

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

☐ Cash
☒ Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2015 - June 30, 2016

Balanced budget, no deficit
reduction plan is required.

Date of Amended Budget: _____

(MM/DD/YY)

District Name: Cook County School District 104

District RCDT No: 07-016-1040-02-0000

If your FY15 AFR states that you need to do a deficit reduction plan and your FY16 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Cook County School District 104, County of Cook,
State of Illinois, for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016.

WHEREAS the Board of Education of Cook County School District 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 24 day of September, 2015,
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, 2015 and ending June 30, 2016.

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 24th
day of September, 2015 by a roll call vote of 6 Yeas, and 0 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
	
	
	
	

* Based on the 23 Illinois Administrative Code-Part 100 and Inconformity with Section 17-1 of the School Code.

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

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
	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	
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.											
2												
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2015 ¹		346,264	125,801	0	274,855	402,831	176,027	4,304,720	296,017	59	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000										
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	7,890,105	1,766,580	3,545,110	1,204,783	1,151,441	500	150,279	292,767	0	
7	STATE SOURCES	3000	7,872,816	1,300,000	0	430,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	2,502,842	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		18,265,763	3,066,580	3,545,110	1,634,783	1,151,441	500	150,279	292,767	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3988										
11	Total Receipts/Revenues		18,265,763	3,066,580	3,545,110	1,634,783	1,151,441	500	150,279	292,767	0	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	11,095,536				289,302					
14	SUPPORT SERVICES	2000	5,040,270	2,937,084		1,001,212	410,672	0		286,000	0	
15	COMMUNITY SERVICES	3000	150,097	0		0	881					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,900,000	0	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	2,813,037	0	0	0		0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁸		18,185,903	2,937,084	2,813,037	1,001,212	700,855	0		286,000	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		18,185,903	2,937,084	2,813,037	1,001,212	700,855	0		286,000	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures											
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)		79,860	129,496	732,073	633,571	450,586	500	150,279	6,787	0	
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130		400,000								
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a}	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			71,267							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			8,593							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	400,000	79,860	0	0	0	0	0	0	

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
	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	
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.											
2												
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Assesment of the Working Cash Fund ¹⁶	8110										
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130							0			
53	Transfer of Interest ⁵	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³	8160										
56	Proceeds to O&M Fund											
57	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a}	8170										
58	Taxes Pledged to Pay Principal on Capital Leases	8410	71,267									
59	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
60	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
61	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
62	Taxes Pledged to Pay Interest on Capital Leases	8510	8,593									
63	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
64	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
65	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
66	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
67	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
68	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
69	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
70	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
71	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
72	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
73	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
74	Taxes Transferred to Pay for Capital Projects	8810										
75	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
76	Other Revenues Pledged to Pay for Capital Projects	8830										
77	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
78	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
79	Other Uses Not Classified Elsewhere	8990										
80	Total Other Uses of Funds ⁹		79,860	0	0	400,000	0	0	0	0	0	0
81	Total Other Sources/Uses of Fund		(79,860)	400,000	79,860	(400,000)	0	0	0	0	0	0
82	ESTIMATED ENDING FUND BALANCE June 30, 2016		346,264	655,297	811,933	508,426	853,417	176,527	4,454,999	302,784	59	
83												
84												
SUMMARY OF EXPENDITURES (by Major Object)												
			(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
85	Object Name	Acct #										
86	Salaries	100	11,353,978	1,072,284		6,000				0	0	12,432,262
87	Employee Benefits	200	2,235,658	196,800		2,069	700,855			170,000	0	3,305,382
88	Purchased Services	300	3,538,547	262,000	0	955,000				116,000	0	4,871,547
89	Supplies & Materials	400	658,720	631,000		2,000				0	0	1,291,720
90	Capital Outlay	500	193,800	775,000		0				0	0	968,800
91	Other Objects	600	198,000	0	2,813,037	36,143	0			0	0	3,047,180
92	Non-Capitalized Equipment	700	0	0		0				0	0	0
93	Termination Benefits	800	7,200	0		0				0	0	7,200
94												
95	Total Expenditures		18,185,903	2,937,084	2,813,037	1,001,212	700,855	0		286,000	0	25,924,091

