

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

**Accounting Basis:**

Cash  
 Accrual

**SCHOOL DISTRICT BUDGET FORM \***  
**July 1, 2011 - June 30, 2012**

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

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

**District Name:** BERKELEY SCHOOL DISTRICT NO. 87

**District RCDT No:** 06-016-0870-02-0000

Budget of BERKELEY SCHOOL DISTRICT NO. 87, County of COOK,  
State of Illinois, for the Fiscal Year beginning July 1, 2011 and ending June 30, 2012.

WHEREAS the Board of Education of BERKELEY SCHOOL DISTRICT NO. 87,  
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 26th day of September, 20 11,  
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, 2011 and ending June 30, 2012.

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 26th  
day of September, 20 11 by a roll call vote of \_\_\_\_\_ Yeas, and \_\_\_\_\_ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:

\* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.  
(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).  
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 31, whichever comes first. Budgets are submitted to: [www.isbe.net/sfms/budget/2012/budget.htm](http://www.isbe.net/sfms/budget/2012/budget.htm). The electronic version does not require member signatures.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2011 <sup>1</sup>		12,007,802	1,332,310	1,183,357	559,642	699,447	5,173	5,036,776	50,410	157,566	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	12,644,740	2,601,000	2,001,865	555,000	1,063,000	100	50,000	500	2,500	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	7,700	0		0	0					
7	STATE SOURCES	3000	8,240,964	307,430	0	715,750	9,870	260,000	0	0	0	
8	FEDERAL SOURCES	4000	2,487,207	0	0	37,300	2,610	0	0	0	0	
9	Total Direct Receipts/Revenues		23,380,611	2,908,430	2,001,865	1,308,050	1,075,480	260,100	50,000	500	2,500	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998										
11	Total Receipts/Revenues		23,380,611	2,908,430	2,001,865	1,308,050	1,075,480	260,100	50,000	500	2,500	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	13,153,009				208,163					
14	SUPPORT SERVICES	2000	8,003,859	3,068,700		1,057,460	640,455	260,000		41,716	35,000	
15	COMMUNITY SERVICES	3000	17,600	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	3,814,240	140,120	0	294,825	0	0			0	
17	DEBT SERVICES	5000	0	0	2,070,409	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures		24,988,708	3,208,820	2,070,409	1,352,285	848,618	260,000		41,716	35,000	
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		24,988,708	3,208,820	2,070,409	1,352,285	848,618	260,000		41,716	35,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(1,608,097)	(300,390)	(68,544)	(44,235)	226,862	100	50,000	(41,216)	(32,500)	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund	7110										
27	Abatement of the Working Cash Fund	7110										
28	Transfer of Working Cash Fund Interest	7120	100,000									
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140		15,000								
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3</sup> Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold <sup>4</sup>	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets <sup>5</sup>	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			91,733							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			17,468							
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		100,000	15,000	109,201	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	<b>OTHER USES OF FUNDS (8000)</b>											
49	<b>TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>											
50	Abolishment or Abatement of the Working Cash Fund	8110										
51	Transfer of Working Cash Fund Interest	8120							50,000			
52	Transfer Among Funds	8130										
53	Transfer of Interest <sup>6</sup>	8140			15,000							
54	Transfer from Capital Projects Fund to O&M Fund	8150										
	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup>	8160										
55	Proceeds to O&M Fund											
	Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3</sup> and Int Proceeds to Debt Service Fund	8170										
56	Taxes Pledged to Pay Principal on Capital Leases	8410	91,733									
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510	17,468									
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	<b>Total Other Uses of Funds</b>		109,201	0	15,000	0	0	0	50,000	0	0	
80	<b>Total Other Sources/Uses of Fund</b>		(9,201)	15,000	94,201	0	0	0	(50,000)	0	0	
81	<b>ESTIMATED ENDING FUND BALANCE June 30, 2012</b>		10,390,504	1,046,920	1,209,014	515,407	926,309	5,273	5,036,776	9,194	125,066	

