ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

[X] Cash
[ ] Accrual

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

Balanced budget, no deficit reduction plan is required.

Date of Amended Budget: ____________________
(MM/DD/YY)

District Name: Prospect Heights School District 23
District RCDT No: 05-016-0230-02

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

Budget of Prospect Heights School District 23, *County of* Cook,
State of Illinois, for the Fiscal Year beginning July 1, 2015 *and ending* June 30, 2016.

WHEREAS the Board of Education of Prospect Heights School District 23,
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 9th *day of* September, 20 15,
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:
Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be

beginning July 1, 2015 *and ending* June 30, 2016.

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 9th
day of September, *20* 15 *by a roll call vote of* ______ *Yeas, and* ______ *Nays, to wit:*

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
[signature]	
Carol Botterman [signature]	
[signature]	
[signature]	
James N Beda [signature]	
[signature]	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted to: https://sec1.isbe.net/attachmgr/default.aspx The electronic version does not require member signatures.

Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.

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
ESTIMATED BEGINNING FUND BALANCE July 1, 2015 1 [1]		7,247,213	744,652	359,187	551,965	174,062	1,489,434	3,884	39,570	0
RECEIPTS/REVENUES										
LOCAL SOURCES	1000	14,668,790	1,385,728	1,148,338	793,402	607,448	159,000	0	145,955	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	1,721,797	0	0	340,000	0	0	0	0	0
FEDERAL SOURCES	4000	812,178	37,875	0	0	0	0	0	0	0
Total Direct Receipts/Revenues 8		17,202,765	1,423,603	1,148,338	1,133,402	607,448	159,000	0	145,955	0
Receipts/Revenues for "On Behalf" Payments 2 [2]	3998									
Total Receipts/Revenues		17,202,765	1,423,603	1,148,338	1,133,402	607,448	159,000	0	145,955	0
DISBURSEMENTS/EXPENDITURES										
INSTRUCTION	1000	10,838,972				657,778				
SUPPORT SERVICES	2000	5,255,504	1,473,907		1,147,815	0	1,894,190		184,000	0
COMMUNITY SERVICES	3000	177,589	0		0	0				
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	756,830	0	0	100,000	0	0			0
DEBT SERVICES	5000	0	0	1,288,553	0	0			0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0
Total Direct Disbursements/Expenditures 9		17,028,895	1,473,907	1,288,553	1,247,815	657,778	1,894,190		184,000	0
Disbursements/Expenditures for "On Behalf" Payments 2 [3]	4180									
Total Disbursements/Expenditures		17,028,895	1,473,907	1,288,553	1,247,815	657,778	1,894,190		184,000	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		173,870	(50,304)	(140,215)	(114,413)	(50,330)	(1,735,190)	0	(38,045)	0
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment the Working Cash Fund 16	7110									
Abatement of the Working Cash Fund 16	7110									
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Projects Fund to O&M Fund	7150									
Transfer of Excess Fire Prev & Safety Tax & Interest 3 Proceeds to O&M Fund [4]	7160									
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int 3a Proceeds to Debt Service Fund [5]	7170									
SALE OF BONDS (7200)										
Principal on Bonds Sold 4 [6]	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets 5 [7]	7300									
Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0						
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990									
Total Other Sources of Funds 8		0	0	0	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										
TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund 16 [8]	8110							0		
Transfer of Working Cash Fund Interest	8120							0		
Transfer Among Funds	8130									
Transfer of Interest 6 [9]	8140									
Transfer from Capital Projects Fund to O&M Fund	8150									
Transfer of Excess Fire Prev & Safety Tax & Interest 3 Proceeds to O&M Fund [10]	8160									

Begin entering data on EstRev 5-10 and EstExp 11-17 tabs. 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
Transfer of Excess Accumulated Fire Prev & Safety Bond 3a and Int Proceeds to Debt Service Fund [11]	8170									
Taxes Pledged to Pay Principal on Capital Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
Other Revenues Pledged to Pay Principal on Capital Leases	8430									
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
Taxes Pledged to Pay Interest on Capital Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
Other Revenues Pledged to Pay Interest on Capital Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990									
Total Other Uses of Funds 9		0	0	0	0	0	0	0	0	0
Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0
ESTIMATED ENDING FUND BALANCE June 30, 2016		7,421,083	694,348	218,972	437,552	123,732	(245,756)	3,884	1,525	0

SUMMARY OF EXPENDITURES (by Major Object)