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
1	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
2											
3	BEGINNING CASH BALANCE ON HAND July 1, 2016 ⁷										59
4	Total Direct Receipts & Other Sources ⁸		18,265,763	3,466,580	3,624,970	1,634,783	1,151,441	500	150,279	292,767	0
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	560,000	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		18,265,763	3,466,580	3,624,970	1,634,783	1,151,441	500	710,279	292,767	0
12	Total Amount Available		18,612,027	3,592,381	3,624,970	1,909,638	1,554,271	176,527	5,014,999	588,784	59
13	Total Direct Disbursements & Other Uses ⁹		18,265,763	2,937,084	2,813,037	1,401,212	700,855	0	0	286,000	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411		500,000				60,000			
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	500,000	0	0	0	60,000	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		18,265,763	3,437,084	2,813,037	1,401,212	700,855	60,000	0	286,000	0
21	ENDING CASH BALANCE ON HAND June 30, 2016 ⁷		346,264	155,297	811,933	508,426	853,416	116,527	5,014,999	302,784	59

	A	B	C	D	E	F	G	H	I	J	K
1	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
2											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-									
6	Leasing Purposes Levy ¹²	1130	6,976,866	1,098,580	3,544,110	1,202,783	812,941		100,279	290,767	
7	Special Education Purposes Levy	1140	801,239								
8	FICA and Medicare Only Levies	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		7,778,105	1,098,580	3,544,110	1,202,783	812,941	0	100,279	290,767	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230		545,000			334,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		0	545,000	0	0	334,000	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (Out of State)	1333									
31	CTE Tuition from Other Sources (In State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	11,000	6,000	1,000	2,000	4,500	500	50,000	2,000	
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		11,000	6,000	1,000	2,000	4,500	500	50,000	2,000	0
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	0								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		0								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	1,000								
78	Admissions - Other	1719	0								
79	Fees	1720	0								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		1,000	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	0								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbooks		0								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910	0	25,000							
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	25,000								
100	Payments of Surplus Moneys from TIF Districts	1960						0			
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980	0								
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991	0								
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	75,000	92,000	0	0	0	0		0	
108	Total Other Revenue from Local Sources		100,000	117,000	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	7,890,105	1,766,580	3,545,110	1,204,783	1,151,441	500	150,279	292,767	0

	A	B	C	D	E	F	G	H	I	J	K
1	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
2	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
110	Flow-Through Revenue from State Sources	2100									
111	Flow-Through Revenue from Federal Sources	2200									
112	Flow-Through Revenue from Federal Sources	2300									
113	Other Flow-Through Revenue (Describe & Itemize)										
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	6,610,738	1,300,000		0				0	
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		6,610,738	1,300,000	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	11,551								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	262,680								
126	Special Education - Personnel	3110	166,571								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145	15,737								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		456,539	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WCEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		0	0		0	0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	329,939								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		329,939				0				
145	State Free Lunch & Breakfast	3360	10,000								
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				80,000					
152	Transportation - Special Education	3510				350,000					
153	Transportation - Other (Describe & Itemize)	3599				0					
154	Total Transportation		0	0		430,000	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	465,600								
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0					0			
172	Total Restricted Grants-In-Aid		1,262,078	0	0	430,000	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	7,872,816	1,300,000	0	430,000	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt (Describe & Itemize)		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090	0								
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0	0	0	0	0	0	0	0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
186	TITLE VI										
187	Title VI - Innovation and Flexibility Formula	4100									
188	Title VI - SEA Projects	4105									
189	Title VI - Rural Education Initiative (REI)	4107									
190	Title VI - Other (Describe & Itemize)	4199									
191	Total Title VI		0	0	0	0	0	0	0	0	0
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	700,000								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	180,000								
197	Summer Food Service Admin/Program	4225									
198	Child and Adult Care Food Program	4226									
199	Fresh Fruit and Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		880,000				0				
202	TITLE I										
203	Title I - Low Income	4300									
204	Title I - Low Income - Neglected, Private	4305	713,809								
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I		713,809	0		0	0				

