pay Principal on Capital Leases		7400			0						
Transfer to Debt Service Fund to Pay Interest on Capital Leases		7500			0						
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds		7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds		7700			0						
Transfer to Capital Projects Fund		7800						6,419,333			
ISBE Loan Proceeds		7900									
Other Sources Not Classified Elsewhere		7990									
Total Other Sources of Funds ⁸			0	0	3,103,670	0	0	6,419,333	0	0	0

BUDGET SUMMARY

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
OTHER USES OF FUNDS (8000)										
TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund ¹⁶	8110									
Transfer of Working Cash Fund Interest	8120							2,487,380		
Transfer Among Funds	8130							0		
Transfer of Interest ⁶	8140									
Transfer from Capital Projects Fund to O&M Fund	8150									
Transfer of Excess Fire Prev & Safety Tax & Interest ³	8160									
Proceeds to O&M Fund										616,290
Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170									
Taxes Pledged to Pay Principal on Capital Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
Other Revenues Pledged to Pay Principal on Capital Leases	8430									
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
Taxes Pledged to Pay Interest on Capital Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
Other Revenues Pledged to Pay Interest on Capital Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840		6,419,333							
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990									
Total Other Uses of Funds⁹		0	6,419,333	0	0	0	0	2,487,380	0	616,290
Total Other Sources/Uses of Fund		0	(6,419,333)	3,103,670	0	0	6,419,333	(2,487,380)	0	(616,290)
ESTIMATED ENDING FUND BALANCE June 30, 2014		98,566,270	4,462,039	1,464,180	3,457,141	3,354,687	958,714	8,489,139	2,856,138	178,981

SUMMARY OF EXPENDITURES (by Major Object)

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
Object Name											
Salaries	100	35,836,011	2,686,080	0	0	0	0	0	0	0	38,522,091
Employee Benefits	200	7,117,740	581,194	0	0	2,371,219	0	0	0	0	10,070,153
Purchased Services	300	3,117,734	938,789	0	1,621,986	0	0	738,428	0	0	6,416,937
Supplies & Materials	400	2,985,525	1,382,431	0	7,000	0	0	2,000	0	0	4,376,956
Capital Outlay	500	1,091,920	123,954	0	50,000	0	6,682,933	338,300	0	833,893	9,121,000
Other Objects	600	4,091,964	4,700	3,074,534	4,500	0	0	100,000	0	0	7,275,698
Non-Capitalized Equipment	700	0	0	0	0	0	0	0	0	0	0
Termination Benefits	800	0	0	0	0	0	0	0	0	0	0
Total Expenditures		54,240,894	5,717,148	3,074,534	1,683,486	2,371,219	6,682,933	1,178,728	833,893	833,893	75,782,835

SUMMARY OF CASH TRANSACTIONS

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
BEGINNING CASH BALANCE ON HAND July 1, 2013 ⁷		104,082,937	8,595,016	159,619	3,493,589	3,261,209	1,233,827	10,017,163	2,714,177	414,616
Total Direct Receipts & Other Sources ⁸		56,925,544	9,197,439	3,107,170	1,687,486	2,580,863	6,682,933	950,151	1,156,731	1,210,343
OTHER RECEIPTS										
Interfund Loans Payable (Loans from Other Funds)	411									
Interfund Loans Receivable (Repayment of Loans)	141									
Notes and Warrants Payable	433									
Other Current Assets	199									
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		56,925,544	9,197,439	3,107,170	1,687,486	2,580,863	6,682,933	950,151	1,156,731	1,210,343
Total Amount Available		161,008,481	17,792,455	3,266,789	5,181,075	5,842,072	7,916,760	10,967,314	3,870,908	1,624,959
Total Direct Disbursements & Other Uses ⁹		54,240,894	12,136,481	3,074,534	1,683,486	2,371,219	6,682,933	2,487,380	1,178,728	1,450,183
OTHER DISBURSEMENTS										
Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
Interfund Loans Payable (Repayment of Loans)	411									
Notes and Warrants Payable	433									
Other Current Liabilities	499									
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		54,240,894	12,136,481	3,074,534	1,683,486	2,371,219	6,682,933	2,487,380	1,178,728	1,450,183
ENDING CASH BALANCE ON HAND June 30, 2014 ⁷		106,767,587	5,655,974	192,255	3,497,589	3,470,853	1,233,827	8,479,934	2,692,180	174,776