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
Object Name											
Salaries	100	12,171,715	706,420		33,539		0		0	0	12,911,674
Employee Benefits	200	2,150,282	130,412		0	657,778	0		15,000	0	2,953,472
Purchased Services	300	1,168,700	294,375	0	1,089,276		30,000		169,000	0	2,751,351
Supplies & Materials	400	633,075	215,500		125,000		0		0	0	973,575
Capital Outlay	500	133,000	126,000		0		1,864,190		0	0	2,123,190
Other Objects	600	769,623	1,200	1,288,553	0	0	0		0	0	2,059,376
Non-Capitalized Equipment	700	2,500	0		0		0		0	0	2,500
Termination Benefits	800	0	0		0						0
Total Expenditures		17,028,895	1,473,907	1,288,553	1,247,815	657,778	1,894,190		184,000	0	23,775,138

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
BEGINNING CASH BALANCE ON HAND July 1, 2015 7 [12]		7,247,213	744,652	359,187	551,965	174,062	1,489,434	3,884	39,570	0
Total Direct Receipts & Other Sources 8 [13]		17,202,765	1,423,603	1,148,338	1,133,402	607,448	159,000	0	145,955	0
OTHER RECEIPTS										
Interfund Loans Payable (Loans from Other Funds)	411						250,000			
Interfund Loans Receivable (Repayment of Loans)	141	0								
Notes and Warrants Payable	433									
Other Current Assets	199									
Total Other Receipts		0	0	0	0	0	250,000	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		17,202,765	1,423,603	1,148,338	1,133,402	607,448	409,000	0	145,955	0
Total Amount Available		24,449,978	2,168,255	1,507,525	1,685,367	781,510	1,898,434	3,884	185,525	0
Total Direct Disbursements & Other Uses 9 [14]		17,028,895	1,473,907	1,288,553	1,247,815	657,778	1,894,190	0	184,000	0
OTHER DISBURSEMENTS										
Interfund Loans Receivable (Loans to Other Funds) 10 [15]	141	250,000								
Interfund Loans Payable (Repayment of Loans)	411									
Notes and Warrants Payable	433									
Other Current Liabilities	499									
Total Other Disbursements		250,000	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		17,278,895	1,473,907	1,288,553	1,247,815	657,778	1,894,190	0	184,000	0
ENDING CASH BALANCE ON HAND June 30, 2016 7 [16]		7,171,083	694,348	218,972	437,552	123,732	4,244	3,884	1,525	0

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
Designated Purposes Levies 11 [17]	-	14,107,885	1,324,128	1,147,338	792,402	303,074			145,655	
Leasing Purposes Levy 12 [18]	1130									
Special Education Purposes Levy	1140									
FICA and Medicare Only Levies	1150					303,074				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
Total Ad Valorem Taxes Levied by District		14,107,885	1,324,128	1,147,338	792,402	606,148	0	0	145,655	0
PAYMENTS IN LIEU OF TAXES										
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authority	1220									
Corporate Personal Property Replacement Taxes 13 [19]	1230	70,000				1,000				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
Total Payments in Lieu of Taxes		70,000	0	0	0	1,000	0	0	0	0
TUITION [20]										
Regular Tuition from Pupils or Parents (In State)	1311									
Regular Tuition from Other Districts (In State)	1312									
Regular Tuition from Other Sources (In State)	1313									
Regular Tuition from Other Sources (Out of State)	1314									
Summer School Tuition from Pupils or Parents (In State)	1321	1,000								
Summer School Tuition from Other Districts (In State)	1322									
Summer School Tuition from Other Sources (In State)	1323									
Summer School Tuition from Other Sources (Out of State)	1324									
CTE Tuition from Pupils or Parents (In State)	1331									
CTE Tuition from Other Districts (In State)	1332									
CTE Tuition from Other Sources (In State)	1333									
CTE Tuition from Other Sources (Out of State)	1334									
Special Education Tuition from Pupils or Parents (In State)	1341									
Special Education Tuition from Other Districts (In State)	1342									
Special Education Tuition from Other Sources (In State)	1343									
Special Education Tuition from Other Sources (Out of State)	1344									
Adult Tuition from Pupils or Parents (In State)	1351									
Adult Tuition from Other Districts (In State)	1352									
Adult Tuition from Other Sources (In State)	1353									
Adult Tuition from Other Sources (Out of State)	1354									
Total Tuition		1,000								
TRANSPORTATION FEES										
Regular Transportation Fees from Pupils or Parents (In State)	1411									
Regular Transportation Fees from Other Districts (In State)	1412				0					
Regular Transportation Fees from Other Sources (In State)	1413									
Regular Transportation Fees from Co-curricular Activities (In State)	1415									
Regular Transportation Fees from Other Sources (Out of State)	1416									
Summer School Transportation Fees from Pupils or Parents (In State)	1421									
Summer School Transportation Fees from Other Districts (In State)	1422									
Summer School Transportation Fees from Other Sources (In State)	1423									
Summer School Transportation Fees from Other Sources (Out of State)	1424									
CTE Transportation Fees from Pupils or Parents (In State)	1431									
CTE Transportation Fees from Other Districts (In State)	1432									
CTE Transportation Fees from Other Sources (In State)	1433									
CTE Transportation Fees from Other Sources (Out of State)	1434									
Special Education Transportation Fees from Pupils or Parents (In State)	1441									
Special Education Transportation Fees from Other Districts (In State)	1442									
Special Education Transportation Fees from Other Sources (In State)	1443									
Special Education Transportation Fees from Other Sources (Out of State)	1444									
Adult Transportation Fees from Pupils or Parents (In State)	1451									

