

**ILLINOIS STATE BOARD OF EDUCATION**

School Business and Support Services Division  
100 North First Street  
Springfield, Illinois 62777-0001

**Accounting Basis:**

- Cash  
 Accrual

**SCHOOL DISTRICT BUDGET FORM \*  
July 1, 2007 - June 30, 2008**

Submit budget (as adopted) on ISBE Form 50-36 to: [www.isbe.net/sfms/budget/2008/budget.htm](http://www.isbe.net/sfms/budget/2008/budget.htm)

**District Name:** Cook County School  
**District RCDT No:** 14-016-1040-02  
**County:** Cook

Budget of Cook County School School District No. 104, County of Cook,  
State of Illinois, for the Fiscal Year beginning July 1, 2007 and ending June 30, 2008.

WHEREAS the Board of Education of Cook County School School District No. 104,  
County of Cook, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary  
of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the 18th day of September, 20 07,  
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied  
with;

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

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

beginning July 1, 2007 and ending June 30, 2008.

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

**ADOPTION OF BUDGET**

The Budget shall be approved and signed below by Members of the School Board. Adopted this 18th  
day of September, 20 07 by a roll call vote of \_\_\_\_\_ Yeas, and \_\_\_\_\_ Nays, to wit:

**Note: The electronic version does not require member signatures.**

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:


\* Based on the Illinois Program Accounting Manual for Local Education Agencies (LEAs) as required by Section 17-1 of the School Code. A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).

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ISBE 50-36 (5/2007)  
SB08

**Unbalanced budget, a deficit reduction plan must be adopted and submitted concurrently with this budget.**

Cook County School

Original Budget  
 Amended Budget

Date: September 18, 2007  
 (MM/DD/YY)

[See page 31 for references]

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash
<b>1. ESTIMATED FUND BALANCE July 1, 2007</b>		830,099	16,980	0	0	19,071	0	621,527
<b>RECEIPTS/REVENUES</b>								
<b>2. LOCAL SOURCES</b>	<b>1000</b>	8,319,116	1,579,658	3,752,140	339,691	454,866	0	176,341
<b>3. FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA</b>	<b>2000</b>	0	0		0	0		
<b>4. STATE SOURCES</b>	<b>3000</b>	4,384,424	0	0	498,000	0	0	0
<b>5. FEDERAL SOURCES</b>	<b>4000</b>	1,507,290	0	0	0	0	0	0
<b>6. Total Direct Receipts/Revenues</b>		14,210,830	1,579,658	3,752,140	837,691	454,866	0	176,341
7. Receipts/Revenues for "On Behalf of" Payments <sup>2</sup>	3998							
<b>8. Total Receipts/Revenues</b>		14,210,830	1,579,658	3,752,140	837,691	454,866	0	176,341
<b>DISBURSEMENTS/EXPENDITURES</b>								
<b>9. INSTRUCTION</b>	<b>1000</b>	9,713,412				210,900		
<b>10. SUPPORT SERVICES</b>	<b>2000</b>	2,789,650	2,078,700		786,000	218,100	0	
<b>11. COMMUNITY SERVICES</b>	<b>3000</b>	0	0		0	0		
<b>12. NONPROGRAMMED CHARGES</b>	<b>4000</b>	2,815,000	0	0	0	0	0	
<b>13. DEBT SERVICES</b>	<b>5000</b>	0	0	3,799,715	0	0		
<b>14. PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	0	0	0	0	0	0	
<b>15. Total Direct Disbursements/Expenditures</b>		15,318,062	2,078,700	3,799,715	786,000	429,000	0	
16. Disbursements/Expenditures for "On Behalf of" Payments <sup>2</sup>	4180	0	0	0	0	0	0	
<b>17. Total Disbursements/Expenditures</b>		15,318,062	2,078,700	3,799,715	786,000	429,000	0	
<b>18. Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		(1,107,232)	(499,042)	(47,575)	51,691	25,866	0	176,341
<b>OTHER FINANCING SOURCES (USES)</b>								
<b>OTHER FINANCING SOURCES (7000)</b>								
<b>TRANSFER FROM OTHER FUNDS (7100)</b>								
19. Permanent Transfer from Working Cash Fund - Abolishment (Section 20-8)	7110	750,000						
20. Permanent Transfer from Working Cash Fund - Interest (Section 20-5)	7120	45,000						
21. Permanent Transfer (Section 17-2A)	7130		500,000					
22. Permanent Transfer of Interest (Section 10-22.44)	7140	2,000						
23. Permanent Transfer from Site and Construction/Capital Improvement Fund (Section 10-22.14)	7150							
24. Perm. Transfer of Excess Accumulated Fire Prev. & Safety Tax Proceeds & Int. Earnings (Sec. 17-2.11) <sup>3</sup>	7160							
25. Perm. Transfer of Excess Accumulated Fire Prev. & Safety Bond Proceeds and Int. Earnings (Sec. 10-22.14) <sup>3</sup>	7170							
26. Permanent Transfer from Working Cash Fund - Abatement (Section 20-9)	7180							
<b>SALE OF BONDS (7200)</b>								
27. Principal on Bonds Sold (Amount of Original Issue) <sup>4</sup>	7210							
28. Premium on Bonds Sold	7220							
29. Accrued Interest on Bonds Sold	7230							

Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)
		Educational	Operations & Maintenance	Bond & Interest	Transportation	Municipal Retirement/ Social Security	Site & Construction/ Capital Improvement	Working Cash
30. Sale or Compensation for Fixed Assets <sup>5</sup> (Section 2-3.12 and 17-2.11)	7300							
31. School Technology Revolving Loan Program (STRLP)	7500							
32. Other Sources (Describe & Itemize)	7900	1,570,330		50,000				
<b>33. Total Other Financing Sources</b> (Total Lines 19-32)		2,367,330	500,000	50,000	0	0	0	0
<b>OTHER FINANCING USES (8000)</b>								
<b>TRANSFER TO OTHER FUNDS (8100)</b>								
34. Perm. Transfer from Working Cash Fund - Abolishment	8110							750,000
35. Permanent Transfer of Working Cash Fund - Interest (Section 20-5)	8120							45,000
36. Permanent Transfer (Section 17-2A)	8130	500,000						
37. Permanent Transfer of Interest (Section 10-22.44) <sup>6</sup>	8140			2,000				
38. Permanent Transfer from Site & Construction/Capital Improvement Fund (Section 10-22.14)	8150						0	
39. Perm. Transfer of Excess Accumulated Fire Prev. & Safety Tax Proceeds & Int. Earnings (Sec. 17-2.11)	8160							
40. Perm. Transfer of Excess Accumulated Fire Prev. & Safety Bond Proceeds and Int. Earnings (Sec. 10-22.14)	8170							
41. Permanent Transfer of Working Cash Fund-Abatement (Sec. 20-9)	8180							0
42. Other Uses (Describe & Itemize)	8190							
<b>43. Total Other Financing Uses</b> (Total Lines 34-42)		500,000	0	2,000	0	0	0	795,000
<b>44. Total Other Financing Sources (Uses)</b> (Line 33 minus 43)		1,867,330	500,000	48,000	0	0	0	(795,000)
<b>45. ESTIMATED FUND BALANCE June 30, 2008</b> <b>(Total Lines 1, 18 &amp; 44)</b>		1,590,197	17,938	425	51,691	44,937	0	2,868

(80) Rent	(90) Fire Prevention & Safety
	131,174
0	6,000
0	0
0	0
0	6,000
0	6,000
	128,486
	0
0	0
	0
0	128,486
0	0
0	128,486
0	(122,486)