ESTIMATED RECEIPTS/REVENUES

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
RECEIPTS/REVENUES FROM LOCAL SOURCES										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
Designated Purposes Levies ¹¹	-	45,771,715	8,232,439		831,486	2,457,963		933,151	1,152,031	1,209,802
Leasing Purposes Levy ¹²	1130									
Special Education Purposes Levy	1140	633,311								
FICA and Medicare Only Levies	1150									
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190	46,405,026	8,232,439	0	831,486	2,457,963	0	933,151	1,152,031	1,209,802
Total Ad Valorem Taxes Levied by District										
PAYMENTS IN LIEU OF TAXES										
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authority	1220									
Corporate Personal Property Replacement Taxes ¹³	1230		930,000			116,900	260,000			
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
Total Payments in Lieu of Taxes		0	930,000	0	0	116,900	260,000	0	0	0
TUITION										
Regular Tuition from Pupils or Parents (In State)	1311									
Regular Tuition from Other Districts (In State)	1312									
Regular Tuition from Other Sources (In State)	1313									
Regular Tuition from Other Sources (Out of State)	1314									
Summer School Tuition from Pupils or Parents (In State)	1321	294,056								
Summer School Tuition from Other Districts (In State)	1322									
Summer School Tuition from Other Sources (In State)	1323									
Summer School Tuition from Other Sources (Out of State)	1324									
CTE Tuition from Pupils or Parents (In State)	1331									
CTE Tuition from Other Districts (In State)	1332									
CTE Tuition from Other Sources (In State)	1333									
CTE Tuition from Other Sources (Out of State)	1334									
Special Education Tuition from Pupils or Parents (In State)	1341									
Special Education Tuition from Other Districts (In State)	1342									
Special Education Tuition from Other Sources (In State)	1343									
Special Education Tuition from Other Sources (Out of State)	1344									
Adult Tuition from Pupils or Parents (In State)	1351									
Adult Tuition from Other Districts (In State)	1352									
Adult Tuition from Other Sources (In State)	1353									
Adult Tuition from Other Sources (Out of State)	1354									
Total Tuition		294,056								
TRANSPORTATION FEES										
Regular Transportation Fees from Pupils or Parents (In State)	1411									
Regular Transportation Fees from Other Districts (In State)	1412									
Regular Transportation Fees from Other Sources (In State)	1413									
Regular Transportation Fees from Co-curricular Activities (In State)	1415									
Regular Transportation Fees from Other Sources (Out of State)	1416									
Summer School Transportation Fees from Pupils or Parents (In State)	1421									
Summer School Transportation Fees from Other Districts (In State)	1422									
Summer School Transportation Fees from Other Sources (In State)	1423									
Summer School Transportation Fees from Other Sources (Out of State)	1424									
CTE Transportation Fees from Pupils or Parents (In State)	1431									
CTE Transportation Fees from Other Districts (In State)	1432									
CTE Transportation Fees from Other Sources (In State)	1433									
CTE Transportation Fees from Other Sources (Out of State)	1434									
Special Education Transportation Fees from Pupils or Parents (In State)	1441									
Special Education Transportation Fees from Other Districts (In State)	1442									
Special Education Transportation Fees from Other Sources (In State)	1443									

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
Special Education Transportation Fees from Other Sources (Out of State)	1444									
Adult Transportation Fees from Pupils or Parents (In State)	1451									
Adult Transportation Fees from Other Districts (In State)	1452									
Adult Transportation Fees from Other Sources (In State)	1453									
Adult Transportation Fees from Other Sources (Out of State)	1454				0					
Total Transportation Fees					0					
EARNINGS ON INVESTMENTS										
Interest on Investments	1510	155,000	14,000	3,500	6,000	6,000	3,600	17,000	4,700	541
Gain or Loss on Sale of Investments	1520									
Total Earnings on Investments		155,000	14,000	3,500	6,000	6,000	3,600	17,000	4,700	541
FOOD SERVICE										
Sales to Pupils - Lunch	1611	1,266,052								
Sales to Pupils - Breakfast	1612									
Sales to Pupils - A la Carte	1613									
Sales to Pupils - Other (Describe & Itemize)	1614									
Sales to Adults	1620	240,609								
Other Food Service (Describe & Itemize)	1690	700,000								
Total Food Service		2,206,661								
DISTRICT/SCHOOL ACTIVITY INCOME										
Admissions - Athletic	1711	80,509								
Admissions - Other	1719									
Fees	1720	305,745								
Book Store Sales	1730	105,000								
Other District/School Activity Revenue (Describe & Itemize)	1790	65,000								
Total District/School Activity Income		556,254	0							
TEXTBOOK INCOME										
Rentals - Regular Textbooks	1811	873,000								
Rentals - Summer School Textbooks	1812	28,000								
Rentals - Adult/Continuing Education Textbooks	1813									
Rentals - Other (Describe)	1819									
Sales - Regular Textbooks	1821									
Sales - Summer School Textbooks	1822									
Sales - Adult/Continuing Education Textbooks	1823									
Sales - Other (Describe & Itemize)	1829									
Other (Describe & Itemize)	1890									
Total Textbooks		901,000								
OTHER REVENUE FROM LOCAL SOURCES										
Rentals	1910	6,000	20,000							
Contributions and Donations from Private Sources	1920									
Impact Fees from Municipal or County Governments	1930									
Services Provided Other Districts	1940									
Refund of Prior Years' Expenditures	1950									
Payments of Surplus Moneys from TIF Districts	1960	1,393,000								
Drivers' Education Fees	1970	135,450								
Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
School Facility Occupation Tax Proceeds	1983									
Payment from Other Districts	1991									
Sale of Vocational Projects	1992									
Other Local Fees	1993									
Other Local Revenues (Describe & Itemize)	1999	19,500	1,000							
Total Other Revenue from Local Sources		1,553,950	21,000	0	0	0	0	0	0	0
Total Receipts/Revenues from Local Sources	1000	52,071,947	9,197,439	3,500	837,486	2,580,863	263,600	850,151	1,156,731	1,210,343