82	<b>SUMMARY OF EXPENDITURES (by Major Object)</b>											
83			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
84	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
85	<b>Object Name</b>											
87	Salaries	100	13,461,991	1,091,690		15,385		0		0	0	14,569,066
88	Employee Benefits	200	4,118,676	213,520		4,210	848,618	0		0	0	5,185,024
89	Purchased Services	300	2,270,425	609,790	0	1,332,190		14,000		41,716	5,000	4,273,121
90	Supplies & Materials	400	1,372,004	880,500		500		0		0	0	2,253,004
91	Capital Outlay	500	232,350	273,200		0		246,000		0	30,000	781,550
92	Other Objects	600	3,509,812	140,120	2,070,409	0	0	0		0	0	5,720,341
93	Non-Capitalized Equipment	700	23,450	0		0		0		0	0	23,450
94	Termination Benefits	800	0	0		0						0
95	<b>Total Expenditures</b>		24,988,708	3,208,820	2,070,409	1,352,285	848,618	260,000		41,716	35,000	32,805,556

## SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2011 <sup>7</sup>		12,007,802	1,332,310	1,183,357	559,642	699,447	5,173	5,036,776	50,410	157,566
4	Total Direct Receipts & Other Sources <sup>8</sup>		23,480,611	2,923,430	2,111,066	1,308,050	1,075,480	260,100	50,000	500	2,500
5	<b>OTHER RECEIPTS</b>										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		23,480,611	2,923,430	2,111,066	1,308,050	1,075,480	260,100	50,000	500	2,500
12	Total Amount Available		35,488,413	4,255,740	3,294,423	1,867,692	1,774,927	265,273	5,086,776	50,910	160,066
13	Total Direct Disbursements & Other Uses <sup>9</sup>		25,097,909	3,208,820	2,085,409	1,352,285	848,618	260,000	50,000	41,716	35,000
14	<b>OTHER DISBURSEMENTS</b>										
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		25,097,909	3,208,820	2,085,409	1,352,285	848,618	260,000	50,000	41,716	35,000
21	ENDING CASH BALANCE ON HAND June 30, 2012 <sup>7</sup>		10,390,504	1,046,920	1,209,014	515,407	926,309	5,273	5,036,776	9,194	125,066

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Purposes Levies <sup>11</sup>	-	12,214,940	1,640,000	1,986,865	540,000	509,000				
6	Leasing Purposes Levy <sup>12</sup>	1130									
7	Special Education Purposes Levy	1140	10,000								
8	FICA and Medicare Only Levies	1150					509,000				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied by District</b>		<b>12,224,940</b>	<b>1,640,000</b>	<b>1,986,865</b>	<b>540,000</b>	<b>1,018,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes <sup>13</sup>	1230		900,000			40,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>0</b>	<b>900,000</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>										
20	Regular Tuition from Pupils or Parents (In State)	1311									
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	10,000								
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	<b>Total Tuition</b>		<b>10,000</b>								
41	<b>TRANSPORTATION FEES</b>										
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									
	Summer School Transportation Fees from Other Sources (Out of State)	1424									
50											
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
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
56	Special Education Transportation Fees from Other Districts (In State)	1442									
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	<b>Total Transportation Fees</b>					0					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	100,000	15,000	15,000	5,000	5,000	100	50,000	500	2,500
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		100,000	15,000	15,000	5,000	5,000	100	50,000	500	2,500
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	225,000								
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	2,000								
74	Other Food Service (Describe & Itemize)	1690									
75	<b>Total Food Service</b>		227,000								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720	59,300								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	<b>Total District/School Activity Income</b>		59,300	0							
83	<b>TEXTBOOK Income</b>										
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	<b>Total Textbooks</b>		0								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910		35,000							
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	15,000	10,000		10,000					
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980	5,000								
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	3,500	1,000							
108	<b>Total Other Revenue from Local Sources</b>		23,500	46,000	0	10,000	0	0	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	<b>12,644,740</b>	<b>2,601,000</b>	<b>2,001,865</b>	<b>555,000</b>	<b>1,063,000</b>	<b>100</b>	<b>50,000</b>	<b>500</b>	<b>2,500</b>