(80) Rent	(90) Fire Prevention & Safety
0	0
0	0
0	0
0	8,688

Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)
		Educational	Operations & Maintenance	Bond & Interest	Transportation	Municipal Retirement/ Social Security	Site & Construction/ Capital Improvement	Working Cash
1. ESTIMATED BALANCE ON HAND July 1, 2007 (Cash Plus Investments at Cost)	101-5 180	830,099	16,980	0	0	19,071	0	621,527
2. Total Direct Receipts & Other Financing Sources <sup>8</sup> (Total from Budget Summary, Lines 6 & 33)		16,578,160	2,079,658	3,802,140	837,691	454,866	0	176,341
<b>OTHER RECEIPTS</b>								
3. Loans from Other Funds	430							
4. Loan Repayments from Other Funds	150							
5. Corporate Personal Property Tax Replacement Tax Anticipation Notes	406							
6. Tax Anticipation Warrants Issued	407							
7. Tax Anticipation Notes Issued	408							
8. Teachers/Employees' Orders Issued	409							
9. State Aid Anticipation Certificates Issued	410							
10. Other (Attach Itemization)	499							
11. Total Other Receipts (Total Lines 3-10)		0	0	0	0	0	0	0
12. Total Direct Receipts, Other Financing Sources, & Other Receipts (Total Lines 2 & 11)		16,578,160	2,079,658	3,802,140	837,691	454,866	0	176,341
13. Total Amount Available (Total Lines 1 & 12)		17,408,259	2,096,638	3,802,140	837,691	473,937	0	797,868
14. Total Direct Disbursements & Other Financing Uses <sup>9</sup> (Total from Budget Summary, Lines 15 & 43)		15,818,062	2,078,700	3,801,715	786,000	429,000	0	795,000
<b>OTHER DISBURSEMENTS</b>								
15. Loans to Other Funds <sup>10</sup>	150							
16. Loan Repayments to Other Funds	430							
17. Corporate Personal Property Replacement Tax Anticipation Notes Redeemed	406							
18. Tax Anticipation Warrants Redeemed	407							
19. Tax Anticipation Notes Redeemed	408							
20. Teachers/Employees' Orders Redeemed	409							
21. State Aid Anticipation Certificates Redeemed	410							
22. Other (Attach Itemization)	499							
23. Total Other Disbursements (Total Lines 15-22)		0	0	0	0	0	0	0
24. Total Direct Disbursements, Other Financing Uses, & Other Disbursements (Total Lines 14 & 23)		15,818,062	2,078,700	3,801,715	786,000	429,000	0	795,000
25. ESTIMATED BALANCE ON HAND June 30, 2008 (Cash Plus Investments at Cost) (Total Line 13 less line 24)		1,590,197	17,938	425	51,691	44,937	0	2,868



(80) Rent	(90) Fire Prevention & Safety
	131,174
0	6,000
0	0
0	6,000
0	137,174
0	128,486
0	0
0	128,486
0	8,688

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES</b>	<b>1000</b>							
<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>								
1. General Levy <sup>11</sup>	1110	7,016,599	701,658	3,750,140	338,691	214,433		131,341
2. Tort Immunity Levy	1120	576,983						
3. Leasing Levy <sup>12</sup>	1130							
4. Special Education Levy	1140	498,534						
5. Social Security/Medicare-Only Levy	1150					214,433		
6. Area Vocational Construction Levy	1160							
7. Summer School Levy	1170							
8. Other Tax Levies (Describe & Itemize)	1190							
<b>9. Total Ad Valorem Taxes Levied by LEA</b>		<b>8,092,116</b>	<b>701,658</b>	<b>3,750,140</b>	<b>338,691</b>	<b>428,866</b>	<b>0</b>	<b>131,341</b>
<b>PAYMENTS IN LIEU OF TAXES</b>								
10. Mobile Home Privilege Tax	1210							
11. Payments from Local Housing Authority	1220							
12. Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	0	810,000	0		22,000		
13. Other Payments in Lieu of Taxes (Describe & Itemize)	1290							
<b>14. Total Payments in Lieu of Taxes</b>		<b>0</b>	<b>810,000</b>	<b>0</b>	<b>0</b>	<b>22,000</b>	<b>0</b>	<b>0</b>
<b>TUITION</b>								
15. Regular Tuition from Pupils or Parents	1311							
16. Regular Tuition from Other LEAs	1312							
17. Regular Tuition from Other Sources	1313							
18. Summer School Tuition from Pupils or Parents	1321							
19. Summer School Tuition from Other LEAs	1322							
20. Summer School Tuition from Other Sources	1323							
21. Vocational Tuition from Pupils or Parents	1331							
22. Vocational Tuition from Other LEAs	1332							
23. Vocational Tuition from Other Sources	1333							
24. Special Education Tuition from Pupils or Parents	1341							
25. Special Education Tuition from Other LEAs	1342							
26. Special Education Tuition from Other Sources	1343							
27. Adult Tuition from Pupils or Parents	1351							
28. Adult Tuition from Other LEAs	1352							
29. Adult Tuition from Other Sources	1353							
<b>30. Total Tuition</b>		<b>0</b>						
<b>TRANSPORTATION FEES</b>								
31. Regular Transportation Fees from Pupils or Parents	1411							
32. Regular Transportation Fees from Other LEAs	1412							
33. Regular Transportation Fees from Private Sources	1413							
34. Regular Transportation Fees from Co-curricular Activities	1415							
35. Summer School Transportation Fees from Pupils or Parents	1421							
36. Summer School Transportation Fees from Other LEAs	1422							
37. Summer School Transportation Fees from Other Sources	1423							
38. Vocational Transportation Fees from Pupils or Parents	1431							
39. Vocational Transportation Fees from Other LEAs	1432							
40. Vocational Transportation Fees from Other Sources	1433							
41. Special Ed. Transportation Fees from Pupils or Parents	1441							

Description		Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash
42.	Special Ed. Transportation Fees from Other LEAs	1442							
43.	Special Ed. Transportation Fees from Other Sources	1443							
44.	Adult Transportation Fees from Pupils or Parents	1451							
45.	Adult Transportation Fees from Other LEAs	1452							
46.	Adult Transportation Fees from Other Sources	1453							
47.	<b>Total Transportation Fees</b>					0			
<b>EARNINGS ON INVESTMENTS</b>									
48.	Interest on Investments	1510	0	1,000	2,000	1,000	4,000		45,000
49.	Gain or Loss on Sale of Investments	1520							
50.	<b>Total Earnings on Investments</b>		0	1,000	2,000	1,000	4,000	0	45,000
<b>FOOD SERVICE</b>									
51.	Sales to Pupils - Lunch	1611	75,000						
52.	Sales to Pupils - Breakfast	1612	2,500						
53.	Sales to Pupils - A la Carte	1613							
54.	Sales to Pupils - Other	1614							
55.	Sales to Adults	1620							
56.	Other Food Service	1690							
57.	<b>Total Food Service</b>		77,500						
<b>PUPIL ACTIVITIES</b>									
58.	Admissions - Athletic	1711	2,000						
59.	Admissions - Other	1719	2,000						
60.	Fees	1720	3,000						
61.	Book Store Sales	1730							
62.	Other Pupil Activity Revenue (Describe & Itemize)	1790							
63.	<b>Total Pupil Activities</b>		7,000	0					
<b>TEXTBOOKS</b>									
64.	Rentals - Regular Textbook	1811	30,000						
65.	Rentals - Summer School Textbook	1812	5,000						
66.	Rentals - Adult/Continuing Education Textbook	1813							
67.	Rentals - Other (Describe & Itemize)	1819							
68.	Sales - Regular Textbook	1821							
69.	Sales - Summer School Textbook	1822							
70.	Sales - Adult/Continuing Education Textbook	1823							
71.	Sales - Other (Describe & Itemize)	1829							
72.	Other (Describe & Itemize)	1890							
73.	<b>Total Textbooks</b>		35,000						
<b>OTHER REVENUE FROM LOCAL SOURCES</b>									
74.	Rentals	1910		60,000					
75.	Contributions and Donations from Private Sources	1920							
76.	Services Provided Other LEAs	1940							
77.	Refund Prior Years' Expenditures	1950	100,000						
78.	Payment from Other LEAs	1991							
79.	Sale of Vocational Projects	1992							
80.	Local Fees	1993							
81.	Other (Describe & Itemize)	1999	7,500	7,000					
82.	<b>Total Other Revenue from Local Sources</b>		107,500	67,000	0	0	0	0	0
83.	<b>Total Receipts/Revenues from Local Sources</b> (Total Lines 9, 14, 30, 47, 50, 57, 63, 73, 82)		8,319,116	1,579,658	3,752,140	339,691	454,866	0	176,341