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm. Learning Centers	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0			0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600									
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through	4620	283,463								
221	Federal Special Education - IDEA Room & Board	4625									
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		283,463	0			0				
225	CTE - PERKINS										
226	CTE - Perkins-Title II(E Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - Ed Job Fund Program	4880									
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program										
261	Race to the Top - Preschool Expansion Grant	4901									
262	Advanced Placement Fee/International Baccalaureate	4902									
263	Title III - Immigrant Education Program (IEP)	4904									
264	Title III - Language Instruction Program (LIP)	4905									
265	Title III - Language Instruction Program - Limited English (LIPLEP)	4909	162,544								
266	Learn & Serve America	4910									
267	McKinney Education for Homeless Children	4920									
268	McKinney Education for Homeless Children	4930									
269	Title II - Eisenhower - Professional Development Formula										

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
268	Title II - Teacher Quality	4932	68,026								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	5,000								
271	Medicaid Matching Funds - Fee-For-Service Program	4992	30,000								
272	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	360,000								
273	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		2,502,842	0	0	0	0	0	0	0	0
274	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	2,502,842	0	0	0	0	0	0	0	0
275	TOTAL DIRECT RECEIPTS/REVENUES		18,265,763	3,066,580	3,545,110	1,634,783	1,151,441	500	150,279	292,767	0

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	6,485,634	1,133,898	63,500	370,000	10,000	7,000		7,200	8,077,232
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	319,875	45,205	11,000	14,000	500	500			391,080
8	Special Education Programs (Functions 1200 - 1220)	1200	1,209,713	258,186	10,000	7,000	2,000	1,500			1,488,399
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	200,548	6,688	30,100	83,234					320,570
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500	12,000	300	8,750	8,500	8,500	1,500			39,550
15	Summer School Programs	1600	110,080	477	3,000	26,250					139,807
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	415,313	92,846		30,739					538,898
19	Tuam Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									50,000
22	Special Education Programs K-12 Private Tuition	1912									50,000
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Tuam Alternative/Opt Ed Programs Private Tuition	1922									0
33	Total Instruction ¹⁴	1000	8,753,163	1,537,600	126,350	539,723	21,000	110,500	0	7,200	11,095,536
34	SUPPORT SERVICES (ED)										
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110	173,825	46,843	1,500	4,000		500			226,668
37	Guidance Services	2120									0
38	Health Services	2130	72,926	16,937	50,000	3,000	4,500	500			147,863
39	Psychological Services	2140	90,301	28,549	1,000	2,000	500	500			122,850
40	Speech Pathology & Audiology Services	2150	33,583	14,867		5,000					53,450
41	Other Support Services - Pupils (Describe & Itemize)	2190									0
42	Total Support Services - Pupil	2100	370,635	107,196	52,500	14,000	5,000	1,500	0	0	550,831
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210	175,500	37,285	298,604	36,300	26,800	1,500			575,989
45	Educational Media Services	2220	245,154	52,253	81,000	20,000	127,000	1,000			526,407
46	Assessment & Testing	2230			25,000						25,000
47	Total Support Services - Instructional Staff	2200	420,654	89,538	404,604	56,300	153,800	2,500	0	0	1,127,396
48	Support Services - General Administration										
49	Board of Education Services	2310		89,500	210,000	5,000		75,000			379,500
50	Executive Administration Services	2320	174,400	41,304	1,000	1,000		5,000			222,704
51	Special Area Administration Services	2330	203,139	44,908	2,500	1,000	4,000	2,000			257,547
52	Tort Immunity Services	2360 - 2370									0
53	Total Support Services - General Administration	2300	377,539	175,712	213,500	7,000	4,000	82,000	0	0	859,751
54	Support Services - School Administration										
55	Office of the Principal Services	2410	938,484	244,359							1,182,843
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	938,484	244,359	0	0	0	0	0	0	1,182,843

