

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2009 - June 30, 2010

Balanced budget, no deficit
reduction plan is required.

Date of Amended Budget: 05/13/10
(MM/DD/YY)

District Name: Cicero Board of Education
District RCDT No: 14-016-0990-02

Budget of Cicero Board of Education, County of Cook,
State of Illinois, for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010.

WHEREAS the Board of Education of Cicero Board of Education,
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 13th day of May, 20 10,
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, 2009 and ending June 30, 2010.

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 13th
day of May, 20 2010 by a roll call vote of 7 Yeas, and Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
Jorge M. Rueda	
Larry Polk	
James E. Terracino	
Deborah Mikolajewski	
Thomas M. Tomschin	
Graciela Segura	
Mario Lopez	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required
by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 31,
whichever comes first. Budgets are submitted to: www.isbe.net/sfms/budget/2010/budget.htm. The electronic version does
not require member signatures.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	[See page 29 for references]		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2009 ¹		69,831,752	9,502,982	3,447,080	4,245,603	1,953,338	4,488,519	5,064,033	1,455,981	7,386,960	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	12,660,352	4,818,276	6,879,150	1,651,855	2,494,035	115,000	78,000	1,222,000	118,500	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000										
7	STATE SOURCES	3000	63,029,286	3,000,000	0	2,245,000	0	0	0	250,000	0	
8	FEDERAL SOURCES	4000	38,157,487	0	283,208	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues		113,847,125	7,818,276	7,162,358	3,896,855	2,494,035	115,000	78,000	1,472,000	118,500	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	8,677,276									
11	Total Receipts/Revenues		122,524,401	7,818,276	7,162,358	3,896,855	2,494,035	115,000	78,000	1,472,000	118,500	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	65,671,648				1,273,830					
14	SUPPORT SERVICES	2000	42,006,930	10,375,849		4,989,946	2,423,307	21,725,000		1,596,000	7,500,000	
15	COMMUNITY SERVICES	3000	857,324	0		0	9,619					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,538,144	0	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	28,661,743	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	50,000	0	185,626	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures		110,124,046	10,375,849	28,847,369	4,989,946	3,706,756	21,725,000		1,596,000	7,500,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	8,677,276	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		118,801,322	10,375,849	28,847,369	4,989,946	3,706,756	21,725,000		1,596,000	7,500,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		3,723,079	(2,557,573)	(21,685,011)	(1,093,091)	(1,212,721)	(21,610,000)	78,000	(124,000)	(7,381,500)	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment or Abatement of the Working Cash Fund	7110										
27	Transfer of Working Cash Fund Interest	7120										
28	Transfer Among Funds	7130										
29	Transfer of Interest	7140										
30	Transfer from Capital Projects Fund to O&M Fund	7150										
31	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160										
32	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ³ Proceeds to Debt Service Fund	7170										
33	SALE OF BONDS (7200)											
34	Principal on Bonds Sold ⁴	7210	456,067		22,173,465			20,845,468				
35	Premium on Bonds Sold	7220						38,476				
36	Accrued Interest on Bonds Sold	7230										
37	Sale or Compensation for Fixed Assets ⁵	7300										
38	Transfer to Debt Service to Pay Principal on Capital Leases	7400										
39	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500										
40	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600										
41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700										
42	Transfer to Capital Projects Fund	7800										
43	ISBE Loan Proceeds	7900										
44	Other Sources Not Classified Elsewhere	7990										
45	Total Other Sources of Funds		456,067	0	22,173,465	0	0	20,883,944	0	0	0	