ESTIMATED RECEIPTS/REVENUES

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
Flow-Through Revenue from State Sources	2100									
Flow-Through Revenue from Federal Sources	2200									
Other Flow-Through Revenue (Describe & Itemize)	2300									
Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0	0	0	0	0	0	0	0
RECEIPTS/REVENUES FROM STATE SOURCES										
UNRESTRICTED GRANTS-IN-AID										
General State Aid (Section 18-8.05)	3001	1,307,705								
General State Aid Hold Harmless/Supplemental	3002									
Reorganization Incentives (Accounts 3005-3021)	3005									
Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
Total Unrestricted Grants-In-Aid		1,307,705	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100	450,000								
Special Education - Extraordinary	3105	400,000								
Special Education - Personnel	3110	500,000								
Special Education - Orphanage - Individual	3120	25,000								
Special Education - Orphanage - Summer	3130									
Special Education - Summer School	3145	11,000								
Special Education - Other (Describe & Itemize)	3199									
Total Special Education		1,386,000	0							
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTE-I)	3220	66,665								
CTE - WEECP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
Total Career and Technical Education		66,665	0							
BILINGUAL EDUCATION										
Bilingual Education - Downstate - TPI and TBE	3305									
Bilingual Education - Downstate - Transitional Bilingual Education	3310									
Total Bilingual Education		0								
State Free Lunch & Breakfast	3360	13,784								
School Breakfast Initiative	3365	2,297								
Driver Education	3370	120,000								
Adult Education (from ICCB)	3410									
Adult Education - Other (Describe & Itemize)	3499									
TRANSPORTATION										
Transportation - Regular/Vocational	3500				850,000					
Transportation - Special Education	3510									
Transportation - Other (Describe & Itemize)	3599									
Total Transportation		0	0		850,000	0				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705									
Reading Improvement Block Grant	3715									
Reading Improvement Block Grant - Reading Recovery	3720									
Continued Reading Improvement Block Grant	3725									
Continued Reading Improvement Block Grant (2% Set Aside)	3726									

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
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Learning Technology Centers	3780									
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925	80,557								
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,669,303	0	0	850,000	0	0	0	0	0
Total Restricted Grants-In-Aid		2,977,008	0	0	850,000	0	0	0	0	0
Total Receipts/Revenues from State Sources	3000									
RECEIPTS/REVENUES FROM FEDERAL SOURCES										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
TITLE V										
Title V - Innovation and Flexibility Formula	4100									
Title V - SEA Projects	4105									
Title V - Rural and Low Income Schools (REI)	4107									
Title V - Other (Describe & Itemize)	4199									
Total Title V		0	0	0	0	0	0	0	0	0
FOOD SERVICE										
Breakfast Start-Up	4200									
National School Lunch Program	4210	195,282								
Special Milk Program	4215									
School Breakfast Program	4220	18,379								
Summer Food Service Admin/Program	4225									
Child Care Commodity/SFS 13-Adult Day Care	4226									
Fresh Fruit and Vegetables	4240									
Food Service - Other (Describe & Itemize)	4299	213,661								
Total Food Service		213,661								
TITLE I										
Title I - Low Income	4300	263,031								
Title I - Low Income - Neglected, Private	4305									
Title I - Comprehensive School Reform	4332									
Title I - Reading First	4334									
Title I - Even Start	4335									
Title I - Reading First SEA Funds	4337									
Title I - Migrant Education	4340									
Title I - Other (Describe & Itemize)	4399	263,031	0							
Total Title I		263,031	0							

ESTIMATED RECEIPTS/REVENUES

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
TITLE IV										
Title IV - Safe & Drug Free Schools - Formula	4400									
Title IV - 21st Century	4421									
Title IV - Other (Describe & Itemize)	4499									
Total Title IV		0	0			0				
FEDERAL - SPECIAL EDUCATION										
Federal Special Education - Preschool Flow-Through	4600									
Federal Special Education - Preschool Discretionary	4605									
Federal Special Education - IDEA Flow Through/Low Incidence	4620	681,296								
Federal Special Education - IDEA Room & Board	4625	300,000								
Federal Special Education - IDEA Discretionary	4630									
Federal Special Education - IDEA - Other (Describe & Itemize)	4699	981,296	0			0				
Total Federal Special Education		981,296	0			0				
CTE - PERKINS										
CTE - Perkins-Title III-E Tech Prep	4770	62,454								
CTE - Other (Describe & Itemize)	4799									
Total CTE - Perkins		62,454	0			0				
Federal - Adult Education										
ARRA - General State Aid - Education Stabilization	4810									
ARRA - Title I - Low Income	4850									
ARRA - Title I - Neglected, Private	4851									
ARRA - Title I - Delinquent, Private	4852									
ARRA - Title I - School Improvement (Part A)	4853									
ARRA - Title I - School Improvement (Section 1003g)	4854									
ARRA-IDEA - Part B - Preschool	4855									
ARRA-IDEA - Part B - Flow-Through	4856									
ARRA-IDEA - Part B - Flow-Through	4857									
ARRA - Title IID - Technology - Formula	4860									
ARRA - Title IID - Technology - Competitive	4861									
ARRA - McKinney - Vento Homeless Education	4862									
ARRA - Child Nutrition Equipment Assistance	4863									
Impact Aid Formula Grants	4864									
Impact Aid Competitive Grants	4865									
Qualified Zone Academy Bond Tax Credits	4866									
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
ARRA - General State Aid - Other Government Services Stabilization	4870									
Other ARRA Funds - II	4871									
Other ARRA Funds - III	4872									
Other ARRA Funds - IV	4873									
Other ARRA Funds - V	4874									
ARRA - Early Childhood	4875									
Other ARRA Funds - VII	4876									
Other ARRA Funds - VIII	4877									
Other ARRA Funds - IX	4878									
Other ARRA Funds - X	4879									
Other ARRA Funds - XI	4880									
Total Stimulus Programs		0	0	0	0	0	0	0	0	0
Race to the Top Program	4901									
Advanced Placement Fee/International Baccalaureate	4904									
Emergency Immigrant Assistance	4905									
Title III - English Language Acquisition	4909									
Learn & Serve America	4910									
McKinney Education for Homeless Children	4920									
Title II - Eisenhower - Professional Development Formula	4930	63,108								
Title II - Teacher Quality	4932									
Federal Charter Schools	4960									