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200	7,700								
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	<b>Total Flow-Through Receipts/Revenues From One District to Another District</b>	<b>2000</b>	<b>7,700</b>	<b>0</b>		<b>0</b>	<b>0</b>				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID</b>										
117	General State Aid (Section 18-8.05)	3001	3,737,146	300,000		100,000		260,000			
118	General State Aid Hold Harmless/Supplemental	3002	3,119,075								
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	<b>Total Unrestricted Grants-In-Aid</b>		<b>6,856,221</b>	<b>300,000</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>260,000</b>		<b>0</b>	<b>0</b>
122	<b>RESTRICTED GRANTS-IN-AID</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	20,000								
125	Special Education - Extraordinary	3105	438,000								
126	Special Education - Personnel	3110	141,175								
127	Special Education - Orphanage - Individual	3120	20,000								
128	Special Education - Orphanage - Summer	3130	5,000								
129	Special Education - Summer School	3145	9,000								
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		<b>633,175</b>	<b>0</b>		<b>0</b>					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270	2,775								
139	CTE - Other (Describe & Itemize)	3299									
140	<b>Total Career and Technical Education</b>		<b>2,775</b>	<b>0</b>			<b>0</b>				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310	479,923								
144	<b>Total Bilingual Education</b>		<b>479,923</b>				<b>0</b>				
145	State Free Lunch & Breakfast	3360	25,000								
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular/Vocational	3500				300,150					
152	Transportation - Special Education	3510				313,000					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>613,150</b>	<b>0</b>				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	241,030			2,600	9,870				
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									

	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	
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										
166	Technology - Learning Technology Centers	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	2,840	7,430								
172	<b>Total Restricted Grants-In-Aid</b>		1,384,743	7,430	0	615,750	9,870	0	0	0	0	
173	<b>Total Receipts/Revenues from State Sources</b>	3000	8,240,964	307,430	0	715,750	9,870	260,000	0	0	0	
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>											
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>											
176	Federal Impact Aid	4001										
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009										
178	<b>Total Unrestricted Grants-In-Aid Received Directly from Fed Govt</b>		0	0	0	0	0	0	0	0	0	
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>											
180	Head Start	4045										
181	Construction (Impact Aid)	4050										
182	MAGNET	4060										
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090										
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		0	0		0	0	0			0	
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE</b>											
186	<b>TITLE V</b>											
187	Title V - Innovation and Flexibility Formula	4100										
188	Title V - SEA Projects	4105										
189	Title V - Rural and Low Income Schools (REI)	4107										
190	Title V - Other (Describe & Itemize)	4199										
191	<b>Total Title V</b>		0	0		0	0					
192	<b>FOOD SERVICE</b>											
193	Breakfast Start-Up	4200										
194	National School Lunch Program	4210	720,000									
195	Special Milk Program	4215										
196	School Breakfast Program	4220										
197	Summer Food Service Admin/Program	4225										
198	Child Care Commodity/SFS 13-Adult Day Care	4226										
199	Fresh Fruit and Vegetables	4240										
200	Food Service - Other (Describe & Itemize)	4299	70,200									
201	<b>Total Food Service</b>		790,200				0					
202	<b>TITLE I</b>											
203	Title I - Low Income	4300	666,600			37,300	2,000					
204	Title I - Low Income - Neglected, Private	4305										
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	<b>Total Title I</b>		666,600	0		37,300	2,000					

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
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421	14,184								
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>		14,184	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Federal Special Education - Preschool Flow-Through	4600									
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620									
221	Federal Special Education - IDEA Room & Board	4625	25,000								
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	<b>Total Federal Special Education</b>		25,000	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins-Title III E Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	<b>Total CTE - Perkins</b>		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851	10,000								
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	17,700								
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 - XI	4880	645,268								
259	<b>Total Stimulus Programs</b>		672,968	0	0	0	0	0		0	0
260	Advanced Placement Fee/International Baccalaureate	4904									
261	Emergency Immigrant Assistance	4905									
262	Title III - English Language Acquisition	4909	122,100								
263	Learn & Serve America	4910									
264	McKinney Education for Homeless Children	4920									
265	Title II - Eisenhower - Professional Development Formula	4930									
266	Title II - Teacher Quality	4932	70,155				610				

## 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
267	Federal Charter Schools	4960									
268	Medicaid Matching Funds - Administrative Outreach	4991	6,000								
269	Medicaid Matching Funds - Fee-For-Service Program	4992	120,000								
270	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998									
271	<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		2,487,207	0	0	37,300	2,610	0		0	0
272	<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	2,487,207	0	0	37,300	2,610	0	0	0	0
273	<b>TOTAL DIRECT RECEIPTS/REVENUES</b>		23,380,611	2,908,430	2,001,865	1,308,050	1,075,480	260,100	50,000	500	2,500