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA</b>	<b>2000</b>							
84. Flow-Through Revenue from State Sources	2100							
85. Flow-Through Revenue from Federal Sources	2200							
86. Other Flow-Through (Describe & Itemize)	2300							
<b>87. Total Flow-Through Receipts/Revenues From One LEA to Another LEA (Total of Lines 84-86)</b>		0	0		0	0		
<b>RECEIPTS/REVENUES FROM STATE SOURCES</b>	<b>3000</b>							
<b>UNRESTRICTED GRANTS-IN-AID</b>								
88. General State Aid - Sec. 18-8.05	3001	2,900,000						
89. General State Aid - Hold Harmless/Supplemental	3002							
90. Reorganization Incentives	3005							
91. Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099							
<b>92. Total Unrestricted Grants-In-Aid</b>		2,900,000	0	0	0	0	0	
<b>RESTRICTED GRANTS-IN-AID</b>								
<b>SPECIAL EDUCATION</b>	<b>3100</b>							
93. Special Education - Private Facility Tuition	3100	21,000						
94. Special Education - Extraordinary	3105	600,000						
95. Special Education - Personnel	3110	175,000						
96. Special Education - Orphanage - Individual	3120							
97. Special Education - Orphanage - Summer	3130							
98. Special Education - Summer School	3145							
99. Special Education - Other (Describe & Itemize)	3199							
<b>100. Total Special Education</b>		796,000	0		0			
<b>VOCATIONAL EDUCATION</b>	<b>3200</b>							
101. Vocational Education - Tech. Prep.	3200							
102. Vocational Education - Coordination Grants	3210							
103. Vocational Education - Formula	3215							
104. Vocational Education - Jobs for Illinois Graduates	3217							
105. Vocational Education - Secondary Program Improvements	3220							
106. Vocational Education - WECEP	3225							
107. Vocational Education - Elem. Career Development Program	3275							
108. Vocational Education - Other (Describe & Itemize)	3299							
<b>109. Total Vocational Education</b>		0	0		0	0		
<b>BILINGUAL EDUCATION</b>	<b>3300</b>							
110. Bilingual Education - Downstate - TPI	3305	140,000						
111. Bilingual Education - Downstate - TBE	3310							
<b>112. Total Bilingual Education</b>		140,000				0		
113. Gifted Education	3350	10,000						
114. State Free Lunch & Breakfast	3360	30,000						
115. School Breakfast Initiative	3365							
116. Driver Education	3370							
117. Adult Education from Community College Board	3410							
118. Adult Education - Other (Describe & Itemize)	3499							

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash
<b>TRANSPORTATION</b>								
119. Transportation - Regular/Vocational	3500				3,000			
120. Transportation - Special Education	3510				495,000			
121. Transportation - Other (Describe & Itemize)	3599							
<b>122. Total Transportation</b>		0	0		498,000	0		
123. Learning Improvement - Change Grants	3610							
124. Scientific Literacy	3660							
125. Truant Alternative/Optional Education	3695							
126. Early Childhood - Block Grant	3705	257,424						
127. Reading Improvement Block Grant	3715	101,000						
128. Reading Improvement Block Grant - Reading Recovery	3720							
129. Chicago General Education Block Grant	3766							
130. Chicago Educational Services Block Grant	3767							
131. School Safety & Educational Improvement Block Grant	3775	50,000						
132. Technology - Closing the Gaps	3792							
133. State Library Grant	3800							
134. Illinois Arts Council Grants	3801							
135. Illinois Scholars Program	3803							
136. Illinois Occupational Information Coordinating Committee	3806							
137. Project Success	3807							
138. IDOT Safety	3808							
139. IDOT Alcohol Awareness	3809							
140. State Charter Schools	3815							
141. Summer Bridges	3825							
142. Academic Early Warning List	3830							
143. Infrastructure Improvements - Planning/Construction	3920							
144. School Infrastructure - Maintenance Projects	3925							
145. Other Restricted Revenue from State Sources (Describe & Itemize)	3999	100,000						
<b>146. Total Restricted Grants-In-Aid</b> (Total Lines 100,109, 112-118, 122-145)		1,484,424	0	0	498,000	0	0	0
<b>147. Total Receipts/Revenues From State Sources</b> (Total Lines 92 & 146)		4,384,424	0	0	498,000	0	0	0
<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>		<b>4000</b>						
<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>								
148. Federal Impact Aid	4001							
149. Other Unrestricted Grants-In-Aid Received Directly From the Federal Govt.	4009							
<b>150. Total Unrestricted Grants-In-Aid Received Directly from Federal Govt.</b>		0	0	0	0	0	0	0
<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>								
151. Emergency School Assistance Act	4025							
152. ESEA - Title VII - Bilingual	4030							
153. ESEA - Title VI - Excellence in Education	4035							
154. Community Action Program - OEO	4040							
155. Head Start	4045							
156. Construction (Impact Aid)	4050							

Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)
		Educational	Operations & Maintenance	Bond & Interest	Transportation	Municipal Retirement/ Social Security	Site & Construction/ Capital Improvement	Working Cash
157. EPA Grant Proceeds (Life Safety Purposes Only)	4055							
158. MAGNET	4060							
159. Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4099							
<b>160. Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		0	0		0	0	0	
<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE</b>								
<b>TITLE V</b>	<b>4100</b>							
161. Title V-Innovation and Flexibility Formula	4100	3,214						
162. Title V-LEA Projects	4105							
163. Title V-Rural and Low Income Schools	4107							
164. Title V-Class Size Reduction	4110							
165. Title V-State Assessments	4120							
166. Title V-Other (Describe & Itemize)	4199							
<b>167. Total Title V</b>		3,214	0		0	0		
<b>FOOD SERVICE</b>	<b>4200</b>							
168. National School Lunch Program	4210	400,000						
169. Special Milk Program	4215							
170. School Breakfast Program	4220	120,000						
171. Summer Food Service Admin./Program	4225							
172. Child Care Commodity/SFS 13-Adult Day Care	4226							
173. Food Service - Other (Describe & Itemize)	4299							
<b>174. Total Food Service</b>		520,000						
<b>TITLE I</b>	<b>4300</b>							
175. Title I - Low Income	4300	476,320						
176. Title I - Low Income - Neglected, Private	4305							
177. Title I - Capital Expenses	4325							
178. Title I - School Improvement	4331							
179. Title I - Comprehensive School Reform	4332							
180. Title I - Reading First	4334							
181. Title I - Even Start	4335							
182. Title I - Migrant Education	4340							
183. Title I - Other (Describe & Itemize)	4399							
<b>184. Total Title I</b>		476,320	0		0	0		
<b>TITLE IV</b>	<b>4400</b>							
185. Title IV - Safe & Drug Free Schools - Formula	4400	9,573						
186. Title IV - Safe & Drug Free Schools - Violence Prevention	4406							
187. Title IV - Community Service	4420							
188. Title IV - 21st Century	4421							
189. Title IV - Other (Describe Itemize)	4499							
<b>190. Total Title IV</b>		9,573	0		0	0		
<b>FEDERAL - SPECIAL EDUCATION</b>	<b>4600</b>							
191. Fed - Spec Education - Preschool Flow - Through	4600							
192. Fed - Spec Education - Preschool Discretionary	4605							
193. Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	302,125						
194. Fed - Spec Education - IDEA - Room & Board	4625							
195. Fed - Spec Education - IDEA - Discretionary	4630							