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
Medicaid Matching Funds - Administrative Outreach	4991	85,000								
Medicaid Matching Funds - Fee-For-Service Program	4992	70,000								
Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998	138,039								
Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,876,589	0	0	0	0	0	0	0	0
TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,876,589	0	0	0	0	0	0	0	0
TOTAL DIRECT RECEIPTS/REVENUES		56,925,544	9,197,439	3,500	1,687,486	2,580,863	263,600	950,151	1,156,731	1,210,343

ESTIMATED DISBURSEMENTS/EXPENDITURES

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
10 - EDUCATIONAL FUND (ED)										
INSTRUCTION (ED)										
Regular Programs	1100	18,575,688	3,854,108	770,466	1,080,247	939,818	82,573	0	0	25,302,900
Pre-K Programs	1125									0
Special Education Programs (Functions 1200 - 1220)	1200	4,755,268	1,066,030	160,685	61,698	2,500				6,046,181
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250		30,579	14,500	10,053					55,132
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400	130,534	16,170	8,200	49,678	64,002	39,888			308,472
Interscholastic Programs	1500	1,848,064	138,957	204,230	141,820	41,800	36,175			2,411,046
Summer School Programs	1600	256,909	3,761	400	19,401					280,471
Gifted Programs	1650									0
Driver's Education Programs	1700	706,186	131,527	8,506	8,637					854,856
Bilingual Programs	1800									0
Truant Alternative & Optional Programs	1900	228,297	34,407	0	0	0	0	0	0	262,704
Pre-K Programs - Private Tuition	1910									0
Regular K-12 Programs Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912						3,291,414			3,291,414
Special Education Programs Pre-K Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interscholastic Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Truant Alternative/Opt Ed Programs Private Tuition	1922						100,000			100,000
Total Instruction¹⁴	1000	26,500,946	5,275,539	1,166,987	1,371,534	1,048,120	3,550,050	0	0	38,913,176
SUPPORT SERVICES (ED)										
Support Services - Pupil										
Attendance & Social Work Services	2110	599,342	119,156	109,564	33,400		35			861,497
Guidance Services	2120	2,140,052	414,180	22,685	11,240		1,430			2,589,587
Health Services	2130	157,595	40,902	1,000	7,295					206,792
Psychological Services	2140	287,095	38,135	464,062	7,069		36,249			832,610
Speech Pathology & Audiology Services	2150									0
Other Support Services - Pupil (Describe & Itemize)	2190	1,136,550	207,580	161,000	19,150		37,714	0	0	1,524,280
Total Support Services - Pupil	2100	4,320,634	819,953	758,311	78,154	0	37,714	0	0	6,014,766
Support Services - Instructional Staff										
Improvement of Instruction Services	2210	422,080	54,266	163,425	48,198		12,700			700,669
Educational Media Services	2220	360,259	88,003	33,900	38,290	3,800	400			524,652
Assessment & Testing	2230	16,780	29,000	29,000	3,750					49,530
Total Support Services - Instructional Staff	2200	799,119	142,269	226,325	90,238	3,800	13,100	0	0	1,274,851
Support Services - General Administration										
Board of Education Services	2310	33,265	58	229,613	9,250		24,892			297,078
Executive Administration Services	2320	348,190	51,114	17,580	8,450		11,500			436,834
Special Area Administration Services	2330	393,824	83,199	1,000	4,030		1,000			483,053
Tort Immunity Services	2360 - 2370									0
Total Support Services - General Administration	2300	775,279	134,371	248,193	21,730	0	37,392	0	0	1,216,965
Support Services - School Administration										
Office of the Principal Services	2410	413,602	79,444	19,900	12,700		750			526,396
Other Support Services - School Administration (Describe & Itemize)	2490	571,867	121,853							693,720
Total Support Services - School Administration	2400	985,469	201,297	19,900	12,700	0	750	0	0	1,220,116

ESTIMATED DISBURSEMENTS/EXPENDITURES

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
Support Services - Business										
Direction of Business Support Services	2510									0
Fiscal Services	2520	550,851	138,132	44,720	12,950		40,200			786,853
Operation & Maintenance of Plant Services	2540			50,000	2,500					52,500
Pupil Transportation Services	2550									0
Food Services	2560	994,982	215,750	53,293	1,189,454	40,000	2,200			2,495,679
Internal Services	2570	72,493	38,144	180,000	15,000					305,637
Total Support Services - Business	2500	1,618,326	392,026	328,013	1,219,904	40,000	42,400	0	0	3,640,669
Support Services - Central										
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630	133,945	19,869	32,246	4,735		350			191,145
Staff Services	2640	407,074	81,275	79,439	5,150		8,000			580,938
Data Processing Services	2660	212,074	34,482	100,200	178,000					524,756
Total Support Services - Central	2600	753,093	135,626	211,885	187,885	0	8,350	0	0	1,296,839
Other Support Services (Describe & Itemize)	2900	83,145	16,659	57,100	1,430					158,334
Total Support Services	3000	9,335,065	1,842,201	1,849,727	1,612,041	43,800	139,706	0	0	14,822,540
COMMUNITY SERVICES (ED)										
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
Payments to Other Govt Units (In-State)	4110									0
Payments for Regular Programs	4120			40,000						40,000
Payments for Special Education Programs	4130									0
Payments for Adult/Continuing Education Programs	4140									0
Payments for CTE Programs	4170									0
Payments for Community College Programs	4190									0
Other Payments to In-State Govt Units (Describe & Itemize)	4100			40,000			0			40,000
Total Payments to Districts and Other Govt Units (In-State)										
Payments for Regular Programs - Tuition	4210									0
Payments for Special Education Programs - Tuition	4220									0
Payments for Adult/Continuing Education Programs - Tuition	4230									0
Payments for CTE Programs - Tuition	4240									0
Payments for Community College Programs - Tuition	4270						6,000			6,000
Payments for Other Programs - Tuition	4280									0
Other Payments to In-State Govt Units (Describe & Itemize)	4290						180,000			180,000
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						186,000			186,000
Payments for Regular Programs - Transfers	4310									0
Payments for Special Education Programs - Transfers	4320									0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0
Payments for CTE Programs - Transfers	4340									0
Payments for Community College Program - Transfers	4370									0
Payments for Other Programs - Transfers	4380									0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
Total Payments to Other District & Govt Units - Transfers (In State)	4300						0			0
Payments to Other District & Govt Units (Out of State)	4400									0
Total Payments to Other District & Govt Units	4000			40,000			186,000			226,000
DEBT SERVICE (ED)										
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Property Rep/ Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0

ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
Debt Service - Interest on Long-Term Debt	5200									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (ED)	6000									0
Total Direct Disbursements/Expenditures		35,836,011	7,117,740	3,117,734	2,985,525	1,091,920	4,091,964	0	0	54,240,894
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,684,650
20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
SUPPORT SERVICES (O&M)										
Support Services - Pupil	2190									0
Other Support Services - Pupils (Describe & Itemize)										0
Support Services - Business	2510									0
Direction of Business Support Services	2530									0
Facilities Acquisition & Construction Services	2540	2,686,080	581,194	938,789	1,382,431	123,954	4,700			5,717,148
Operation & Maintenance of Plant Services	2550									0
Pupil Transportation Services	2550									0
Food Services	2560									0
Total Support Services - Business	2500	2,686,080	581,194	938,789	1,382,431	123,954	4,700	0	0	5,717,148
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	2000	2,686,080	581,194	938,789	1,382,431	123,954	4,700	0	0	5,717,148
COMMUNITY SERVICES (O&M)	3000									0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										0
Payments to Other Govt Units (In-State)	4120									0
Payments for Special Education Programs	4140									0
Payments for CTE Program	4190									0
Other Payments to In-State Govt Units (Describe & Itemize)	4100			0			0			0
Total Payments to Other Govt Units (In-State)	4400			0			0			0
Payments to Other Govt Units (Out of State)	4400			0			0			0
Total Payments to Other District and Govt Unit	4000			0			0			0
DEBT SERVICE (O&M)										0
Debt Service - Interest on Short-Term Debt	5110									0
Tax Anticipation Warrants	5120									0
Tax Anticipation Notes	5130									0
Corporate Personal Prop Repl Tax Anticipated Notes	5140									0
State Aid Anticipation Certificates	5150									0
Other Interest on Short-Term Debt (Describe & Itemize)	5100						0			0
Total Debt Service - Interest on Short-Term Debt	5200						0			0
Debt Service - Interest on Long-Term Debt	5000									0
Total Debt Service	6000									0
PROVISION FOR CONTINGENCIES (O&M)										0
Total Direct Disbursements/Expenditures		2,686,080	581,194	938,789	1,382,431	123,954	4,700	0	0	5,717,148
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,480,291
30 - DEBT SERVICE FUND (DS)										
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
DEBT SERVICE (DS)										0
Debt Service - Interest on Short-Term Debt	5110									0
Tax Anticipation Warrants	5120									0
Tax Anticipation Notes	5130									0
Corporate Personal Prop Repl Tax Anticipation Notes	5140									0
State Aid Anticipation Certificates	5150									0
Other Interest on Short-Term Debt (Describe & Itemize)	5100						0			0
Total Debt Service - Interest On Short-Term Debt	5100						0			0

ESTIMATED DISBURSEMENTS/EXPENDITURES

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
Debt Service - Interest on Long-Term Debt	5200						524,534			524,534
Debt Service - Payments of Principal on Long-Term Debt ¹⁵	5300						2,540,000			2,540,000
(Lease/Purchase Principal Retired)	5400						10,000			10,000
Debt Service Other (Describe & Itemize)	5000		0				3,074,534			3,074,534
Total Debt Service	6000		0				3,074,534			3,074,534
PROVISION FOR CONTINGENCIES (DS)										
Total Direct Disbursements/Expenditures										
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,071,034)
40 - TRANSPORTATION FUND (TR)										
SUPPORT SERVICES (TR)										
Support Services - Pupils	2190									0
Other Support Services - Pupils (Describe & Itemize)										
Support Services - Business	2550			1,621,986	7,000	50,000	4,500			1,683,486
Pupil Transportation Services	2900									0
Other Support Services (Describe & Itemize)	2000	0	0	1,621,986	7,000	50,000	4,500	0	0	1,683,486
Total Support Services	3000									0
COMMUNITY SERVICES (TR)										
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
Payments to Other Govt Units (In-State)	4110									0
Payments for Regular Program	4120									0
Payments for Special Education Programs	4130									0
Payments for Adult/Continuing Education Programs	4140									0
Payments for CTE Programs	4170									0
Payments for Community College Programs	4190									0
Other Payments to In-State Govt Units (Describe & Itemize)	4100			0			0			0
Total Payments to Other Govt Units (In-State)	4400									0
Payments to Other Govt Units (Out-of-State)	4000			0			0			0
Total Payments to Other Districts & Govt Units	4000									0
DEBT SERVICE (TR)										
Debt Service - Interest on Short-Term Debt	5110									0
Tax Anticipation Warrants	5120									0
Tax Anticipation Notes	5130									0
Corporate Personal Prop Repl Tax Anticipation Notes	5140									0
State Aid Anticipation Certificates	5150									0
Other Interest on Short-Term Debt (Describe and Itemize)	5100						0			0
Total Debt Service - Interest on Short-Term Debt	5200									0
Debt Service - Interest on Long-Term Debt	5300									0
Debt Service - Payments of Principal on Long-Term Debt ¹⁵	5400									0
(Lease/Purchase Principal Retired)	5000									0
Debt Service - Other (Describe and Itemize)	6000									0
Total Debt Service										0
PROVISION FOR CONTINGENCIES (TR)										
Total Direct Disbursements/Expenditures		0	0	1,621,986	7,000	50,000	4,500	0	0	1,683,486
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										4,000
50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
INSTRUCTION (MR/SS)										
Regular Program	1100									0
Pre-K Programs	1125		486,390							486,390
Special Education Programs (Functions 1200-1220)	1200		304,682							304,682
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250									0
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400		21,040							21,040