	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
1											
2											
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>										
5	Regular Programs	1100	6,702,826	1,919,278	80,000	417,240					9,119,344
6	Pre-K Programs	1125									0
7	Special Education Programs (Functions 1200 - 1220)	1200	844,490	237,914	19,200	9,200					1,110,804
8	Special Education Programs Pre-K	1225									0
9	Remedial and Supplemental Programs K-12	1250	626,028	293,560	224,130	65,896		33,700			1,243,314
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400	4,340	555		8,193					13,088
13	Interscholastic Programs	1500	207,250	39,690	20,300	15,450	1,000	8,100			291,790
14	Summer School Programs	1600	5,929	564	4,547						11,040
15	Gifted Programs	1650	45,130	5,010	200	1,000					51,340
16	Driver's Education Programs	1700									0
17	Bilingual Programs	1800	869,891	248,380	49,900	41,118					1,209,289
18	Truant Alternative & Optional Programs	1900									0
19	Pre-K Programs - Private Tuition	1910									0
20	Regular K-12 Programs Private Tuition	1911						3,000			3,000
21	Special Education Programs K-12 Private Tuition	1912						100,000			100,000
22	Special Education Programs Pre-K Tuition	1913									0
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	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>9,305,884</b>	<b>2,744,951</b>	<b>398,277</b>	<b>558,097</b>	<b>1,000</b>	<b>144,800</b>	<b>0</b>	<b>0</b>	<b>13,153,009</b>
33	<b>SUPPORT SERVICES (ED)</b>										
34	<b>Support Services - Pupil</b>										
35	Attendance & Social Work Services	2110									0
36	Guidance Services	2120	222,140	59,775	100	2,600		2,000			286,615
37	Health Services	2130	93,235	33,905	282,300	4,000	0		900		414,340
38	Psychological Services	2140									0
39	Speech Pathology & Audiology Services	2150	24,658			4,000					28,658
40	Other Support Services - Pupils (Describe & Itemize)	2190	9,330	568	5,960	7,018					22,876
41	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>349,363</b>	<b>94,248</b>	<b>288,360</b>	<b>17,618</b>	<b>0</b>	<b>2,000</b>	<b>900</b>	<b>0</b>	<b>752,489</b>
42	<b>Support Services - Instructional Staff</b>										
43	Improvement of Instruction Services	2210	505,070	222,067	84,463	28,314	0	7,202	900		848,016
44	Educational Media Services	2220	591,510	150,200	74,850	109,500	231,350	1,600	1,790		1,160,800
45	Assessment & Testing	2230			42,000	26,000					68,000
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>1,096,580</b>	<b>372,267</b>	<b>201,313</b>	<b>163,814</b>	<b>231,350</b>	<b>8,802</b>	<b>2,690</b>	<b>0</b>	<b>2,076,816</b>
47	<b>Support Services - General Administration</b>										
48	Board of Education Services	2310	20,120	172,340	523,850	16,000		10,000			742,310
49	Executive Administration Services	2320	233,725	62,830	57,000	3,700		3,500			360,755
50	Special Area Administration Services	2330	73,000	13,200	1,000	1,500	0	1,500	560		90,760
51	Tort Immunity Services	2360 - 2370									0
52	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>326,845</b>	<b>248,370</b>	<b>581,850</b>	<b>21,200</b>	<b>0</b>	<b>15,000</b>	<b>560</b>	<b>0</b>	<b>1,193,825</b>
53	<b>Support Services - School Administration</b>										
54	Office of the Principal Services	2410	1,293,665	394,720	55,800	18,600	0	6,040	18,400		1,787,225
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>1,293,665</b>	<b>394,720</b>	<b>55,800</b>	<b>18,600</b>	<b>0</b>	<b>6,040</b>	<b>18,400</b>	<b>0</b>	<b>1,787,225</b>