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
58	Support Services - Business										
59	Direction of Business Support Services	2510									0
60	Fiscal Services	2520	174,492	64,372	2,000	5,000	5,000	500			251,364
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550									0
63	Food Services	2560	220,042	16,043	800,000	26,000	5,000	1,000			1,068,085
64	Internal Services	2570									0
65	Total Support Services - Business	2500	394,534	80,415	802,000	31,000	10,000	1,500	0	0	1,319,449
66	Support Services - Central										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630									0
70	Staff Services	2640									0
71	Data Processing Services	2660									0
72	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
73	Other Support Services (Describe & Itemize)	2900									0
74	Total Support Services	2000	2,501,846	697,220	1,472,604	108,300	172,800	87,500	0	0	5,040,270
75	COMMUNITY SERVICES (ED)	3000	98,969	838	39,593	10,697					150,097
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
77	Payments to Other Govt Units (In-State)										
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120									1,900,000
80	Payments for Adult/Continuing Education Programs	4130			1,900,000						0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
84	Total Payments to Districts and Other Govt Units (In-State)	4100			1,900,000			0			1,900,000
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220									0
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Programs - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
100	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
101	Payments to Other District & Govt Units (Out of State)	4400									0
102	Total Payments to Other District & Govt Units	4000			1,900,000			0			1,900,000
103	DEBT SERVICE (ED)										
104	Debt Service - Interest on Short-Term Debt										0
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
110	Total Debt Service - Interest on Short-Term Debt	5100						0			0

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
2											
111	Debt Service - Interest on Long-Term Debt	5200									0
112	Total Debt Service	5000									0
113	PROVISION FOR CONTINGENCIES (ED)	6000									0
114	Total Direct Disbursements/Expenditures		11,353,978	2,235,658	3,538,547	658,720	193,800	198,000	0	7,200	18,185,903
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										79,860
116											
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)										
119	Support Services - Pupil										
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	Support Services - Business										
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530									0
124	Operation & Maintenance of Plant Services	2540	1,072,284	196,800	262,000	631,000	775,000				2,937,084
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	1,072,284	196,800	262,000	631,000	775,000	0	0	0	2,937,084
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	1,072,284	196,800	262,000	631,000	775,000	0	0	0	2,937,084
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
132	Payments to Other Govt Units (In-State)										
133	Payments for Special Education Programs	4120									0
134	Payments for QTE Program	4140									0
135	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0						0
136	Total Payments to Other Govt Units (In-State)	4100						0			0
137	Payments to Other Govt Units (Out of State)	4400									0
138	Total Payments to Other District and Govt Unit	4000									0
139	DEBT SERVICE (O&M)										
140	Debt Service - Interest on Short-Term Debt										
141	Tax Anticipation Warrants	5110									0
142	Tax Anticipation Notes	5120									0
143	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
144	State Aid Anticipation Certificates	5140									0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
146	Total Debt Service - Interest on Short-Term Debt	5100						0			0
147	Debt Service - Interest on Long-Term Debt	5200									0
148	Total Debt Service	5000									0
149	PROVISION FOR CONTINGENCIES (O&M)	5000									0
150	Total Direct Disbursements/Expenditures		1,072,284	196,800	262,000	631,000	775,000	0	0	0	2,937,084
151	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										129,496
152											
153	30 - DEBT SERVICE FUND (DS)										
154	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
155	DEBT SERVICE (DS)										
156	Debt Service - Interest on Short-Term Debt										
157	Tax Anticipation Warrants	5110									0
158	Tax Anticipation Notes	5120									0
159	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
160	State Aid Anticipation Certificates	5140									0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
162	Total Debt Service - Interest On Short-Term Debt	5100						0			0