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	[See page 29 for references]		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
46	OTHER USES OF FUNDS (8000)											
48	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
49	Abolishment or Abatement of the Working Cash Fund	8110							0			
50	Transfer of Working Cash Fund Interest	8120							0			
51	Transfer Among Funds	8130										
52	Transfer of Interest ⁶	8140										
53	Transfer from Capital Projects Fund to O&M Fund	8150						0				
54	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160									0	
55	Transfer of Excess Accumulated Fire Prev & Safety Bond ³ and Int Proceeds to Debt Service Fund	8170									0	
56	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400										
57	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500										
58	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600										
59	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700										
60	Transfer to Capital Projects Fund	8800										
61	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
62	Other Uses Not Classified Elsewhere	8990			185,626							
63	Total Other Uses of Funds		0	0	185,626	0	0	0	0	0	0	0
64	Total Other Sources/Uses of Fund		456,067	0	21,987,839	0	0	20,883,944	0	0	0	0
65	ESTIMATED ENDING FUND BALANCE June 30, 2010		74,010,898	6,945,409	3,749,908	3,152,512	740,617	3,762,463	5,142,033	1,331,981	5,460	
66	SUMMARY OF EXPENDITURES (by Major Object)											
67												
68	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
69	Object Name											
71	Salaries	100	64,438,906	5,112,217		1,953,500		0		0	0	71,504,623
72	Employee Benefits	200	17,310,370	630,450		355,000	3,706,756	0		0	0	22,002,576
73	Purchased Services	300	10,785,919	1,168,800	0	1,913,446		4,385,615		1,596,000	1,300,000	21,149,780
74	Supplies & Materials	400	9,342,063	2,547,000		468,000		0		0	0	12,357,063
75	Capital Outlay	500	499,762	429,832		257,500		17,339,385		0	6,200,000	24,726,479
76	Other Objects	600	3,390,098	0	28,847,369	0	0	0		0	0	32,237,467
77	Non-Capitalized Equipment	700	4,271,928	487,550		42,500		0		0	0	4,801,978
78	Termination Benefits	800	85,000	0		0		0		0	0	85,000
79	Total Expenditures		110,124,046	10,375,849	28,847,369	4,989,946	3,706,756	21,725,000		1,596,000	7,500,000	188,864,966

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	BEGINNING CASH BALANCE ON HAND July 1, 2009 ⁷		69,831,752	9,502,982	3,447,080	4,245,603	1,953,338	4,488,519	5,064,033	1,455,981	7,386,960	
4	Total Direct Receipts & Other Sources ⁸		114,303,192	7,818,276	29,335,823	3,896,855	2,494,035	20,998,944	78,000	1,472,000	118,500	
5	OTHER RECEIPTS											
6	Interfund Loans Payable (Loans from Other Funds)	411										
7	Interfund Loans Receivable (Repayment of Loans)	141										
8	Notes and Warrants Payable	433										
9	Other Current Assets	199										
10	Total Other Receipts		0	0	0	0	0	0	0	0	0	
11	Total Direct Receipts, Other Sources, & Other Receipts		114,303,192	7,818,276	29,335,823	3,896,855	2,494,035	20,998,944	78,000	1,472,000	118,500	
12	Total Amount Available		184,134,944	17,321,258	32,782,903	8,142,458	4,447,373	25,487,463	5,142,033	2,927,981	7,505,460	
13	Total Direct Disbursements & Other Uses ⁹		110,124,046	10,375,849	29,032,994	4,989,946	3,706,756	21,725,000	0	1,596,000	7,500,000	
14	OTHER DISBURSEMENTS											
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141										
16	Interfund Loans Payable (Repayment of Loans)	411										
17	Notes and Warrants Payable	433										
18	Other Current Liabilities	499										
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0	
20	Total Direct Disbursements, Other Uses, & Other Disbursements		110,124,046	10,375,849	29,032,994	4,989,946	3,706,756	21,725,000	0	1,596,000	7,500,000	
21	ENDING CASH BALANCE ON HAND June 30, 2010 ⁷		74,010,898	6,945,409	3,749,908	3,152,512	740,617	3,762,463	5,142,033	1,331,981	5,460	

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	10,500,000	2,826,769	6,800,000	831,320	632,000			1,210,000	
6	Leasing Purposes Levy ¹²	1130	280,000								
7	Special Education Purposes Levy	1140		53,000							
8	FICA and Medicare Only Levies	1150					905,035				
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		10,780,000	2,879,769	6,800,000	831,320	1,537,035	0	0	1,210,000	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	370,000	1,665,000		740,000	925,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		370,000	1,665,000	0	740,000	925,000	0	0	0	0
19	TUITION ¹⁴										
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 (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342	20,000								
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		20,000								
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									
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									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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	1,200,000	158,607	70,000	75,000	32,000	115,000	78,000	12,000	118,500
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		1,200,000	158,607	70,000	75,000	32,000	115,000	78,000	12,000	118,500
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	200,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	3,000								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		203,000								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		0	0							
83	TEXTBOOK Income										
84	Rentals - Regular Textbooks	1811									
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		20,000							
96	Contributions and Donations from Private Sources	1920	10,402								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	75,150	1,400	9,150						
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993									
107	Other Local Revenues (Describe & Itemize)	1999	1,800	93,500		5,535					
108	Total Other Revenue from Local Sources		87,352	114,900	9,150	5,535	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	12,660,352	4,818,276	6,879,150	1,651,855	2,494,035	115,000	78,000	1,222,000	118,500
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
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										