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash
196. Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699							
<b>197. Total Federal Special Education</b>		302,125	0		0	0		
<b>VE - PERKINS</b>	<b>4700</b>							
198. VE - Perkins - Title IIA State Leadership	4720							
199. VE - Perkins - Title IIC Secondary	4745							
200. VE - Perkins - Title IIC Postsecondary/Adult	4750							
201. VE-Perkins-Title IIIIE Tech. Prep.	4770							
202. VE-Education to Careers-Implementation (DOL)	4777							
203. VE-Other (Describe & Itemize)	4799							
<b>204. Total Vocational Education</b>		0	0			0		
205. Federal - Adult Education	4810							
206. Emergency Immigrant Assistance	4905							
207. Title III-English Language Acquisition	4909	60,000						
208. Learn & Serve America	4910							
209. McKinney Education for Homeless Children	4920							
210. Title II - Eisenhower - Professional Development Formula	4930							
211. Title II-Teacher Quality	4932	90,558						
212. Goals 2000	4945							
213. Goals 2000 - Leadership	4946							
214. Department of Rehabilitation Services	4950							
215. Federal Charter Schools	4960							
216. School Renovation	4980							
217. IDEA Part B-Supplemental Activities	4981							
218. School Renovation-Technology	4982							
219. Federal Emergency Management Aid (FEMA/IEMA)	4990							
220. Medicaid Matching Funds - Administrative Outreach	4991	40,000						
221. Medicaid Matching Funds - Fee-For-Service Program	4992							
222. Other Restricted Revenue From Federal Sources (Describe & Itemize)	4999	5,500						
<b>223. Total Restricted Grants-In-Aid Received from Federal Government Thru the State</b> (Total of Lines 167, 174, 184, 190, 197, 204-222)		1,507,290	0		0	0	0	
<b>224. TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b> (Total of Lines 150, 160, 223)		1,507,290	0	0	0	0	0	0
<b>225. TOTAL DIRECT RECEIPTS/REVENUES</b> (Total of Lines 83, 87, 147, 224)		14,210,830	1,579,658	3,752,140	837,691	454,866	0	176,341

(80) Rent	(90) Fire Prevention & Safety
0	0
0	0



(80) Rent	(90) Fire Prevention & Safety
	6,000
0	6,000
0	0
0	6,000

(80) Rent	(90) Fire Prevention & Safety
0	0

(80) Rent	(90) Fire Prevention & Safety
0	0
0	0
0	0

<b>(80)</b> <b>Rent</b>	<b>(90)</b> <b>Fire Prevention &amp; Safety</b>
	0

(80) Rent	(90) Fire Prevention & Safety	
		0
0	0	
0	6,000	

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers
<b>10 - EDUCATIONAL FUND (ED)</b>								
<b>INSTRUCTION (ED)</b>	<b>1000</b>							
1. Regular Programs	1100	6,083,900	1,131,400	19,798	335,714	241,500	5,000	
2. Special Education Programs (Function 1200-1220)	1200	746,500	189,900	4,000	24,500		5,000	
3. Educationally Deprived/Remedial Programs	1250							
4. Adult/Continuing Education Programs	1300							
5. Vocational Programs	1400	54,000	17,500		5,000			
6. Interscholastic Programs	1500			3,000	2,000		1,200	
7. Summer School Programs	1600							
8. Gifted Programs	1650	18,000			2,500			
9. Bilingual Programs	1800	670,000	111,500	10,000	31,500			
10. Truant Alternative & Optional Programs	1900							
<b>11. Total Instruction <sup>14</sup></b>		<b>7,572,400</b>	<b>1,450,300</b>	<b>36,798</b>	<b>401,214</b>	<b>241,500</b>	<b>11,200</b>	
<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>							
<b>Support Services - Pupil</b>	<b>2100</b>							
12. Attendance & Social Work Services	2110							
13. Guidance Services	2120							
14. Health Services	2130							
15. Psychological Services	2140							
16. Speech Pathology & Audiology Services	2150							
17. Other Support Services - Pupils (Describe & Itemize)	2190	110,000	15,000		10,000			
<b>18. Total Support Services - Pupil</b>		<b>110,000</b>	<b>15,000</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	
<b>Support Services - Instructional Staff</b>	<b>2200</b>							
19. Improvement of Instruction Services	2210							
20. Educational Media Services	2220	169,000	17,700	4,000	4,500			
21. Assessment & Testing	2230							
<b>22. Total Support Services - Instructional Staff</b>		<b>169,000</b>	<b>17,700</b>	<b>4,000</b>	<b>4,500</b>	<b>0</b>	<b>0</b>	
<b>Support Services - General Administration</b>	<b>2300</b>							
23. Board of Education Services	2310			184,600	1,500		60,000	
24. Executive Administration Services	2320	286,000	81,100	10,500	10,000		7,500	
25. Special Area Administration Services	2330							
<b>26. Total Support Services - General Administration</b>		<b>286,000</b>	<b>81,100</b>	<b>195,100</b>	<b>11,500</b>	<b>0</b>	<b>67,500</b>	
<b>Support Services - School Administration</b>	<b>2400</b>							
27. Office of the Principal Services	2410	718,000	217,350	3,300				
28. Other Support Services - School Administration (Describe & Itemize)	2490							
<b>29. Total Support Services - School Administration</b>		<b>718,000</b>	<b>217,350</b>	<b>3,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Support Services - Business</b>	<b>2500</b>							
30. Direction of Business Support Services	2510							
31. Fiscal Services	2520	32,000	8,100					
32. Operation & Maintenance of Plant Services	2540							
33. Pupil Transportation Services	2550							
34. Food Services	2560	120,000		455,000	37,000		2,500	
35. Internal Services	2570							
<b>36. Total Support Services - Business</b>		<b>152,000</b>	<b>8,100</b>	<b>455,000</b>	<b>37,000</b>	<b>0</b>	<b>2,500</b>	

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers
<b>Support Services - Central</b>	<b>2600</b>							
37. Direction of Central Support Services	2610							
38. Planning, Research, Development & Evaluation Services	2620							
39. Information Services	2630							
40. Staff Services	2640							
41. Data Processing Services	2660							
<b>42. Total Support Services - Central</b>		0	0	0	0	0	0	
43. Other Support Services (Describe & Itemize)	2900			225,000				
<b>44. Total Support Services</b> (Total Lines 18, 22, 26, 29, 36, 42, & 43)		1,435,000	339,250	882,400	63,000	0	70,000	
<b>45. COMMUNITY SERVICES (ED)</b>	<b>3000</b>							
<b>NONPROGRAMMED CHARGES (ED)</b>	<b>4000</b>							
<b>Payments to Other Govt. Units (In-State)</b>	<b>4100</b>							
46. Payments for Regular Programs	4110							
47. Payments for Special Education Programs	4120			55,000				
48. Payments for Adult/Continuing Education Programs	4130							
49. Payments for Vocational Education Programs	4140							
50. Payments for Community College Program	4170							
51. Other Payments to In-State Govt. Units (Describe & Itemize)	4190							
<b>52. Total Payments to Other Govt. Units (In-State)</b>				55,000			0	0
<b>53. PAYMENTS TO OTHER GOVT. UNITS (OUT-OF-STATE)</b>	<b>4200</b>							
<b>54. Total Nonprogrammed Charges</b> (Total Lines 52 & 53)				55,000			0	0
<b>DEBT SERVICES (ED)</b>	<b>5000</b>							
<b>Debt Services - Interest</b>	<b>5100</b>							
55. Tax Anticipation Warrants	5110							
56. Tax Anticipation Notes	5120							
57. Teachers'/Employees' Orders	5130							
58. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150							
59. State Aid Anticipation Certificates	5160							
60. Other (Describe & Itemize)	5190							
<b>61. Total Debt Service - Interest</b>							0	
<b>62. Debt Services - Lease/Purchase Principal Retired<sup>15</sup></b>	<b>5300</b>							
<b>63. Total Debt Services</b> (Total Lines 61 & 62)							0	
<b>64. PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>							
<b>65. Total Direct Disbursements/Expenditures</b> (Total Lines 11, 44, 45, 54, 63 & 64)		9,007,400	1,789,550	974,198	464,214	241,500	81,200	0
<b>66. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>								