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
Interscholastic Programs	1500		137,158							137,158
Summer School Programs	1600		10,822							10,822
Gifted Programs	1650		0							0
Driver's Education Programs	1700		10,205							10,205
Bilingual Programs	1800		0							0
Truant Alternative & Optional Programs	1900		15,509							15,509
Total Instruction	1000		985,806							985,806
SUPPORT SERVICES (MIR/SS)										
Support Services - Pupil										
Attendance & Social Work Services	2110		69,881							69,881
Guidance Services	2120		88,022							88,022
Health Services	2130		32,394							32,394
Psychological Services	2140		4,163							4,163
Speech Pathology & Audiology Services	2150		233,620							233,620
Other Support Services - Pupils (Describe & Itemize)	2190		428,080							428,080
Total Support Services - Pupil	2100		985,806							985,806
Support Services - Instructional Staff										
Improvement of Instruction Services	2210		17,786							17,786
Educational Media Services	2220		32,247							32,247
Assessment & Testing	2230		0							0
Total Support Services - Instructional Staff	2200		50,033							50,033
Support Services - General Administration										
Board of Education Services	2310		6,837							6,837
Executive Administration Services	2320		26,233							26,233
Special Area Administrative Services	2330		31,548							31,548
Claims Paid from Self Insurance Fund	2361		0							0
Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0
Unemployment Insurance Payments	2363		0							0
Insurance Payments (regular or self-insurance)	2364		0							0
Risk Management and Claims Services Payments	2365		0							0
Judgment and Settlements	2366		0							0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0
Reciprocal Insurance Payments	2368		0							0
Legal Service	2369		0							0
Total Support Services - General Administration	2300		64,618							64,618
Support Services - School Administration										
Office of the Principal Services	2410		28,297							28,297
Other Support Services - School Administration (Describe & Itemize)	2490		8,292							8,292
Total Support Services - School Administration	2400		36,589							36,589
Support Services - Business										
Direction of Business Support Services	2510		0							0
Fiscal Services	2520		79,442							79,442
Facilities Acquisition & Construction Services	2530		545,546							545,546
Operation & Maintenance of Plant Service	2540		0							0
Pupil Transportation Services	2550		42,646							42,646
Food Services	2560		14,901							14,901
Internal Services	2570		682,535							682,535
Total Support Services - Business	2500		820,524							820,524

ESTIMATED DISBURSEMENTS/EXPENDITURES

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
Support Services - Central										
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620		15,936							15,936
Information Services	2630		48,481							48,481
Staff Services	2640		43,387							43,387
Data Processing Services	2660		107,804							107,804
Total Support Services - Central	2600		15,754							15,754
Other Support Services (Describe & Itemize)	2900		1,385,413							1,385,413
Total Support Services	3000									0
COMMUNITY SERVICES (MR/SS)	3000									0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
Payments for Special Education Programs	4120									0
Payments for CTE Programs	4140									0
Total Payments to Other Districts & Govt Units	4000		0							0
DEBT SERVICE (MR/SS)										
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other (Describe & Itemize)	5150									0
Total Debt Service	5000									0
6000			2,371,219							2,371,219
PROVISION FOR CONTINGENCIES (MR/SS)										
Total Direct Disbursements/Expenditures										2,371,219
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										209,644

60 - CAPITAL PROJECTS (CP)										
SUPPORT SERVICES (CP)										
Facilities Acquisition & Construction Services	2530					6,682,933				6,682,933
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	2000		0	0	0	6,682,933	0	0		6,682,933
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
Payments to Other Govt Units (In-State)	4100									0
Payment for Special Education Programs	4120									0
Payment for CTE Programs	4140									0
Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
Total Payments to Other Districts & Govt Units	4000									0
6000			0	0	0	6,682,933	0	0		6,682,933
PROVISION FOR CONTINGENCIES (CP)										
Total Direct Disbursements/Expenditures										(6,419,333)
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										

70 WORKING CASH FUND (WC)										
80 - TORT FUND (TF)										
SUPPORT SERVICES - GENERAL ADMINISTRATION										
Claims Paid from Self Insurance Fund	2361									0
Workers' Compensation or Workers' Occupational Disease Act Payments	2362			287,144						287,144
Unemployment Insurance Payments	2363			20,000						20,000
Insurance Payments (regular or self-insurance)	2364			251,784						251,784
Risk Management and Claims Services Payments	2365						100,000			100,000
Judgment and Settlements	2366									0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367			54,500	2,000	338,300				394,800
Reciprocal Insurance Payments	2368									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
Legal Service	2369			125,000						125,000
Property Insurance (Building & Grounds)	2371									0
Vehicle Insurance (Transportation)	2372									0
Total Support Services - General Administration	2000	0	0	738,428	2,000	338,300	100,000	0		1,178,728
DEBT SERVICE (IF)										
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (TF)	6000									
Total Direct Disbursements/Expenditures		0	0	738,428	2,000	338,300	100,000	0		1,178,728
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(21,997)
90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
SUPPORT SERVICES (FP&S)										
Support Services - Business										
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Service	2540					833,893				833,893
Total Support Services - Business	2500	0	0	0	0	833,893	0	0		833,893
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	2000	0	0	0	0	833,893	0	0		833,893
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
DEBT SERVICE (FP&S)										
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									0
Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	5300									0
Total Debt Service	5000						0			0
PROVISIONS FOR CONTINGENCIES (FP&S)	6000									
Total Direct Disbursements/Expenditures		0	0	0	0	833,893	0	0		833,893
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										376,450