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
117	General State Aid (Section 18-8.05)	3001	50,552,084	3,000,000						250,000	
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		50,552,084	3,000,000	0	0	0	0		250,000	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	823,592								
125	Special Education - Extraordinary	3105	2,213,687								
126	Special Education - Personnel	3110	1,958,727								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145	481,600								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		5,477,606	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	9,200								
135	CTE - WECEP	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		9,200	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	3,382,223								
143	Bilingual Ed Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		3,382,223				0				
145	State Free Lunch & Breakfast	3360	190,035								
146	School Breakfast Initiative	3365	10,916								
147	Driver Education	3370									
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500				145,000					
152	Transportation - Special Education	3510				2,100,000					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		2,245,000	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	1,539,634								
159	Reading Improvement Block Grant	3715	703,850								
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									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775	109,932								
166	Technology - Learning Technology Centers	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825	392,927								
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	660,879								
172	Total Restricted Grants-In-Aid		12,477,202	0	0	2,245,000	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	63,029,286	3,000,000	0	2,245,000	0	0	0	250,000	0

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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.		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									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
186	TITLE V										
187	Title V-Innovation and Flexibility Formula	4100									
188	Title V-SEA Projects	4105									
189	Title V-Rural and Low Income Schools (REI)	4107									
190	Title V-Other (Describe & Itemize)	4199									
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	4,030,000								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	800,000								
197	Summer Food Service Admin/Program	4225									
198	Child Care Commodity/SFS 13-Adult Day Care	4226									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		4,830,000				0				
201	TITLE I										
202	Title I - Low Income	4300	5,736,085								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Comprehensive School Reform	4332									
205	Title I - Reading First	4334	740,267								
206	Title I - Even Start	4335									
207	Title I - Reading First SEA Funds	4337									
208	Title I - Migrant Education	4340									
209	Title I - Other (Describe & Itemize)	4399									
210	Total Title I		6,476,352	0		0	0				

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
211	TITLE IV										
212	Title IV - Safe & Drug Free Schools - Formula	4400	65,771								
213	Title IV - 21st Century	4421									
214	Title IV - Other (Describe & Itemize)	4499									
215	Total Title IV		65,771	0		0	0				
216	FEDERAL - SPECIAL EDUCATION										
217	Federal Special Education - Preschool Flow-Through	4600	74,886								
218	Federal Special Education - Preschool Discretionary	4605									
219	Federal Special Education - IDEA Flow Through/Low Incidence	4620	2,985,676								
220	Federal Special Education - IDEA Room & Board	4625	53,274								
221	Federal Special Education - IDEA Discretionary	4630									
222	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
223	Total Federal Special Education		3,113,836	0		0	0				
224	CTE - PERKINS										
225	CTE - Perkins-Title III E Tech Prep	4770									
226	CTE - Other (Describe & Itemize)	4799									
227	Total CTE - Perkins		0	0			0				
228	Federal - Adult Education	4810									
229	General State Aid - Education Stabilization	4850	10,027,546								
230	Title I - Low Income	4851	3,232,670								
231	Title I - Neglected, Private	4852									
232	Title I - Delinquent, Private	4853									
233	Title I - School Improvement (Part A)	4854									
234	Title I - School Improvement (Part G)	4855									
235	IDEA - Part B - Preschool	4856	164,890								
236	IDEA - Part B - Flow-Through	4857	3,465,784								
237	Title IID - Technology-Formula	4860									
238	Title IID - Technology - Competitive	4861									
239	McKinney -Vento Homeless Education	4862	7,100								
240	Child Nutrition Equipment Assistance	4863									
241	Impact Aid Formula Grants	4864									
242	Impact Aid Competitive Grants	4865									
243	Qualified Zone Academy Bond Tax Credits	4866									
244	Qualified School Construction Bond Credits	4867									
245	Build America Bond Tax Credits	4868			283,208						
246	Build America Bond Interest Reimbursement	4869									
247	Other ARRA Funds - I	4870	3,338,401								
248	Other ARRA Funds - II	4871									
249	Other ARRA Funds - III	4872									
250	Other ARRA Funds - IV	4873									
251	Other ARRA Funds - V	4874									
252	Other ARRA Funds - VI	4875									
253	Other ARRA Funds - VII	4876									
254	Other ARRA Funds - VIII	4877									
255	Other ARRA Funds - IX	4878									
256	Other ARRA Funds - X	4879									
257	Other ARRA Funds - XI	4880									
258	Total Stimulus Programs		20,236,391	0	283,208	0	0	0		0	0
259	Advanced Placement Fee/International Baccalaureate	4904									
260	Emergency Immigrant Assistance	4905									
261	Title III - English Language Acquisition	4909	1,742,959								
262	Learn & Serve America	4910									
263	McKinney Education for Homeless Children	4920									
264	Title II - Eisenhower - Professional Development Formula	4930									
265	Title II - Teacher Quality	4932	817,697								
266	Federal Charter Schools	4960									
267	Medicaid Matching Funds - Administrative Outreach	4991	100,000								
268	Medicaid Matching Funds - Fee-For-Service Program	4992	729,718								
269	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998	44,763								