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers
<b>20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>								
<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>							
Support Services - Pupil	2100							
67. Other Support Services - Pupils (Describe & Itemize)	2190							
<b>Support Services - Business</b>	<b>2500</b>							
68. Direction of Business Support Services	2510							
69. Facilities Acquisition & Construction Services	2530							
70. Operation & Maintenance of Plant Services	2540	990,000	215,000	201,700	470,000	180,000	22,000	
71. Pupil Transportation Services	2550							
72. Food Services	2560							
<b>73. Total Support Services - Business</b>		<b>990,000</b>	<b>215,000</b>	<b>201,700</b>	<b>470,000</b>	<b>180,000</b>	<b>22,000</b>	
74. Other Support Services (Describe & Itemize)	2900							
<b>75. Total Support Services (Total Lines 67, 73, &amp; 74)</b>		<b>990,000</b>	<b>215,000</b>	<b>201,700</b>	<b>470,000</b>	<b>180,000</b>	<b>22,000</b>	
<b>76. COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>							
<b>NONPROGRAMMED CHARGES (O&amp;M)</b>								
<b>Payments to Other Govt. Units (In-State)</b>	<b>4100</b>							
77. Payments for Special Education Programs	4120							
78. Payments for Vocational Education Program	4140							
79. Other Payments to In-State Govt. Units (Describe & Itemize)	4190							
<b>80. Total Payments to Other Govt. Units (In-State)</b>				<b>0</b>			<b>0</b>	<b>0</b>
<b>81. Payments to Other Govt. Units (Out of State)</b>	<b>4200</b>							
<b>82. Total Nonprogrammed Charges (Total Lines 80 &amp; 81)</b>				<b>0</b>			<b>0</b>	<b>0</b>
<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>							
<b>Debt Services - Interest</b>	<b>5100</b>							
83. Tax Anticipation Warrants	5110							
84. Tax Anticipation Notes	5120							
85. Corporate Personal Prop. Replacement Tax Anticip. Notes	5150							
86. State Aid Anticipation Certificates	5160							
87. Other (Describe & Itemize)	5190						0	
<b>88. Total Debt Services - Interest</b>							<b>0</b>	
<b>89. Debt Services-Lease/Purchase Principal Retired<sup>15</sup></b>	<b>5300</b>							
<b>90. Total Debt Services</b>							<b>0</b>	
<b>91. PROVISION FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>							
<b>92. Total Direct Disbursements/Expenditures (Total Lines 75, 76, 82, 90, 91)</b>		<b>990,000</b>	<b>215,000</b>	<b>201,700</b>	<b>470,000</b>	<b>180,000</b>	<b>22,000</b>	<b>0</b>
<b>93. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>								



Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers
<b>30 - BOND &amp; INTEREST FUND (B&amp;I)</b>								
<b>NONPROGRAMMED CHARGES (B&amp;I)</b>								
94. Payments to Other Govt. Units (In-State)	4000							
95. Total Nonprogrammed Charges								0
<b>DEBT SERVICES (B&amp;I)</b>								
<b>Debt Services - Interest</b>								
96. Tax Anticipation Warrants	5110							
97. Tax Anticipation Notes	5120							
98. Bonds	5140						660,715	
99. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150							
100. State Aid Anticipation Certificates	5160							
101. Other - (Attach Itemization)	5190							
102. Total Debt Service - Interest							660,715	
103. Debt Services - Bond Principal Retired	5200						3,135,000	
104. Debt Services - Other (Describe & Itemize)	5900			4,000				
105. Total Debt Services (Total of Lines 102, 103 & 104)				4,000			3,795,715	0
<b>106. PROVISION FOR CONTINGENCIES (B&amp;I)</b>								
<b>107. Total Direct Disbursements/Expenditures</b> (Total of Lines 95, 105 & 106)				4,000			3,795,715	0
<b>108. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>								

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers
<b>40 - TRANSPORTATION FUND (TR)</b>								
<b>SUPPORT SERVICES (TR)</b>	<b>2000</b>							
Support Services - Pupil	2100							
109. Other Support Services - Pupils (Describe & Itemize)	2190							
<b>Support Services - Business</b>	<b>2500</b>							
110. Pupil Transportation Services	2550	5,000		780,000			1,000	
111. Other Support Services (Describe & Itemize)	2900							
<b>112. Total Support Services (Total Lines 109, 110, 111)</b>		5,000	0	780,000	0	0	1,000	
<b>113. COMMUNITY SERVICES (TR)</b>	<b>3000</b>							
<b>NONPROGRAMMED CHARGES (TR)</b>	<b>4000</b>							
<b>Payments to Other Govt. Units (In-State)</b>	<b>4100</b>							
114. Payments for Regular Program	4110							
115. Payments for Special Education Programs	4120							
116. Payments for Adult/Continuing Education Programs	4130							
117. Payments for Vocational Education Programs	4140							
118. Payments for Community College Programs	4170							
119. Other Payments to In-State Govt. Units (Describe & Itemize)	4190							
<b>120. Total Payments to Other Govt. Units (In-State)</b>				0			0	0
<b>121. Payments to Other Govt. Units (Out-of-State) (Describe &amp; Itemize)</b>	<b>4200</b>							
<b>122. Total Nonprogrammed Charges (Total Lines 120 &amp; 121)</b>				0			0	0
<b>DEBT SERVICES (TR)</b>	<b>5000</b>							
<b>Debt Service - Interest</b>	<b>5100</b>							
123. Tax Anticipation Warrants	5110							
124. Tax Anticipation Notes	5120							
125. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150							
126. State Aid Anticipation Certificates	5160							
127. Other (Describe and Itemization)	5190							
<b>128. Total Debt Service - Interest</b>							0	
<b>129. Debt Services-Lease/Purchase Principal Retired<sup>15</sup></b>	<b>5300</b>							
<b>130. Total Debt Service</b>							0	
<b>131. PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>							
<b>132. Total Direct Disbursements/Expenditures (Total Lines 112, 113, 122, 130 &amp; 131)</b>		5,000	0	780,000	0	0	1,000	0
<b>133. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>								

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers
<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>								
<b>INSTRUCTION (MR/SS)</b>								
134. Regular Program	1100		162,000					
135. Special Education Programs (Functions 1200-1220)	1200		19,400					
136. Educationally Deprived/Remedial Programs	1250							
137. Adult/Continuing Education Programs	1300							
138. Vocational Programs	1400							
139. Interscholastic Programs	1500							
140. Summer School Programs	1600		400					
141. Gifted Programs	1650							
142. Bilingual Programs	1800		29,100					
143. Truant Alternative & Optional Programs	1900							
<b>144. Total Instruction</b>			<b>210,900</b>					
<b>SUPPORT SERVICES (MR/SS)</b>								
<b>Support Services - Pupil</b>								
145. Attendance & Social Work Services	2110							
146. Guidance Services	2120							
147. Health Services	2130							
148. Psychological Services	2140							
149. Speech Pathology & Audiology Services	2150							
150. Other Support Services - Pupils (Describe & Itemize)	2190							
<b>151. Total Support Services - Pupil</b>			<b>0</b>					
<b>Support Services - Instructional Staff</b>								
152. Improvement of Instruction Services	2210							
153. Educational Media Services	2220		18,500					
154. Assessment & Testing	2230							
<b>155. Total Support Services - Instructional Staff</b>			<b>18,500</b>					
<b>Support Services - General Administration</b>								
156. Board of Education Services	2310							
157. Executive Administration Services	2320		18,000					
158. Special Area Administrative Services	2330							
<b>159. Total Support Services - General Administration</b>			<b>18,000</b>					
<b>Support Services - School Administration</b>								
160. Office of the Principal Services	2410		29,100					
161. Other Support Services - School Administration (Describe & Itemize)	2490							
<b>162. Total Support Services - School Administration</b>			<b>29,100</b>					
<b>Support Services - Business</b>								
163. Direction of Business Support Services	2510							
164. Fiscal Services	2520		7,000					
165. Facilities Acquisition & Construction Services	2530							
166. Operation & Maintenance of Plant Service	2540		133,000					
167. Pupil Transportation Services	2550		1,000					
168. Food Services	2560		11,500					
169. Internal Services	2570							
<b>170. Total Support Services - Business</b>			<b>152,500</b>					

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers
<b>Support Services - Central</b>	<b>2600</b>							
171. Direction of Central Support Services	2610							
172. Planning, Research, Development & Evaluation Services	2620							
173. Information Services	2630							
174. Staff Services	2640							
175. Data Processing Services	2660							
<b>176. Total Support Services - Central</b>			0					
<b>177. Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>							
<b>178. Total Support Services</b> (Total Lines 151, 155, 159, 162, 170, 176 & 177)			218,100					
<b>179. COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>							
<b>NONPROGRAMMED CHARGED (MR/SS)</b>	<b>4000</b>							
180. Payments for Special Education Programs	4120							
181. Payments for Vocational Education Programs	4140							
<b>182. Total Nonprogrammed Charges</b>			0					
<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>							
<b>Debt Services - Interest</b>	<b>5100</b>							
183. Tax Anticipation Warrants	5110							
184. Tax Anticipation Notes	5120							
185. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150							
186. State Aid Anticipation Certificates	5160							
187. Other (Describe & Itemize)	5190							
<b>188. Total Debt Services - Interest</b>							0	
<b>189. PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>							
<b>190. Total Direct Disbursements/Expenditures</b> (Total Lines 144, 178, 179, 182, 188 & 189)			429,000				0	
<b>191. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>								