	A	B	C	D	E	F	G	H	I	J	K
	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
2											
163	Debt Service - Interest on Long-Term Debt	5200						1,686,770			1,686,770
164	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						1,116,267			1,116,267
165	Debt Service Other (Describe & Itemize)	5400						10,000			10,000
166	Total Debt Service	5000			0			2,813,037			2,813,037
167	PROVISION FOR CONTINGENCIES (DS)	6000			0			2,813,037			0
168	Total Direct Disbursements/Expenditures										2,813,037
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										732,073
171	40 - TRANSPORTATION FUND (TR)										
172	SUPPORT SERVICES (TR)										
173	Support Services - Pupils										0
174	Other Support Services - Pupils (Describe & Itemize)	2190									
175	Support Services - Business										
176	Pupil Transportation Services	2550	6,000	2,069	955,000	2,000	0	36,143			1,001,212
177	Other Support Services (Describe & Itemize)	2900									0
178	Total Support Services	2000	6,000	2,069	955,000	2,000	0	36,143	0	0	1,001,212
179	COMMUNITY SERVICES (TR)	3000									0
180	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
181	Payments to Other Govt Units (In-State)										0
182	Payments for Regular Program	4110									0
183	Payments for Special Education Programs	4120									0
184	Payments for Adult/Continuing Education Programs	4130									0
185	Payments for CTE Programs	4140									0
186	Payments for Community College Programs	4170									0
187	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0
188	Total Payments to Other Govt Units (In-State)	4100			0			0			0
189	Payments to Other Govt Units (Out-of-State)	4400									0
190	Total Payments to Other Districts & Govt Units	4000			0			0			0
191	DEBT SERVICE (TR)										
192	Debt Service - Interest on Short-Term Debt										0
193	Tax Anticipation Warrants	5110									0
194	Tax Anticipation Notes	5120									0
195	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
196	State Aid Anticipation Certificates	5140									0
197	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
198	Total Debt Service - Interest on Short-Term Debt	5100						0			0
199	Debt Service - Interest on Long-Term Debt	5200									0
200	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
201	Debt Service - Other (Describe and Itemize)	5400									0
202	Total Debt Service	5000						0			0
203	PROVISION FOR CONTINGENCIES (TR)	6000									0
204	Total Direct Disbursements/Expenditures		6,000	2,069	955,000	2,000	0	36,143	0	0	1,001,212
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										633,571
206											
207	60 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
208	INSTRUCTION (MR/SS)										
209	Regular Program	1100		181,877							181,877
210	Pre-K Programs	1125		18,157							18,157
211	Special Education Programs (Functions 1200-1220)	1200		73,608							73,608
212	Special Education Programs Pre-K	1225									0
213	Remedial and Supplemental Programs K-12	1250		261							261
214	Remedial and Supplemental Programs Pre-K	1275									0
215	Adult/Continuing Education Programs	1300									0

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
216	CTE Programs	1400									0
217	Interscholastic Programs	1500									0
218	Summer School Programs	1600		3,492							3,492
219	Gifted Programs	1650									0
220	Driver's Education Programs	1700									0
221	Bilingual Programs	1800		11,907							11,907
222	Traut Alternative & Optional Programs	1900		289,302							289,302
223	Total Instruction	1000									
224	SUPPORT SERVICES (MR/SS)										
225	Support Services - Pupil										
226	Attendance & Social Work Services	2110		2,359							2,359
227	Guidance Services	2120									0
228	Health Services	2130		8,438							8,438
229	Psychological Services	2140		853							853
230	Speech Pathology & Audiology Services	2150		438							438
231	Other Support Services - Pupils (Describe & Itemize)	2190									0
232	Total Support Services - Pupil	2100		12,088							12,088
233	Support Services - Instructional Staff										
234	Improvement of Instruction Services	2210		10,847							10,847
235	Educational Media Services	2220		46,088							46,088
236	Assessment & Testing	2230									0
237	Total Support Services - Instructional Staff	2200		56,935							56,935
238	Support Services - General Administration										0
239	Board of Education Services	2310									0
240	Executive Administration Services	2320		2,483							2,483
241	Special Area Administrative Services	2330		8,871							8,871
242	Claims Paid from Self Insurance Fund	2361									0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
244	Unemployment Insurance Payments	2363									0
245	Insurance Payments (regular or self-insurance)	2364									0
246	Risk Management and Claims Services Payments	2365									0
247	Judgment and Settlements	2366									0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
249	Reciprocal Insurance Payments	2368									0
250	Legal Service	2369									0
251	Total Support Services - General Administration	2300		11,354							11,354
252	Support Services - School Administration										
253	Office of the Principal Services	2410		57,365							57,365
254	Other Support Services - School Administration (Describe & Itemize)	2490									0
255	Total Support Services - School Administration	2400		57,365							57,365
256	Support Services - Business										0
257	Direction of Business Support Services	2510									0
258	Fiscal Services	2520		33,151							33,151
259	Facilities Acquisition & Construction Services	2530									0
260	Operation & Maintenance of Plant Service	2540		192,986							192,986
261	Pupil Transportation Services	2550		81							81
262	Food Services	2560		46,712							46,712
263	Internal Services	2570									0
264	Total Support Services - Business	2500		272,930							272,930