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
270	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		38,157,487	0	283,208	0	0	0		0	0
271	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	38,157,487	0	283,208	0	0	0	0	0	0
272	TOTAL DIRECT RECEIPTS/REVENUES		113,847,125	7,818,276	7,162,358	3,896,855	2,494,035	115,000	78,000	1,472,000	118,500

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	21,654,802	6,038,420	242,747	1,942,910	25,000		370,650		30,274,528
6	Pre-K Programs	1125	990,729	266,512		21,971					1,279,212
7	Special Education Programs (Functions 1200 - 1220)	1200	7,493,964	2,167,705	140,085	122,511	183,919		375,076		10,483,260
8	Special Education Programs Pre-K	1225	579,597	203,680		103,000					886,277
9	Remedial and Supplemental Programs K-12	1250	2,133,570	902,512	239,855	826,628			1,500,000		5,602,564
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400			700	6,890					7,590
13	Interscholastic Programs	1500	17,175	1,997	8,750	6,210					34,132
14	Summer School Programs	1600	554,512	45,396	50,000	77,726					727,634
15	Gifted Programs	1650									0
16	Driver's Education Programs	1700									0
17	Bilingual Programs	1800	11,363,231	2,820,734	47,322	595,164					14,826,450
18	Truant Alternative & Optional Programs	1900									0
19	Pre-K Programs - Private Tuition	1910									0
20	Regular K-12 Programs Private Tuition	1911									0
21	Special Education Programs K-12 Private Tuition	1912						1,500,000			1,500,000
22	Special Education Programs Pre-K Tuition	1913						50,000			50,000
23	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
25	Adult/Continuing Education Programs Private Tuition	1916									0
26	CTE Programs Private Tuition	1917									0
27	Interscholastic Programs Private Tuition	1918									0
28	Summer School Programs Private Tuition	1919									0
29	Gifted Programs Private Tuition	1920									0
30	Bilingual Programs Private Tuition	1921									0
31	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
32	Total Instruction¹⁴	1000	44,787,579	12,446,955	729,459	3,703,010	208,919	1,550,000	2,245,726	0	65,671,648
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	1,017,035	265,374	44,226	2,100					1,328,735
36	Guidance Services	2120	3,913		1,500						5,413
37	Health Services	2130	1,195,808	150,045	1,381,467	10,300			6,105		2,743,725
38	Psychological Services	2140	1,173,886	228,813	147,000						1,549,699
39	Speech Pathology & Audiology Services	2150	336,055	85,983	2,393,552	1,000					2,816,590
40	Other Support Services - Pupils (Describe & Itemize)	2190			900,000	2,000			1,000		903,000
41	Total Support Services - Pupil	2100	3,726,697	730,215	4,867,745	15,400	0	0	7,105	0	9,347,162
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	2,233,766	671,868	872,153	308,797		6,267	30,000		4,122,851
44	Educational Media Services	2220	1,859,428	522,918	408,786	516,888	80,575	650	1,705,757		5,095,001
45	Assessment & Testing	2230	358,445	91,888	128,080	97,909	20,257				696,579
46	Total Support Services - Instructional Staff	2200	4,451,639	1,286,674	1,409,019	923,594	100,832	6,917	1,735,757	0	9,914,431
47	Support Services - General Administration										
48	Board of Education Services	2310	1,537,787	1,246,488	324,457	105,500	5,011	60,000	21,989	85,000	3,386,232
49	Executive Administration Services	2320	463,500	80,000	21,500	4,500		600			570,100
50	Special Area Administration Services	2330	1,208,907	274,316	112,338	19,720			2,280		1,617,561
51	Tort Immunity Services	2360 - 2370									0
52	Total Support Services - General Administration	2300	3,210,194	1,600,804	458,295	129,720	5,011	60,600	24,269	85,000	5,573,893
53	Support Services - School Administration										
54	Office of the Principal Services	2410	4,521,842	861,032	120,435	56,247			10,000		5,569,556
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	Total Support Services - School Administration	2400	4,521,842	861,032	120,435	56,247	0	0	10,000	0	5,569,556