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers
<b>60 - SITE &amp; CONSTRUCTION/CAPITAL IMPROVEMENT (S&amp;C/CI)</b>								
<b>SUPPORT SERVICES (S&amp;C/CI)</b>								
<b>Support Services - Business</b>								
192. Facilities Acquisition & Construction Services	2530							
193. Other Support Services (Describe & Itemize)	2900							
<b>194. Total Support Services</b>		0	0	0	0	0	0	
<b>NONPROGRAMMED CHARGES (S&amp;C/CI)</b>								
<b>Payments to Other Govt. Units (In-State)</b>								
195. Payment for Special Education Programs	4120							
196. Payment for Vocational Education Programs	4140							
197. Other Payments to In-State Governmental Units (Describe & Itemize)	4190							
<b>198. Total Payments to Other Govt. Units (In-State)</b>								0
<b>199. Payments to Other Govt. Units (Out-of-State)</b>								
<b>200. Total Nonprogrammed Charges (Total Lines 198 &amp; 199)</b>								0
<b>201. PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>								
<b>202. Total Direct Disbursements/Expenditures (Total of 194, 200, &amp; 201)</b>		0	0	0	0	0	0	0
<b>203. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>								

<b>70 - WORKING CASH FUND (WC)</b>								
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<b>80 - RENT FUND (RT)</b>								
<b>Debt Services (RT)</b>								
<b>Debt Services - Interest</b>								
204. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150							
205. State Aid Anticipation Certificates	5160							
206. Debt Service - Other (Describe & Itemize)	5900							
<b>207. Total Debt Services</b>				0			0	0
<b>208. Total Direct Disbursements/Expenditures</b>				0			0	0
<b>209. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>								

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers
<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>								
<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>							
<b>Support Services - Business</b>	<b>2500</b>							
210. Facilities Acquisition & Construction Services	2530					128,486		
211. Operation & Maintenance of Plant Service	2540							
<b>212. Total Support Services - Business</b>		0	0	0	0	128,486	0	
213. Other Support Services (Describe & Itemize)	2900							
<b>214. Total Support Services (Total Lines 212 &amp; 213)</b>		0	0	0	0	128,486	0	
<b>NONPROGRAMMED CHARGES (FP&amp;S)</b>	<b>4000</b>							
215. Other Payments to In-State Govt. Units (Describe & Itemize)	4190							
<b>216. Total Nonprogrammed Charges</b>								0
<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>							
<b>Debt Services - Interest</b>	<b>5100</b>							
217. Tax Anticipation Warrants	5110							
<b>218. Total Debt Services - Interest</b>							0	
<b>219. PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>							
<b>220. Total Direct Disbursements/Expenditures (Total Lines 214, 216, 218 &amp; 219)</b>		0	0	0	0	128,486	0	0
<b>221. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>								

(80) Tuition	(90) Total
	7,817,312
	969,900
	0
	0
	76,500
	6,200
	0
	20,500
	823,000
	0
0	9,713,412
	0
	0
	0
	0
	0
	135,000
	135,000
	0
	195,200
	0
	195,200
	246,100
	395,100
	0
	641,200
	938,650
	0
	938,650
	0
	40,100
	0
	0
	614,500
	0
	654,600

(80) Tuition	(90) Total
	0
	0
	0
	0
	0
	0
	225,000
	2,789,650
	0
	0
2,760,000	2,815,000
	0
	0
	0
	0
2,760,000	2,815,000
	0
2,760,000	2,815,000
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
2,760,000	15,318,062
	(1,107,232)



(80) Tuition	(90) Total
	0
	0
	0
	2,078,700
	0
	0
	2,078,700
	0
	2,078,700
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	2,078,700
	(499,042)

(80) Tuition	(90) Total
	0
	0
	0
	0
	660,715
	0
	0
	0
	660,715
	3,135,000
	4,000
	3,799,715
	0
	3,799,715
	(47,575)



(80) Tuition	(90) Total
	162,000
	19,400
	0
	0
	0
	0
	400
	0
	29,100
	0
	210,900
	0
	0
	0
	0
	0
	0
	0
	0
	18,500
	0
	18,500
	0
	18,000
	0
	18,000
	29,100
	0
	29,100
	0
	7,000
	0
	133,000
	1,000
	11,500
	0
	152,500

(80) Tuition	(90) Total
	0
	0
	0
	0
	0
	0
	0
	0
	0
	218,100
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	429,000
	25,866

(80) Tuition	(90) Total
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0

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	0
	0
	0
	0
	0
	0
	0

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(80) Tuition	(90) Total
	128,486
	0
	128,486
	0
	128,486
	0
	0
	0
	0
	0
	128,486
	(122,486)

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

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



**DEFICIT BUDGET SUMMARY INFORMATION  
 OPERATING FUNDS ONLY**

	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
1. Direct Revenues	14,210,830	1,579,658	837,691	176,341	16,804,520
2. Direct Expenditures	15,318,062	2,078,700	786,000		18,182,762
3. Difference	(1,107,232)	(499,042)	51,691	176,341	(1,378,242)
4. Estimated Fund Balance - June 30, 2008	1,590,197	17,938	51,691	2,868	1,662,694

**Unbalanced budget, a deficit reduction plan must be adopted and submitted concurrently with this budget.**

\* A deficit reduction plan is required if the local board of education adopts (or amends) the 2007-08 school district budget in which the "operating funds" listed above result in direct revenues (line 1) being less than direct expenditures (line 2) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 4).

**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 deficit reduction plan, if required, is developed using ISBE guidelines and format (See Tab FinPlan 2008-11).

<b>140 16-1040-02</b> <i>District Number</i> <b>Cook County School</b> <i>District Name</i> <b>Cook</b> <i>County</i>		ESTIMATED BUDGET					
		FY2007-08					
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund
<b>1. ESTIMATED BEGINNING FUND BALANCES</b> (must equal prior Ending Fund Balance)		830,099	16,980	0	621,527	1,468,606	1,590,197
<b>RECEIPTS/REVENUES</b>		<b>Acct No.</b>					
2. Local Sources	1000	8,319,116	1,579,658	339,691	176,341	10,414,806	8,601,966
3. Flow-through Receipts/Revenue from One LEA to Another LEA	2000	0	0	0		0	
4. State Sources	3000	4,384,424	0	498,000	0	4,882,424	4,533,494
5. Federal Sources	4000	1,507,290	0	0	0	1,507,290	1,558,538
<b>6. Total Receipts/Revenues</b>		<b>14,210,830</b>	<b>1,579,658</b>	<b>837,691</b>	<b>176,341</b>	<b>16,804,520</b>	<b>14,693,998</b>
<b>DISBURSEMENTS/EXPENDITURES</b>		<b>Funct No.</b>					
7. Instruction	1000	9,713,412				9,713,412	8,750,000
8. Support Services	2000	2,789,650	2,078,700	786,000		5,654,350	2,275,000
9. Community Services	3000	0	0	0		0	
10. Nonprogrammed Charges	4000	2,815,000	0	0		2,815,000	2,925,000
11. Debt Services	5000	0	0	0		0	
12. Provisions for Contingencies	6000	0	0	0		0	
<b>13. Total Disbursements/Expenditures</b>		<b>15,318,062</b>	<b>2,078,700</b>	<b>786,000</b>		<b>18,182,762</b>	<b>13,950,000</b>
<b>14. Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		<b>(1,107,232)</b>	<b>(499,042)</b>	<b>51,691</b>	<b>176,341</b>	<b>(1,378,242)</b>	<b>743,998</b>
<b>OTHER FINANCING SOURCES</b>							
15. Transfers from Other Funds	7100	797,000	500,000	0	0	1,297,000	
16. Sale of Bonds	7200	0	0	0	0	0	
17. Sale or Compensation for Fixed Assets	7300	0	0	0		0	
18. School Technology Revolving Loan Program	7500	0	0			0	
19. Other Sources	7900	1,570,330	0	0	0	1,570,330	
<b>20. Total Other Financing Sources</b>		<b>2,367,330</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>2,867,330</b>	<b>0</b>
<b>OTHER FINANCING USES</b>							
21. Transfers to Other Funds	8100	500,000	0	0	795,000	1,295,000	
22. Other Uses	8190	0	0	0		0	
<b>23. Total Other Financing Uses</b>		<b>500,000</b>	<b>0</b>	<b>0</b>	<b>795,000</b>	<b>1,295,000</b>	<b>0</b>
<b>24. TOTAL OTHER FINANCING SOURCES AND (USES)</b> (Line 20 minus Line 23)		<b>1,867,330</b>	<b>500,000</b>	<b>0</b>	<b>(795,000)</b>	<b>1,572,330</b>	<b>0</b>
<b>25. ESTIMATED ENDING FUND BALANCE</b> (Total of Lines 1, 14, 24)		<b>1,590,197</b>	<b>17,938</b>	<b>51,691</b>	<b>2,868</b>	<b>1,662,694</b>	<b>2,334,195</b>