	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
57	<b>Support Services - Business</b>										
58	Direction of Business Support Services	2510	99,700	66,235	30,500	1,125		1,500			199,060
59	Fiscal Services	2520	171,520	24,895	121,700	38,400		1,000			357,515
60	Operation & Maintenance of Plant Services	2540	220,110	55,335	11,005	7,250	0	1,750	900		296,350
61	Pupil Transportation Services	2550									0
62	Food Services	2560	598,324	117,655	52,700	539,700		1,000			1,309,379
63	Internal Services	2570									0
64	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,089,654</b>	<b>264,120</b>	<b>215,905</b>	<b>586,475</b>	<b>0</b>	<b>5,250</b>	<b>900</b>	<b>0</b>	<b>2,162,304</b>
65	<b>Support Services - Central</b>										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620									0
68	Information Services	2630			31,200						31,200
69	Staff Services	2640									0
70	Data Processing Services	2660									0
71	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>31,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,200</b>
72	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0
73	<b>Total Support Services</b>	<b>2000</b>	<b>4,156,107</b>	<b>1,373,725</b>	<b>1,374,428</b>	<b>807,707</b>	<b>231,350</b>	<b>37,092</b>	<b>23,450</b>	<b>0</b>	<b>8,003,859</b>
74	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>			11,400	6,200					17,600
75	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>										
76	<b>Payments to Other Govt Units (In-State)</b>										
77	Payments for Regular Programs	4110									0
78	Payments for Special Education Programs	4120			486,320						486,320
79	Payments for Adult/Continuing Education Programs	4130									0
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									0
83	<b>Total Payments to Districts and Other Govt Units (In-State)</b>	<b>4100</b>			<b>486,320</b>			<b>0</b>			<b>486,320</b>
84	Payments for Regular Programs - Tuition	4210									0
85	Payments for Special Education Programs - Tuition	4220						3,282,920			3,282,920
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									0
90	Other Payments to In-State Govt Units	4290						45,000			45,000
91	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>3,327,920</b>			<b>3,327,920</b>
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	<b>Total Payments to Other District &amp; Govt Units - Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>
100	Payments to Other District & Govt Units (Out of State)	4400									0
101	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>			<b>486,320</b>			<b>3,327,920</b>			<b>3,814,240</b>
102	<b>DEBT SERVICE (ED)</b>										
103	<b>Debt Service - Interest on Short-Term Debt</b>										
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt	5150									0
109	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>

	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
110	Debt Service - Interest on Long-Term Debt	5200									0
111	<b>Total Debt Service</b>	<b>5000</b>						0			0
112	<b>PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>									0
113	<b>Total Direct Disbursements/Expenditures</b>		13,461,991	4,118,676	2,270,425	1,372,004	232,350	3,509,812	23,450	0	24,988,708
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,608,097)
115											
116	<b>20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>										
117	<b>SUPPORT SERVICES (O&amp;M)</b>										
118	<b>Support Services - Pupil</b>										
119	Other Support Services - Pupils (Describe & Itemize)	2190									0
120	<b>Support Services - Business</b>										
121	Direction of Business Support Services	2510									0
122	Facilities Acquisition & Construction Services	2530			10,000		95,050				105,050
123	Operation & Maintenance of Plant Services	2540	1,091,690	213,520	599,790	880,500	163,150				2,948,650
124	Pupil Transportation Services	2550									0
125	Food Services	2560					15,000				15,000
126	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,091,690</b>	<b>213,520</b>	<b>609,790</b>	<b>880,500</b>	<b>273,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,068,700</b>
127	Other Support Services (Describe & Itemize)	2900									0
128	<b>Total Support Services</b>	<b>2000</b>	<b>1,091,690</b>	<b>213,520</b>	<b>609,790</b>	<b>880,500</b>	<b>273,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,068,700</b>
129	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0
130	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (O&amp;M)</b>										
131	<b>Payments to Other Govt Units (In-State)</b>										
132	Payments for Special Education Programs	4120						140,120			140,120
133	Payments for CTE Program	4140									0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
135	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>				0		140,120			140,120
136	Payments to Other Govt Units (Out of State)	4400									0
137	<b>Total Payments to Other District and Govt Unit</b>	<b>4000</b>				0		140,120			140,120
138	<b>DEBT SERVICE (O&amp;M)</b>										
139	<b>Debt Service - Interest on Short-Term Debt</b>										
140	Tax Anticipation Warrants	5110									0
141	Tax Anticipation Notes	5120									0
142	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
143	State Aid Anticipation Certificates	5140									0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
145	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
146	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
147	<b>Total Debt Service</b>	<b>5000</b>						0			0
148	<b>PROVISION FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>									0
149	<b>Total Direct Disbursements/Expenditures</b>		1,091,690	213,520	609,790	880,500	273,200	140,120	0	0	3,208,820
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(300,390)
151											
152	<b>30 - DEBT SERVICE FUND (DS)</b>										
153	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (DS)</b>	<b>4000</b>									0
154	<b>DEBT SERVICE (DS)</b>										
155	<b>Debt Service - Interest on Short-Term Debt</b>										
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	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						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
162	Debt Service - Interest on Long-Term Debt	5200						677,517			677,517
163	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						1,392,892			1,392,892
164	Debt Service Other (Describe & Itemize)	5400									0
165	<b>Total Debt Service</b>	<b>5000</b>			0			2,070,409			2,070,409
166	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									0
167	<b>Total Direct Disbursements/Expenditures</b>				0			2,070,409			2,070,409
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(68,544)
170	<b>40 - TRANSPORTATION FUND (TR)</b>										
171	<b>SUPPORT SERVICES (TR)</b>										
172	<b>Support Services - Pupils</b>										
173	Other Support Services - Pupils (Describe & Itemize)	2190									0
174	<b>Support Services - Business</b>										
175	Pupil Transportation Services	2550	15,385	4,210	1,037,365	500					1,057,460
176	Other Support Services (Describe & Itemize)	2900									0
177	<b>Total Support Services</b>	<b>2000</b>	<b>15,385</b>	<b>4,210</b>	<b>1,037,365</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,057,460</b>
178	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0
179	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (TR)</b>										
180	<b>Payments to Other Govt Units (In-State)</b>										
181	Payments for Regular Program	4110									0
182	Payments for Special Education Programs	4120			294,825						294,825
183	Payments for Adult/Continuing Education Programs	4130									0
184	Payments for CTE Programs	4140									0
185	Payments for Community College Programs	4170									0
186	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
187	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>294,825</b>			<b>0</b>			<b>294,825</b>
188	<b>Payments to Other Govt Units (Out-of-State) (Describe &amp; Itemize)</b>	<b>4400</b>									0
189	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			<b>294,825</b>			<b>0</b>			<b>294,825</b>
190	<b>DEBT SERVICE (TR)</b>										
191	<b>Debt Service - Interest on Short-Term Debt</b>										
192	Tax Anticipation Warrants	5110									0
193	Tax Anticipation Notes	5120									0
194	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
195	State Aid Anticipation Certificates	5140									0
196	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
197	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
198	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
199	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0
200	Debt Service - Other (Describe and Itemize)	5400									0
201	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
202	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>									0
203	<b>Total Direct Disbursements/Expenditures</b>		<b>15,385</b>	<b>4,210</b>	<b>1,332,190</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,352,285</b>
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(44,235)
205											
206	<b>50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)</b>										
207	<b>INSTRUCTION (MR/SS)</b>										
208	Regular Program	1100		114,810							114,810
209	Pre-K Programs	1125		36,327							36,327
210	Special Education Programs (Functions 1200-1220)	1200									0
211	Special Education Programs Pre-K	1225									0
212	Remedial and Supplemental Programs K-12	1250		7,605							7,605
213	Remedial and Supplemental Programs Pre-K	1275		10,015							10,015
214	Adult/Continuing Education Programs	1300									0