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
57	Support Services - Business										
58	Direction of Business Support Services	2510	414,500	75,000	98,896	35,522			83,000		706,918
59	Fiscal Services	2520	277,000	60,000	511,000	15,000		458,067	2,000		1,323,067
60	Operation & Maintenance of Plant Services	2540	250,000	16,900	291,042	3,500	35,000		12,958		609,400
61	Pupil Transportation Services	2550	12,174		1,416						13,590
62	Food Services	2560	2,028,000	37,000	153,000	4,340,950	150,000	3,300	105,000		6,817,250
63	Internal Services	2570									0
64	Total Support Services - Business	2500	2,981,674	188,900	1,055,354	4,394,972	185,000	461,367	202,958	0	9,470,225
65	Support Services - Central										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620			86,580	8,000		13,000			107,580
68	Information Services	2630									0
69	Staff Services	2640	411,400	79,399	140,032	9,840		160	5,000		645,831
70	Data Processing Services	2660									0
71	Total Support Services - Central	2600	411,400	79,399	226,612	17,840	0	13,160	5,000	0	753,411
72	Other Support Services (Describe & Itemize)	2900	112,348	44,646	1,221,258						1,378,252
73	Total Support Services	2000	19,415,794	4,791,670	9,358,717	5,537,774	290,843	542,044	1,985,089	85,000	42,006,930
74	COMMUNITY SERVICES (ED)	3000	235,533	71,745	407,653	101,280			41,113		857,324
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)										
77	Payments for Regular Programs	4110									0
78	Payments for Special Education Programs	4120			247,590						247,590
79	Payments for Adult/Continuing Education Programs	4130			42,500						42,500
80	Payments for CTE Programs	4140									0
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190						210,654			210,654
83	Total Payments to Districts and Other Govt Units (In-State)	4100			290,090			210,654			500,744
84	Payments for Regular Programs - Tuition	4210									0
85	Payments for Special Education Programs - Tuition	4220						1,012,400			1,012,400
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0
87	Payments for CTE Programs - Tuition	4240									0
88	Payments for Community College Programs - Tuition	4270									0
89	Payments for Other Programs - Tuition	4280						25,000			25,000
90	Other Payments to In-State Govt Units	4290									0
91	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						1,037,400			1,037,400
92	Payments for Regular Programs - Transfers	4310									0
93	Payments for Special Education Programs - Transfers	4320									0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
95	Payments for CTE Programs - Transfers	4340									0
96	Payments for Community College Program - Transfers	4370									0
97	Payments for Other Programs - Transfers	4380									0
98	Other Payments to In-State Govt Units - Transfers	4390									0
99	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
100	Payments to Other District & Govt Units (Out of State)	4400									0
101	Total Payments to Other District & Govt Units	4000			290,090			1,248,054			1,538,144
102	DEBT SERVICE (ED)										
103	Debt Service - Interest on Short-Term Debt										
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Ant Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt	5150									0
109	Total Debt Service - Interest on Short-Term Debt	5100						0			0