<b>140 16-1040-02</b> <i>District Number</i> <b>Cook County School</b> <i>District Name</i> <b>Cook</b> <i>County</i>		<b>ESTIMATED BUDGET</b> <b>FY2008-09</b>			
		Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
<b>1. ESTIMATED BEGINNING FUND BALANCES</b> (must equal prior Ending Fund Balance)		17,938	51,691	2,868	1,662,694
<b>RECEIPTS/REVENUES</b>					
	<b>Acct No.</b>				
2. Local Sources	1000	1,633,366	351,240	182,337	10,768,909
3. Flow-through Receipts/Revenue from One LEA to Another LEA	2000				0
4. State Sources	3000	0	514,932	0	5,048,426
5. Federal Sources	4000	0	0	0	1,558,538
<b>6. Total Receipts/Revenues</b>		<b>1,633,366</b>	<b>866,172</b>	<b>182,337</b>	<b>17,375,873</b>
<b>DISBURSEMENTS/EXPENDITURES</b>					
	<b>Funct No.</b>				
7. Instruction	1000				8,750,000
8. Support Services	2000	1,578,700	790,000		4,643,700
9. Community Services	3000				0
10. Nonprogrammed Charges	4000				2,925,000
11. Debt Services	5000				0
12. Provisions for Contingencies	6000				0
<b>13. Total Disbursements/Expenditures</b>		<b>1,578,700</b>	<b>790,000</b>		<b>16,318,700</b>
<b>14. Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		<b>54,666</b>	<b>76,172</b>	<b>182,337</b>	<b>1,057,173</b>
<b>OTHER FINANCING SOURCES</b>					
15. Transfers from Other Funds	7100				0
16. Sale of Bonds	7200				0
17. Sale or Compensation for Fixed Assets	7300				0
18. School Technology Revolving Loan Program	7500				0
19. Other Sources	7900				0
<b>20. Total Other Financing Sources</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING USES</b>					
21. Transfers to Other Funds	8100				0
22. Other Uses	8190				0
<b>23. Total Other Financing Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>24. TOTAL OTHER FINANCING SOURCES AND (USES)</b> (Line 20 minus Line 23)		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>25. ESTIMATED ENDING FUND BALANCE</b> (Total of Lines 1, 14, 24)		<b>72,604</b>	<b>127,863</b>	<b>185,205</b>	<b>2,719,867</b>

<b>140 16-1040-02</b> <i>District Number</i> <b>Cook County School</b> <i>District Name</i> <b>Cook</b> <i>County</i>		<b>ESTIMATED BUDGET FY2009-10</b>				
		<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
<b>1. ESTIMATED BEGINNING FUND BALANCES</b> (must equal prior Ending Fund Balance)		2,334,195	72,604	127,863	185,205	2,719,867
<b>RECEIPTS/REVENUES</b>						
	<b>Acct No.</b>					
2. Local Sources	1000	8,894,433	1,688,900	363,182	188,536	11,135,051
3. Flow-through Receipts/Revenue from One LEA to Another LEA	2000					0
4. State Sources	3000	4,687,633	0	532,440	0	5,220,073
5. Federal Sources	4000	1,611,528	0	0	0	1,611,528
6. <b>Total Receipts/Revenues</b>		15,193,594	1,688,900	895,622	188,536	17,966,652
<b>DISBURSEMENTS/EXPENDITURES</b>						
	<b>Funct No.</b>					
7. Instruction	1000	8,900,000				8,900,000
8. Support Services	2000	2,475,000	1,653,700	830,000		4,958,700
9. Community Services	3000					0
10. Nonprogrammed Charges	4000	3,025,000				3,025,000
11. Debt Services	5000					0
12. Provisions for Contingencies	6000					0
13. <b>Total Disbursements/Expenditures</b>		14,400,000	1,653,700	830,000		16,883,700
14. <b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		793,594	35,200	65,622	188,536	1,082,952
<b>OTHER FINANCING SOURCES</b>						
15. Transfers from Other Funds	7100					0
16. Sale of Bonds	7200					0
17. Sale or Compensation for Fixed Assets	7300					0
18. School Technology Revolving Loan Program	7500					0
19. Other Sources	7900					0
20. <b>Total Other Financing Sources</b>		0	0	0	0	0
<b>OTHER FINANCING USES</b>						
21. Transfers to Other Funds	8100					0
22. Other Uses	8190					0
23. <b>Total Other Financing Uses</b>		0	0	0	0	0
24. <b>TOTAL OTHER FINANCING SOURCES AND (USES)</b> (Line 20 minus Line 23)		0	0	0	0	0
25. <b>ESTIMATED ENDING FUND BALANCE</b> (Total of Lines 1, 14, 24)		3,127,789	107,804	193,485	373,741	3,802,819

<b>140 16-1040-02</b> <i>District Number</i> <b>Cook County School</b> <i>District Name</i> <b>Cook</b> <i>County</i>		<b>ESTIMATED BUDGET FY2010-11</b>				
		<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
<b>1. ESTIMATED BEGINNING FUND BALANCES</b> (must equal prior Ending Fund Balance)		3,127,789	107,804	193,485	373,741	3,802,819
<b>RECEIPTS/REVENUES</b>						
	<b>Acct No.</b>					
2. Local Sources	1000	9,196,844	1,746,323	375,530	194,946	11,513,643
3. Flow-through Receipts/Revenue from One LEA to Another LEA	2000					0
4. State Sources	3000	4,847,013	0	550,543	0	5,397,556
5. Federal Sources	4000	1,666,320	0	0	0	1,666,320
6. <b>Total Receipts/Revenues</b>		<b>15,710,177</b>	<b>1,746,323</b>	<b>926,073</b>	<b>194,946</b>	<b>18,577,519</b>
<b>DISBURSEMENTS/EXPENDITURES</b>						
	<b>Funct No.</b>					
7. Instruction	1000	9,200,000				9,200,000
8. Support Services	2000	2,675,000	1,728,700	870,000		5,273,700
9. Community Services	3000					0
10. Nonprogrammed Charges	4000	3,225,000				3,225,000
11. Debt Services	5000					0
12. Provisions for Contingencies	6000					0
13. <b>Total Disbursements/Expenditures</b>		<b>15,100,000</b>	<b>1,728,700</b>	<b>870,000</b>		<b>17,698,700</b>
14. <b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		<b>610,177</b>	<b>17,623</b>	<b>56,073</b>	<b>194,946</b>	<b>878,819</b>
<b>OTHER FINANCING SOURCES</b>						
15. Transfers from Other Funds	7100					0
16. Sale of Bonds	7200					0
17. Sale or Compensation for Fixed Assets	7300					0
18. School Technology Revolving Loan Program	7500					0
19. Other Sources	7900					0
20. <b>Total Other Financing Sources</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING USES</b>						
21. Transfers to Other Funds	8100					0
22. Other Uses	8190					0
23. <b>Total Other Financing Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
24. <b>TOTAL OTHER FINANCING SOURCES AND (USES)</b> (Line 20 minus Line 23)		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
25. <b>ESTIMATED ENDING FUND BALANCE</b> (Total of Lines 1, 14, 24)		<b>3,737,966</b>	<b>125,427</b>	<b>249,558</b>	<b>568,687</b>	<b>4,681,638</b>