	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
215	CTE Programs	1400		70							70
216	Interscholastic Programs	1500		3,840							3,840
217	Summer School Programs	1600		300							300
218	Gifted Programs	1650		725							725
219	Driver's Education Programs	1700									0
220	Bilingual Programs	1800		34,471							34,471
221	Truant Alternative & Optional Programs	1900									0
222	<b>Total Instruction</b>	<b>1000</b>		<b>208,163</b>							<b>208,163</b>
223	<b>SUPPORT SERVICES (MR/SS)</b>										
224	<b>Support Services - Pupil</b>										
225	Attendance & Social Work Services	2110									0
226	Guidance Services	2120		2,265							2,265
227	Health Services	2130		13,350							13,350
228	Psychological Services	2140									0
229	Speech Pathology & Audiology Services	2150		360							360
230	Other Support Services - Pupils (Describe & Itemize)	2190		1,710							1,710
231	<b>Total Support Services - Pupil</b>	<b>2100</b>		<b>17,685</b>							<b>17,685</b>
232	<b>Support Services - Instructional Staff</b>										
233	Improvement of Instruction Services	2210		16,890							16,890
234	Educational Media Services	2220		107,435							107,435
235	Assessment & Testing	2230									0
236	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>124,325</b>							<b>124,325</b>
237	<b>Support Services - General Administration</b>										
238	Board of Education Services	2310		3,475							3,475
239	Executive Administration Services	2320		15,210							15,210
240	Special Area Administrative Services	2330		8,940							8,940
241	Claims Paid from Self Insurance Fund	2361									0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
243	Unemployment Insurance Payments	2363									0
244	Insurance Payments (regular or self-insurance)	2364									0
245	Risk Management and Claims Services Payments	2365									0
246	Judgment and Settlements	2366									0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
248	Reciprocal Insurance Payments	2368									0
249	Legal Service	2369									0
250	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>27,625</b>							<b>27,625</b>
251	<b>Support Services - School Administration</b>										
252	Office of the Principal Services	2410		95,970							95,970
253	Other Support Services - School Administration (Describe & Itemize)	2490									0
254	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>95,970</b>							<b>95,970</b>
255	<b>Support Services - Business</b>										
256	Direction of Business Support Services	2510		1,600							1,600
257	Fiscal Services	2520		33,535							33,535
258	Facilities Acquisition & Construction Services	2530									0
259	Operation & Maintenance of Plant Service	2540		231,970							231,970
260	Pupil Transportation Services	2550		875							875
261	Food Services	2560		106,330							106,330
262	Internal Services	2570									0
263	<b>Total Support Services - Business</b>	<b>2500</b>		<b>374,310</b>							<b>374,310</b>