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
110	Debt Service - Interest on Long-Term Debt	5200									0
111	Total Debt Service	5000						0			0
112	PROVISION FOR CONTINGENCIES (ED)	6000						50,000			50,000
113	Total Direct Disbursements/Expenditures		64,438,906	17,310,370	10,785,919	9,342,063	499,762	3,390,098	4,271,928	85,000	110,124,046
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,723,079
115											
116	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
117	SUPPORT SERVICES (O&M)										
118	Support Services - Pupil										
119	Other Support Services - Pupils (Describe & Itemize)	2190									0
120	Support Services - Business										
121	Direction of Business Support Services	2510									0
122	Facilities Acquisition & Construction Services	2530					175,000				175,000
123	Operation & Maintenance of Plant Services	2540	5,112,217	630,450	1,168,800	2,547,000	254,832		487,550		10,200,849
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	5,112,217	630,450	1,168,800	2,547,000	429,832	0	487,550	0	10,375,849
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	5,112,217	630,450	1,168,800	2,547,000	429,832	0	487,550	0	10,375,849
129	COMMUNITY SERVICES (O&M)	3000									0
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
131	Payments to Other Govt Units (In-State)										
132	Payments for Special Education Programs	4120									0
133	Payments for CTE Program	4140									0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
135	Total Payments to Other Govt Units (In-State)	4100				0		0			0
136	Payments to Other Govt Units (Out of State)	4400									0
137	Total Payments to Other District and Govt Unit	4000				0		0			0
138	DEBT SERVICE (O&M)										
139	Debt Service - Interest on Short-Term Debt										
140	Tax Anticipation Warrants	5110									0
141	Tax Anticipation Notes	5120									0
142	Corporate Personal Prop Replacement Tax Anticip Notes	5130									0
143	State Aid Anticipation Certificates	5140									0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0
146	Debt Service - Interest on Long-Term Debt	5200									0
147	Total Debt Service	5000						0			0
148	PROVISION FOR CONTINGENCIES (O&M)	6000									0
149	Total Direct Disbursements/Expenditures		5,112,217	630,450	1,168,800	2,547,000	429,832	0	487,550	0	10,375,849
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,557,573)
151											