<b>140 16-1040-02</b> <i>District Number</i> <b>Cook County School</b> <i>District Name</i> <b>Cook</b> <i>County</i>		<b>SUMMARY</b> <b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b> <b>ESTIMATED BUDGET</b> <i>Date of Adoption:</i> <b>September 18, 2007</b> <i>(Enter as MM/DD/YY)</i>			
		FY2007-08	FY2008-09	FY2009-10	FY2010-11
		<b>1. ESTIMATED BEGINNING FUND BALANCES</b> (must equal prior Ending Fund Balance)		1,468,606	1,662,694
<b>RECEIPTS/REVENUES</b>					
	<b>Acct No.</b>				
2. Local Sources	1000	10,414,806	10,768,909	11,135,051	11,513,643
3. Flow-through Receipts/Revenue from One LEA to Another LEA	2000	0	0	0	0
4. State Sources	3000	4,882,424	5,048,426	5,220,073	5,397,556
5. Federal Sources	4000	1,507,290	1,558,538	1,611,528	1,666,320
6. <b>Total Receipts/Revenues</b>		16,804,520	17,375,873	17,966,652	18,577,519
<b>DISBURSEMENTS/EXPENDITURES</b>					
	<b>Funct No.</b>				
7. Instruction	1000	9,713,412	8,750,000	8,900,000	9,200,000
8. Support Services	2000	5,654,350	4,643,700	4,958,700	5,273,700
9. Community Services	3000	0	0	0	0
10. Nonprogrammed Charges	4000	2,815,000	2,925,000	3,025,000	3,225,000
11. Debt Services	5000	0	0	0	0
12. Provisions for Contingencies	6000	0	0	0	0
13. <b>Total Disbursements/Expenditures</b>		18,182,762	16,318,700	16,883,700	17,698,700
14. <b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		(1,378,242)	1,057,173	1,082,952	878,819
<b>OTHER FINANCING SOURCES</b>					
15. Transfers from Other Funds	7100	1,297,000	0	0	0
16. Sale of Bonds	7200	0	0	0	0
17. Sale or Compensation for Fixed Assets	7300	0	0	0	0
18. School Technology Revolving Loan Program	7500	0	0	0	0
19. Other Sources	7900	1,570,330	0	0	0
20. <b>Total Other Financing Sources</b>		2,867,330	0	0	0
<b>OTHER FINANCING USES</b>					
21. Transfers to Other Funds	8100	1,295,000	0	0	0
22. Other Uses	8190	0	0	0	0
23. <b>Total Other Financing Uses</b>		1,295,000	0	0	0
24. <b>TOTAL OTHER FINANCING SOURCES AND (USES)</b> (Line 20 minus Line 23)		1,572,330	0	0	0
25. <b>ESTIMATED ENDING FUND BALANCE</b> (Total of Lines 1, 14, 24)		1,662,694	2,719,867	3,802,819	4,681,638

**Deficit Reduction Plan-Background/Assumptions**  
**Fiscal Year 2008 through Fiscal Year 2011**

**14-016-1040-02**

**Cook County School**

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

[www.isbe.net/sfms/budget/2008/budget.htm](http://www.isbe.net/sfms/budget/2008/budget.htm)

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

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

**- Foundation Levels for General State Aid:**

**- Equal Assessed Valuation and Tax Rates:**

**- Employee Salaries and Benefits:**

**- Short and Long Term Borrowing:**

**- Educational Impact:**

**- Other Assumptions:**



**ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS**  
*(For Local Use Only)*

**This is an estimated Limitation of Administrative Costs Worksheet only.** It is intended for use during the budgeting process to estimate the district's percent increase of FY2008 budgeted expenditures over FY2007 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 [www.isbe.net/sfms/AdminCaps/AdminCaps.htm](http://www.isbe.net/sfms/AdminCaps/AdminCaps.htm).

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

School District Name: Cook County School  
 RCDT Number: 14-016-1040-02

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2007			Budgeted Expenditures, Fiscal Year 2008		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	416,232		416,232	395,100		395,100
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0			0
<b>8. Totals</b>		416,232	0	416,232	395,100	0	395,100
<b>9. Estimated Percent Increase (Decrease) for FY2008 (Budgeted) over FY2007 (Actual)</b>							-5%

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

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.

*(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 #703 and #704 (audit figures, if available).
- 2 GASB Statement No 24: Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf Of" Payment should only be reflected on this page (Budget Summary, Lines 7 and 16).
- 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.
- 4 Principal on Bonds Sold:
  - (1) Funding Bonds or Tort Immunity Bonds can be entered in the Educational, Operations & Maintenance or Transportation Funds only.
  - (2) Refunding Bonds can be entered in the Bond & Interest Fund only.
  - (3) Building Bonds can be entered in the Site & Construction Fund only.
  - (4) Fire Prevention and Safety 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.
- 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 6) and Other Financing Sources (Line 33).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 15) and Other Financing Uses (Line 43).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-6 of the School Code).
- 11 Include taxes for bonds sold that are in addition to those identified separately.
- 12 Educational Fund (10) - Computer Technology only.
- 13 Corporate personal property replacement tax revenue must be first applied to the Bond and Interest Fund (Bonds issued prior to Jan. 1, 1979) and then 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 Tuition Object 80: Only tuition payments made to private facilities. See Function 4100 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)

### Balancing Sheet

This worksheet checks various cells to assure that selected items are in balance.  
Out-of-balance conditions are accompanied by an error message.  
**Errors should be corrected before the budget is finalized.**

Budget Item References	Message
<b>1. Cover Page - CASH or ACCRUAL</b>	
Check one type of Accounting Basis used on the Cover sheet.	OK
<b>2. Budget Summary: Other Sources (Acct 7000), Page 2 &amp; 3, must equal Other Uses (Acct. 8000), Page 3.</b>	
Permanent Transfer (Acct 7130), Page 2, Line 21, Funds (10 - 90) must equal Permanent Transfer (Acct. 8130) Page 3, Line 36, Funds (10-90).	OK
Permanent Transfer of Interest (Acct. 7140) Page 3, Line 22, Funds (10 - 90) must equal Permanent Transfer of Interest (Acct. 8140) Page 3, Line 37, Funds (10 - 90).	OK
<b>3. Summary of Cash Transactions: Estimated Balance on Hand July 1, 2007 (Acct. 101-5/180) Page 4, Line 1, Funds (10-90) Cannot be Negative</b>	
Education Fund (10)	OK
Operations & Maintenance Fund (20)	OK
Bond & Interest Fund (30)	OK
Transportation Fund (40)	OK
Municiple Retirement/Social Security Fund (50)	OK
Site & Construction/Capital Improvement Fund (60)	OK
Working Cash Fund (70)	OK
Rent Fund (80)	OK
Fire Prevention & Safety Fund (90)	OK
<b>4. Summary of Cash Transactions: Estimated Balance on Hand June 30, 2007 (Acct. 101-5/180) Page 4, Line 25, Funds (10-90) Cannot Be Negative</b>	
Educational Fund (10)	OK
Operations & Maintenance Fund Balance (20)	OK
Bond & Interest Fund (30)	OK
Transportation Fund (40)	OK
Municiple Retirement/Social Security Fund (50)	OK
Site & Construction/Capital Improvement Fund (60)	OK
Working Cash Fund (70)	OK
Rent Fund (80)	OK
Fire Prevention & Safety Fund (90)	OK
<b>5. Summary of Cash Transactions: Other Receipts, Page 4 must equal Other Disbursements, Page 4</b>	
Loans from Other Funds (Acct 430), Page 4, Line 3, Funds (10-90) must equal Loans to Other Funds (Acct 150), Page 4, Line 15, Funds (10-90)	OK
Loan Repayments from Other Funds (Acct 150), Page 4, Line 4, All Funds (10 - 90) must equal Loan Repayments to Other Funds Acct. 430, Page 4, Line 16, All Funds (10 - 90)	OK

*End of Balancing*