	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
264	<b>Support Services - Central</b>										
265	Direction of Central Support Services	2610									0
266	Planning, Research, Development & Evaluation Services	2620									0
267	Information Services	2630		540							540
268	Staff Services	2640									0
269	Data Processing Services	2660									0
270	<b>Total Support Services - Central</b>	<b>2600</b>		<b>540</b>							<b>540</b>
271	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0
272	<b>Total Support Services</b>	<b>2000</b>		<b>640,455</b>							<b>640,455</b>
273	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									0
274	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (MR/SS)</b>										0
275	Payments for Special Education Programs	4120									0
276	Payments for CTE Programs	4140									0
277	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>
278	<b>DEBT SERVICE (MR/SS)</b>										0
279	<b>Debt Service - Interest on Short-Term Debt</b>										0
280	Tax Anticipation Warrants	5110									0
281	Tax Anticipation Notes	5120									0
282	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
283	State Aid Anticipation Certificates	5140									0
284	Other (Describe & Itemize)	5150									0
285	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
286	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>									0
287	<b>Total Direct Disbursements/Expenditures</b>			<b>848,618</b>				<b>0</b>			<b>848,618</b>
288	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>226,862</b>
289											
290	<b>60 - CAPITAL PROJECTS (CP)</b>										
291	<b>SUPPORT SERVICES (CP)</b>										
292	<b>Support Services - Business</b>										
293	Facilities Acquisition & Construction Services	2530			14,000		246,000				260,000
294	Other Support Services (Describe & Itemize)	2900									0
295	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>14,000</b>	<b>0</b>	<b>246,000</b>	<b>0</b>	<b>0</b>		<b>260,000</b>
296	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (CP)</b>										
297	<b>Payments to Other Govt Units (In-State)</b>										
298	Payments to Other Govt Units (In-State)	4100									0
299	Payment for Special Education Programs	4120									0
300	Payment for CTE Programs	4140									0
301	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
302	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>
303	<b>PROVISION FOR CONTINGENCIES (CP)</b>	<b>6000</b>									0
304	<b>Total Direct Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>14,000</b>	<b>0</b>	<b>246,000</b>	<b>0</b>	<b>0</b>		<b>260,000</b>
305	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>100</b>
306											
307	<b>70 WORKING CASH FUND (WC)</b>										
308											
309	<b>80 - TORT FUND (TF)</b>										
310	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
311	Claims Paid from Self Insurance Fund	2361									0
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			31,716						31,716
313	Unemployment Insurance Payments	2363									0
314	Insurance Payments (regular or self-insurance)	2364									0
315	Risk Management and Claims Services Payments	2365									0
316	Judgment and Settlements	2366									0