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
152	30 - DEBT SERVICE FUND (DS)										
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
154	DEBT SERVICE (DS)										
155	Debt Service - Interest on Short-Term Debt										
156	Tax Anticipation Warrants	5110									0
157	Tax Anticipation Notes	5120									0
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
159	State Aid Anticipation Certificates	5140									0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
161	Total Debt Service - Interest On Short-Term Debt	5100						0			0
162	Debt Service - Interest on Long-Term Debt	5200						3,606,743			3,606,743
163	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						25,035,000			25,035,000
164	Debt Service Other (Describe & Itemize)	5400						20,000			20,000
165	Total Debt Service	5000			0			28,661,743			28,661,743
166	PROVISION FOR CONTINGENCIES (DS)	6000						185,626			185,626
167	Total Direct Disbursements/Expenditures				0			28,847,369			28,847,369
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(21,685,011)
169											
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Other Support Services - Pupils (Describe & Itemize)	2190									0
173	Pupil Transportation Services	2550	1,953,500	355,000	1,913,446	468,000	257,500		42,500		4,989,946
174	Other Support Services (Describe & Itemize)	2900									0
175	Total Support Services	2000	1,953,500	355,000	1,913,446	468,000	257,500	0	42,500	0	4,989,946
176	COMMUNITY SERVICES (TR)	3000									0
177	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
178	Payments to Other Govt Units (In-State)										
179	Payments for Regular Program	4110									0
180	Payments for Special Education Programs	4120									0
181	Payments for Adult/Continuing Education Programs	4130									0
182	Payments for CTE Programs	4140									0
183	Payments for Community College Programs	4170									0
184	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
185	Total Payments to Other Govt Units (In-State)	4100			0			0			0
186	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
187	Total Payments to Other Districts & Govt Units	4000			0			0			0
188	DEBT SERVICE (TR)										
189	Debt Service - Interest on Short-Term Debt										
190	Tax Anticipation Warrants	5110									0
191	Tax Anticipation Notes	5120									0
192	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
193	State Aid Anticipation Certificates	5140									0
194	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
195	Total Debt Service - Interest On Short-Term Debt	5100						0			0
196	Debt Service - Interest on Long-Term Debt	5200									0
197	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
198	Debt Service - Other (Describe and Itemize)	5400									0
199	Total Debt Service	5000						0			0
200	PROVISION FOR CONTINGENCIES (TR)	6000									0
201	Total Direct Disbursements/Expenditures		1,953,500	355,000	1,913,446	468,000	257,500	0	42,500	0	4,989,946
202	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,093,091)
203											
204	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
205	INSTRUCTION (MR/SS)										
206	Regular Program	1100		336,798							336,798
207	Pre-K Programs	1125		54,964							54,964
208	Special Education Programs (Functions 1200-1220)	1200		615,938							615,938
209	Special Education Programs Pre-K	1225		31,732							31,732
210	Remedial and Supplemental Programs K-12	1250		37,345							37,345
211	Remedial and Supplemental Programs Pre-K	1275									0
212	Adult/Continuing Education Programs	1300									0
213	CTE Programs	1400									0
214	Interscholastic Programs	1500		450							450
215	Summer School Programs	1600		29,029							29,029
216	Gifted Programs	1650									0
217	Driver's Education Programs	1700									0
218	Bilingual Programs	1800		167,574							167,574
219	Truant Alternative & Optional Programs	1900									0
220	Total Instruction	1000		1,273,830							1,273,830
221	SUPPORT SERVICES (MR/SS)										
222	Support Services - Pupil										
223	Attendance & Social Work Services	2110		13,985							13,985
224	Guidance Services	2120									0
225	Health Services	2130		213,950							213,950
226	Psychological Services	2140		12,752							12,752
227	Speech Pathology & Audiology Services	2150		14,000							14,000
228	Other Support Services - Pupils (Describe & Itemize)	2190		27,370							27,370
229	Total Support Services - Pupil	2100		282,057							282,057
230	Support Services - Instructional Staff										
231	Improvement of Instruction Services	2210		70,517							70,517
232	Educational Media Services	2220		142,582							142,582
233	Assessment & Testing	2230		30,501							30,501
234	Total Support Services - Instructional Staff	2200		243,600							243,600
235	Support Services - General Administration										
236	Board of Education Services	2310		7,208							7,208
237	Executive Administration Services	2320		29,400							29,400
238	Special Area Administrative Services	2330		68,855							68,855
239	Claims Paid from Self Insurance Fund	2361									0
240	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
241	Unemployment Insurance Payments	2363									0
242	Insurance Payments (regular or self-insurance)	2364									0
243	Risk Management and Claims Services Payments	2365									0
244	Judgment and Settlements	2366									0
245	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
246	Reciprocal Insurance Payments	2368									0
247	Legal Service	2369									0
248	Total Support Services - General Administration	2300		105,463							105,463
249	Support Services - School Administration										
250	Office of the Principal Services	2410		287,656							287,656
251	Other Support Services - School Administration (Describe & Itemize)	2490									0
252	Total Support Services - School Administration	2400		287,656							287,656
253	Support Services - Business										
254	Direction of Business Support Services	2510		32,500							32,500
255	Fiscal Services	2520		47,000							47,000
256	Facilities Acquisition & Construction Services	2530									0
257	Operation & Maintenance of Plant Service	2540		847,500							847,500
258	Pupil Transportation Services	2550		323,073							323,073
259	Food Services	2560		209,800							209,800
260	Internal Services	2570									0
261	Total Support Services - Business	2500		1,459,873							1,459,873
262	Support Services - Central										
263	Direction of Central Support Services	2610									0
264	Planning, Research, Development & Evaluation Services	2620									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
265	Information Services	2630		2,950							2,950
266	Staff Services	2640		29,398							29,398
267	Data Processing Services	2660									0
268	Total Support Services - Central	2600		32,348							32,348
269	Other Support Services (Describe & Itemize)	2900		12,310							12,310
270	Total Support Services	2000		2,423,307							2,423,307
271	COMMUNITY SERVICES (MR/SS)	3000		9,619							9,619
272	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
273	Payments for Special Education Programs	4120									0
274	Payments for Vocational Education Programs	4140									0
275	Total Payments to Other Districts & Govt Units	4000		0							0
276	DEBT SERVICE (MR/SS)										
277	Debt Service - Interest on Short-Term Debt										
278	Tax Anticipation Warrants	5110									0
279	Tax Anticipation Notes	5120									0
280	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
281	State Aid Anticipation Certificates	5140									0
282	Other (Describe & Itemize)	5150									0
283	Total Debt Service	5000						0			0
284	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
285	Total Direct Disbursements/Expenditures			3,706,756				0			3,706,756
286	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,212,721)
287											
288	60 - CAPITAL PROJECTS (CP)										
289	SUPPORT SERVICES (CP)										
290	Support Services - Business										
291	Facilities Acquisition & Construction Services	2530			4,385,615		17,339,385				21,725,000
292	Other Support Services (Describe & Itemize)	2900									0
293	Total Support Services	2000	0	0	4,385,615	0	17,339,385	0	0	0	21,725,000
294	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
295	Payments to Other Govt Units (In-State)										
296	Payments to Other Govt Units (In-State)	4100									0
297	Payment for Special Education Programs	4120									0
298	Payment for CTE Programs	4140									0
299	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
300	Total Payments to Other Districts & Govt Units	4000			0			0			0
301	PROVISION FOR CONTINGENCIES (CP)	6000									0
302	Total Direct Disbursements/Expenditures		0	0	4,385,615	0	17,339,385	0	0	0	21,725,000
303	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(21,610,000)
304											
305	70 WORKING CASH FUND (WC)										
306											