1	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
265	Support Services - Central										
266	Direction of Central Support Services	2610									0
267	Planning, Research, Development & Evaluation Services	2620									0
268	Information Services	2630									0
269	Staff Services	2640									0
270	Data Processing Services	2660									0
271	Total Support Services - Central	2600		0							0
272	Other Support Services (Describe & Itemize)	2900									0
273	Total Support Services	2000		410,672							410,672
274	COMMUNITY SERVICES (MR/SS)	3000		881							881
275	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
276	Payments for Special Education Programs	4120									0
277	Payments for CTE Programs	4140									0
278	Total Payments to Other Districts & Govt Units	4000		0							0
279	DEBT SERVICE (MR/SS)										
280	Debt Service - Interest on Short-Term Debt										
281	Tax Anticipation Warrants	5110									0
282	Tax Anticipation Notes	5120									0
283	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
284	State Aid Anticipation Certificates	5140									0
285	Other (Describe & Itemize)	5150									0
286	Total Debt Service	5000						0			0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
288	Total Direct Disbursements/Expenditures			700,855				0			700,855
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										450,586
290											
291	60 - CAPITAL PROJECTS (CP)										
292	SUPPORT SERVICES (CP)										
293	Support Services - Business										
294	Facilities Acquisition & Construction Services	2530									0
295	Other Support Services (Describe & Itemize)	2900									0
296	Total Support Services	2000	0	0	0	0	0	0	0		0
297	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
298	Payments to Other Govt Units (In-State)										
299	Payments to Other Govt Units (In-State)	4100									0
300	Payment for Special Education Programs	4120									0
301	Payment for CTE Programs	4140									0
302	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
303	Total Payments to Other Districts & Govt Units	4000									0
304	PROVISION FOR CONTINGENCIES (CP)	6000									0
305	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										500
307											
308	70 WORKING CASH FUND (WC)										
309											
310	80 - TORT FUND (TF)										
311	SUPPORT SERVICES - GENERAL ADMINISTRATION										
312	Claims Paid from Self Insurance Fund	2361									0
313	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
314	Unemployment Insurance Payments	2363		65,000							65,000
315	Insurance Payments (regular or self-insurance)	2364		105,000							105,000
316	Risk Management and Claims Services Payments	2365									0
317	Judgment and Settlements	2366									0