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

1. Revenue - Line 74 - Sales to elementary districts	<u>700,000.00</u>
2. Revenue - Line 81 - Athletic banner sponsorship & summer fee	<u>65,000.00</u>
3. Revenue - Line 107 - Sale of surplus equipment	1,000.00
4. Revenue - Line 107 - Township summer school grant	3,000.00
5. Revenue - Line 107 - Miscellaneous revenue	5,500.00
6. Revenue - Line 107 - PLTW Kern grant	<u>10,000.00</u>
Total Revenue Line 107	<u>19,500.00</u>
7. Revenue - Line 171 - State Library grant	2,600.00
8. Revenue - Line 171 - ALOP grant	75,000.00
9. Revenue - Line 171 - National Board Certified Teachers	<u>2,957.00</u>
Total Revenue Line 171	<u>80,557.00</u>
10. Revenue - Line 271 - IL DORS STEP & Transition Specialist grants	<u>138,039.00</u>
11. Expenditures - Line 40 - Safety & support costs	1,520,780.00
12. Expenditures - Line 40 - Tradition of Excellence costs	<u>3,500.00</u>
Total Expenditure Line 40	<u>1,524,280.00</u>
13. Expenditures - Line 55 - Non teaching portion of Division Heads	<u>693,720.00</u>
14. Expenditures - Line 72 - Mailroom personnel & benefits; clerical extra duties, overtime, subs	99,804.00
15. Expenditures - Line 72 - Clerical professional development	4,500.00
16. Expenditures - Line 72 - Title I grant SES & miscellaneous supplies	<u>54,030.00</u>
Total Expenditure Line 72	<u>158,334.00</u>
17. Expenditures - Line 90 - Tuition for West 40's Harbor School	<u>180,000.00</u>
18. Expenditures - Line 164 - Paying agent fees	<u>10,000.00</u>
19. Expenditures - Line 230 - Safety & support IMRF and related costs	<u>233,620.00</u>
20. Expenditures - Line 253 - Division Head Medicare costs	<u>8,292.00</u>
21. Expenditures - Line 271 - Mailroom & miscellaneous clerical IMRF & related costs	<u>15,754.00</u>

Oak Park and River Forest H.S. Dist. 200 6016200013

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only

	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
Direct Revenues	56,925,544	9,197,439	1,687,486	950,151	68,760,620
Direct Expenditures	54,240,894	5,717,148	1,683,486		61,641,528
Difference	2,684,650	3,480,291	4,000	950,151	7,119,092
Estimated Fund Balance - June 30, 2014	98,566,270	4,462,039	3,457,141	8,489,139	114,974,589

Balanced budget, no deficit reduction plan is required.

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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).

Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.

The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 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.

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

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

Oak Park and River Forest H.S. Dist. 200		6016200013		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2013-14					
District Number				Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)									
	Acct No.								
RECEIPTS/REVENUES									
LOCAL SOURCES	1000			95,881,620	7,401,081	3,453,141	10,026,368	116,762,210	
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000			52,071,947	9,197,439	837,486	950,151	63,057,023	
STATE SOURCES	3000			0	0	0	0	0	
FEDERAL SOURCES	4000			2,977,008	0	850,000	0	3,827,008	
				1,876,589	0	0	0	1,876,589	
Total Receipts/Revenues				56,925,544	9,197,439	1,687,486	950,151	68,760,620	
DISBURSEMENTS/EXPENDITURES									
INSTRUCTION	1000			38,913,176				38,913,176	
SUPPORT SERVICES	2000			14,822,540	5,717,148	1,683,486		22,223,174	
COMMUNITY SERVICES	3000			279,178	0	0		279,178	
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000			226,000	0	0		226,000	
DEBT SERVICES	5000			0	0	0		0	
PROVISION FOR CONTINGENCIES	6000			0	0	0		0	
Total Disbursements/Expenditures				54,240,894	5,717,148	1,683,486		61,641,528	
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures				2,684,650	3,480,291	4,000	950,151	7,119,092	
OTHER SOURCES/USES OF FUNDS									
OTHER SOURCES OF FUNDS (7000)				0	0	0	0	0	
OTHER USES OF FUNDS (8000)				0	6,419,333	0	2,487,380	8,906,713	
TOTAL OTHER SOURCES/USES OF FUNDS				0	(6,419,333)	0	(2,487,380)	(8,906,713)	
ESTIMATED ENDING FUND BALANCE				98,566,270	4,462,039	3,457,141	8,489,139	114,974,589	