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
307	80 - TORT FUND (TF)										
308	SUPPORT SERVICES - GENERAL ADMINISTRATION										
309	Claims Paid from Self Insurance Fund	2361			5,000						5,000
310	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									800,000
311	Unemployment Insurance Payments	2363			800,000						175,000
312	Insurance Payments (regular or self-insurance)	2364			175,000						450,000
313	Risk Management and Claims Services Payments	2365			450,000						146,000
314	Judgment and Settlements	2366			146,000						0
315	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
316	Reciprocal Insurance Payments	2368									0
317	Legal Service	2369			20,000						20,000
318	Property Insurance (Building & Grounds)	2371									0
319	Vehicle Insurance (Transportation)	2372									0
320	Total Support Services - General Administration	2000	0	0	1,596,000	0	0	0	0	0	1,596,000
321	DEBT SERVICE (TF)										
322	Debt Service - Interest on Short-Term Debt										
323	Tax Anticipation Warrants	5110									0
324	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
325	Other Interest on Short-Term Debt	5150									0
326	Total Debt Service	5000						0			0
327	PROVISION FOR CONTINGENCIES (TF)										0
328	Total Direct Disbursements/Expenditures		0	0	1,596,000	0	0	0	0	0	1,596,000
329	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(124,000)
330											
331	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
332	SUPPORT SERVICES (FP&S)										
333	Support Services - Business										
334	Facilities Acquisition & Construction Services	2530			1,300,000		6,200,000				7,500,000
335	Operation & Maintenance of Plant Service	2540									0
336	Total Support Services - Business	2500	0	0	1,300,000	0	6,200,000	0	0	0	7,500,000
337	Other Support Services (Describe & Itemize)	2900									0
338	Total Support Services	2000	0	0	1,300,000	0	6,200,000	0	0	0	7,500,000
339	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
340	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
341	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
342	DEBT SERVICE (FP&S)										
343	Debt Service - Interest on Short-Term Debt										
344	Tax Anticipation Warrants	5110									0
345	Other Interest on Short-Term Debt	5150									0
346	Total Debt Service - Interest on Short-Term Debt	5100						0			0
347	Debt Service - Interest on Long-Term Debt	5200									0
348	Total Debt Service	5000						0			0
349	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
350	Total Direct Disbursements/Expenditures		0	0	1,300,000	0	6,200,000	0	0	0	7,500,000
351	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(7,381,500)

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

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

Cicero Board of Education 14-016-0990-02

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
Direct Revenues	113,847,125	7,818,276	3,896,855	78,000	125,640,256
Direct Expenditures	110,124,046	10,375,849	4,989,946		125,489,841
Difference	3,723,079	(2,557,573)	(1,093,091)	78,000	150,415
Estimated Fund Balance - June 30, 2010	74,010,898	6,945,409	3,152,512	5,142,033	89,250,852

Balanced budget, no deficit reduction plan is required.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2009-10 school district budget in which the "operating funds" listed above result in direct revenues (line 5) being less than direct expenditures (line 6) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 8).

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.

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.
- 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 45).
- 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 63).
- 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 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 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)