	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
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367			10,000						10,000
318	Reciprocal Insurance Payments	2368									0
319	Legal Service	2369									0
320	Property Insurance (Building & Grounds)	2371									0
321	Vehicle Insurance (Transportation)	2372									0
322	<b>Total Support Services - General Administration</b>	<b>2000</b>	0	0	41,716	0	0	0	0		41,716
323	<b>DEBT SERVICE (TF)</b>										
324	Debt Service - Interest on Short-Term Debt										
325	Tax Anticipation Warrants	5110									0
326	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
327	Other Interest or Short-Term Debt	5150									0
328	<b>Total Debt Service</b>	<b>5000</b>						0			0
329	<b>PROVISION FOR CONTINGENCIES (TF)</b>	<b>6000</b>									0
330	<b>Total Direct Disbursements/Expenditures</b>		0	0	41,716	0	0	0	0		41,716
331	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(41,216)
332											
333	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
334	<b>SUPPORT SERVICES (FP&amp;S)</b>										
335	Support Services - Business										
336	Facilities Acquisition & Construction Services	2530			5,000		30,000				35,000
337	Operation & Maintenance of Plant Service	2540									0
338	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	5,000	0	30,000	0	0		35,000
339	Other Support Services (Describe & Itemize)	2900									0
340	<b>Total Support Services</b>	<b>2000</b>	0	0	5,000	0	30,000	0	0		35,000
341	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (FP&amp;S)</b>										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
343	<b>Total Payments to Other Districts &amp; Govt Units (FPS)</b>	<b>4000</b>						0			0
344	<b>DEBT SERVICE (FP&amp;S)</b>										
345	Debt Service - Interest on Short-Term Debt										
346	Tax Anticipation Warrants	5110									0
347	Other Interest on Short-Term Debt	5150									0
348	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
349	Debt Service - Interest on Long-Term Debt	5200									0
350	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0
351	<b>Total Debt Service</b>	<b>5000</b>						0			0
352	<b>PROVISIONS FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									0
353	<b>Total Direct Disbursements/Expenditures</b>		0	0	5,000	0	30,000	0	0		35,000
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(32,500)

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

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1. Revenue, Line 107, Columns 10 and 20: Miscellaneous revenue anticipated to be collected in FY2012.
  2. Revenue, Line 171, Column 10: (#3651) National Board Certification \$740.00
  3. Revenue, Line 171, Column 10: (#3963) Library Grant \$2,100
  4. Revenue, Line 171, Column 20: IEMA/FEMA Blizzard 2011 Reimbursement \$7,430
  5. Revenue, Line 200, Column 10: (#4250) Child Nutrition Program Commodity Credit \$70,200
  6. Expenditure, Line 40, Column 100: Salary for crossing guard, bus and playground monitors.
  7. Expenditure, Line 40, Column 200: Benefits for crossing guard, bus and playground monitors.
  8. Expenditure, Line 40, Column 300: Expenses for Educational/Instructional assemblies
  9. Expenditure, Line 40, Column 400: Graduation program expense and Title IV supplies.
  10. Expenditure, Line 230, Column 200: benefits for crossing guard, bus and playground monitors.
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	A	B	C	D	E	F
1						
2	<b>BERKELEY SCHOOL DISTRICT NO. 87      06-016-0870-02-0000</b>					
3	<b>DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only</b>					
4		<b>EDUCATIONAL</b>	<b>OPERATIONS &amp; MAINTENANCE</b>	<b>TRANSPORTATION</b>	<b>WORKING CASH</b>	<b>TOTAL</b>
5	<b>Direct Revenues</b>	23,380,611	2,908,430	1,308,050	50,000	<b>27,647,091</b>
6	<b>Direct Expenditures</b>	24,988,708	3,208,820	1,352,285		<b>29,549,813</b>
7	<b>Difference</b>	(1,608,097)	(300,390)	(44,235)	50,000	<b>(1,902,722)</b>
8	<b>Estimated Fund Balance - June 30, 2012</b>	10,390,504	1,046,920	515,407	5,036,776	<b>16,989,607</b>
9	<p><b>Unbalanced budget, however, a deficit reduction plan is not required at this time.</b></p>					
10						
11						
12	<p><i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2011-12 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).</i></p>					
13	<p><b>Note:</b> <i>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.</i></p>					
14	<p><i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i></p>					




## Reference Description

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- <sup>1</sup> Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- <sup>2</sup> Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- <sup>3</sup> Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- <sup>4</sup> Principal on Bonds Sold:
  - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
  - (2) Refunding Bonds can be entered in the Debt Services Fund only.
  - (3) Building Bonds can be entered in the Capital Projects Fund only.
  - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- <sup>5</sup> The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- <sup>6</sup> The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- <sup>7</sup> Cash plus investments must be greater than or equal to zero.
- <sup>8</sup> For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 45).
- <sup>9</sup> For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 63).
- <sup>10</sup> Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-6 of the School Code).
- <sup>11</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- <sup>12</sup> The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- <sup>13</sup> Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- <sup>14</sup> Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- <sup>15</sup> Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- <sup>16</sup> Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)  
Only abatement of working cash fund can transfer its funds to any fund in most need of money  
(see 105 ILCS 5/20-10 for further explanation)