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

ESTIMATED BUDGET FY2014-15		ESTIMATED BUDGET FY2014-15				
Oak Park and River Forest H.S. Dist. 200 6016200013		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
Acct No.						
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)						
RECEIPTS/REVENUES						
1000	LOCAL SOURCES					0
2000	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT					0
3000	STATE SOURCES					0
4000	FEDERAL SOURCES					0
	Total Receipts/Revenues	98,566,270	4,462,039	3,457,141	8,489,139	114,974,589
DISBURSEMENTS/EXPENDITURES						
1000	INSTRUCTION					0
2000	SUPPORT SERVICES					0
3000	COMMUNITY SERVICES					0
4000	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS					0
5000	DEBT SERVICES					0
6000	PROVISION FOR CONTINGENCIES					0
	Total Disbursements/Expenditures	0	0	0	0	0
	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures	0	0	0	0	0
OTHER SOURCES/USES OF FUNDS						
	OTHER SOURCES OF FUNDS (7000)					0
	OTHER USES OF FUNDS (8000)					0
	TOTAL OTHER SOURCES/USES OF FUNDS	0	0	0	0	0
ESTIMATED ENDING FUND BALANCE						
		98,566,270	4,462,039	3,457,141	8,489,139	114,974,589

District Number

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

ESTIMATED BUDGET
FY2015-16

Oak Park and River Forest H.S. Dist. 200 6016200013

District Number

	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	98,566,270	4,462,039	3,457,141	8,489,139	114,974,589
RECEIPTS/REVENUES					
LOCAL SOURCES					0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT					0
STATE SOURCES					0
FEDERAL SOURCES					0
Total Receipts/Revenues	0	0	0	0	0
DISBURSEMENTS/EXPENDITURES					
INSTRUCTION					0
SUPPORT SERVICES					0
COMMUNITY SERVICES					0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS					0
DEBT SERVICES					0
PROVISION FOR CONTINGENCIES					0
Total Disbursements/Expenditures	0	0	0		0
Excess of Receipts/Revenue Over/(Under)	0	0	0	0	0
Disbursements/Expenditures					
OTHER SOURCES/USES OF FUNDS					
OTHER SOURCES OF FUNDS (7000)					0
OTHER USES OF FUNDS (8000)					0
TOTAL OTHER SOURCES/USES OF FUNDS	0	0	0	0	0
ESTIMATED ENDING FUND BALANCE	98,566,270	4,462,039	3,457,141	8,489,139	114,974,589

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

Oak Park and River Forest H.S. Dist. 200 6016200013 District Number		ESTIMATED BUDGET FY2016-17				
	Acct No.	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)						
RECEIPTS/REVENUES		98,566,270	4,462,039	3,457,141	8,489,139	114,974,589
LOCAL SOURCES	1000					0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
STATE SOURCES	3000					0
FEDERAL SOURCES	4000					0
Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES						
INSTRUCTION	1000					0
SUPPORT SERVICES	2000					0
COMMUNITY SERVICES	3000					0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
DEBT SERVICES	5000					0
PROVISION FOR CONTINGENCIES	6000					0
Total Disbursements/Expenditures		0	0	0	0	0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)						0
OTHER USES OF FUNDS (8000)						0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
ESTIMATED ENDING FUND BALANCE		98,566,270	4,462,039	3,457,141	8,489,139	114,974,589

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

Oak Park and River Forest H.S. Dist. 200 6016200013 District Number		SUMMARY			
		BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET			
		Date of Adoption: (Enter as MM/DD/YY)			
		FY2013-14	FY2014-15	FY2015-16	FY2016-17
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		116,762,210	114,974,589	114,974,589	114,974,589
RECEIPTS/REVENUES					
	Acct No.				
LOCAL SOURCES	1000	63,057,023	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
STATE SOURCES	3000	3,827,008	0	0	0
FEDERAL SOURCES	4000	1,876,589	0	0	0
Total Receipts/Revenues		68,760,620	0	0	0
DISBURSEMENTS/EXPENDITURES					
	Funct No.				
INSTRUCTION	1000	38,913,176	0	0	0
SUPPORT SERVICES	2000	22,223,174	0	0	0
COMMUNITY SERVICES	3000	279,178	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	226,000	0	0	0
DEBT SERVICES	5000	0	0	0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0
Total Disbursements/Expenditures		61,641,528	0	0	0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		7,119,092	0	0	0
OTHER SOURCES/USES OF FUNDS					
OTHER SOURCES OF FUNDS (7000)		0	0	0	0
OTHER USES OF FUNDS (8000)		8,906,713	0	0	0
TOTAL OTHER SOURCES/USES OF FUNDS		(8,906,713)	0	0	0
ESTIMATED ENDING FUND BALANCE		114,974,589	114,974,589	114,974,589	114,974,589

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

Oak Park and River Forest H.S. Dist. 200

6016200013

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

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: **Oak Park and River Forest H.S. Dist. 200**
 RCDD Number: **06-016-2000-13**

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2013			Budgeted Expenditures, Fiscal Year 2014		
		(10)	(20)	Total	(10)	(20)	Total
		Educational	Operations & Maintenance		Educational	Operations & Maintenance	
1. Executive Administration Services	2320	451,017		451,017	436,834		436,834
2. Special Area Administration Services	2330	592,559		592,559	483,053		483,053
3. Other Support Services - School Administration	2490	649,047		649,047	693,720		693,720
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570	264,020		264,020	305,637		305,637
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		1,956,643	0	1,956,643	1,919,244	0	1,919,244
9. Estimated Percent Increase (Decrease) for FY2014 (Budgeted) over FY2013 (Actual)							-2%

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

Oak Park and River Forest H.S. Dist. 200 6016200013

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

See: School Code, Section 10-20.21 - Contracts

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

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monetary Remunerations Distributed

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.
- 3^a 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?	Congratulations! You have a balanced budget.
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.	ACCRUAL
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2013 for all Funds (Cells C3 - K3)(Line must have a number or zero)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2012, (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, 2013, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (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