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
2											
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
319	Reciprocal Insurance Payments	2368									0
320	Legal Service	2369									0
321	Property Insurance (Building & Grounds)	2371			116,000						116,000
322	Vehicle Insurance (Transportation)	2372									0
323	Total Support Services - General Administration	2000	0	170,000	116,000	0	0	0	0		286,000
324	DEBT SERVICE (TF)										
325	Debt Service - Interest on Short-Term Debt										
326	Tax Anticipation Warrants	5110									0
327	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
328	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
329	Total Debt Service	5000						0			0
330	PROVISIONS FOR CONTINGENCIES (TF)										
331	Total Direct Disbursements/Expenditures	5000	0	170,000	116,000	0	0	0	0		286,000
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
333											6,767
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
335	SUPPORT SERVICES (FP&S)										
336	Support Services - Business										
337	Facilities Acquisition & Construction Services	2530									0
338	Operation & Maintenance of Plant Service	2540									0
339	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
340	Other Support Services (Describe & Itemize)	2900									0
341	Total Support Services	2000	0	0	0	0	0	0	0		0
342	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
343	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
344	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
345	DEBT SERVICE (FP&S)										
346	Debt Service - Interest on Short-Term Debt										0
347	Tax Anticipation Warrants	5110									0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
349	Total Debt Service - Interest on Short-Term Debt	5100						0			0
350	Debt Service - Interest on Long-Term Debt	5200									0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵	5300									0
351	(Lease/Purchase Principal Retired)										0
352	Total Debt Service	5000						0			0
353	PROVISIONS FOR CONTINGENCIES (FP&S)	5000									0
354	Total Direct Disbursements/Expenditures	5000	0	0	0	0	0	0	0		0
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

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

1. REVENUE = ED Fund Misc 1999 = Donations and Other refunds.
2. REVENUE = OM Fund Misc 1999 = Donations (Bedford Park STEAM Lab \$72,000) Other refunds.
3. REVENUE = ED Fund Misc 4999 = National Mexican Arts Grant (\$360,000).
4. EXPENDITURE = DS Fund Other 5400 = (\$10,000) escrow and debt management bank fees

	A	B	C	D	E	F
1						
2	Cook County School District 104 07-016-1040-02-0000					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	18,265,763	3,066,580	1,634,783	150,279	23,117,405
6	Direct Expenditures	18,185,903	2,937,084	1,001,212		22,124,199
7	Difference	79,860	129,496	633,571	150,279	993,206
8	Estimated Fund Balance - June 30, 2016	346,264	655,297	508,426	4,454,999	5,964,986
9	Balanced budget, no deficit reduction plan is required.					
10						
11						
12	A deficit reduction plan is required if the local board of education adopts (or amends) the 2015-16 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).					
13	<p>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.</p> <p>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2014-2015 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</p>					
14	The deficit reduction plan, if required, is developed using ISBE guidelines and format.					
15						

Deficit Reduction Plan-Background/Assumptions

Fiscal Year 2016 through Fiscal Year 2019

Cook County School District 104**07-016-1040-02-0000**

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

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

1. Background and Narrative of Budget Reductions:

In 2012 the Cook County Clerk made an error in the extension of taxes resulting in an over collection of just over \$905,000. In 2013 the Cook County School District 104 School Board voted to refund to the taxpayers the overpayment through a tax abatement in the Debt Service Fund. As result of the tax billing procedures in Cook County the spring tax bill and subsequent collection was lower than budgeted causing a deficit in the Education and Operations and Maintenance Funds.

2. Assumptions Used in the Deficit Reduction Plan:

Fall 2015 taxes will be larger than expected making up of the shortage on the spring bill. This will allow for the repayment of a Working Cash Fund Loan to the Education Fund.

- Foundation Levels for General State Aid:

90% Funding in of GSA. Stable enrollment.

- Equal Assessed Valuation and Tax Rates:

Flat EAV for 2016 and a 0.8% increase in Tax rate based upon 2015 CPI

- Employee Salaries and Benefits:

Employees wages will increase by 3% per the current collective bargaining agreement. Benefits will be held flat as the benefit cooperative rates remain unchanged over the prior year and teacher contributions toward medical insurance increased by 2.5%.

- Short and Long Term Borrowing:

No borrowing is anticipated. The district has Working Cash Funds available.

- Educational Impact:

None at this time.

- Other Assumptions:

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

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

Cook County School District 104 07-016-1040-02-0000

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)

[illegible]

Reference Description

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

Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- ¹⁵ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- ¹⁶ Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)

Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)