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
Adult Transportation Fees from Other Districts (In State)	1452									
Adult Transportation Fees from Other Sources (In State)	1453									
Adult Transportation Fees from Other Sources (Out of State)	1454									
Total Transportation Fees					0					
EARNINGS ON INVESTMENTS										
Interest on Investments	1510	20,000	2,000	1,000	1,000	300			300	
Gain or Loss on Sale of Investments	1520			0						
Total Earnings on Investments		20,000	2,000	1,000	1,000	300	0	0	300	0
FOOD SERVICE										
Sales to Pupils - Lunch	1611	140,000								
Sales to Pupils - Breakfast	1612									
Sales to Pupils - A la Carte	1613									
Sales to Pupils - Other (Describe & Itemize)	1614									
Sales to Adults	1620									
Other Food Service (Describe & Itemize)	1690									
Total Food Service		140,000								
DISTRICT/SCHOOL ACTIVITY INCOME										
Admissions - Athletic	1711	0								
Admissions - Other	1719									
Fees	1720	24,093								
Book Store Sales	1730									
Other District/School Activity Revenue (Describe & Itemize)	1790									
Total District/School Activity Income		24,093	0							
TEXTBOOK Income										
Rentals - Regular Textbooks	1811									
Rentals - Summer School Textbooks	1812									
Rentals - Adult/Continuing Education Textbooks	1813									
Rentals - Other (Describe)	1819									
Sales - Regular Textbooks	1821									
Sales - Summer School Textbooks	1822									
Sales - Adult/Continuing Education Textbooks	1823									
Sales - Other (Describe & Itemize)	1829	0								
Other (Describe & Itemize)	1890									
Total Textbooks		0								
OTHER REVENUE FROM LOCAL SOURCES										
Rentals	1910		35,000							
Contributions and Donations from Private Sources	1920	0	4,600				159,000			
Impact Fees from Municipal or County Governments	1930		0							
Services Provided Other Districts	1940									
Refund of Prior Years' Expenditures	1950	30,000	0						0	
Payments of Surplus Moneys from TIF Districts	1960		0							
Drivers' Education Fees	1970									
Proceeds from Vendors' Contracts	1980									
School Facility Occupation Tax Proceeds	1983									
Payment from Other Districts	1991	0	20,000							
Sale of Vocational Projects	1992	200,000								
Other Local Fees (Describe & Itemize)	1993	72,312								
Other Local Revenues (Describe & Itemize)	1999	3,500	0		0		0		0	
Total Other Revenue from Local Sources		305,812	59,600	0	0	0	159,000	0	0	0
Total Receipts/Revenues from Local Sources	**1000**	14,668,790	1,385,728	1,148,338	793,402	607,448	159,000	0	145,955	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
Flow-Through Revenue from State Sources	2100									
Flow-Through Revenue from Federal Sources	2200									
Other Flow-Through Revenue (Describe & Itemize)	2300									
Total Flow-Through Receipts/Revenues From One District to Another District	**2000**	0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES										
UNRESTRICTED GRANTS-IN-AID										

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
General State Aid (Section 18-8.05)	3001	821,055								
General State Aid Hold Harmless/Supplemental	3002									
Reorganization Incentives (Accounts 3005-3021)	3005									
Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
Total Unrestricted Grants-In-Aid		821,055	0	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100	12,121								
Special Education - Funding for Children Requiring Sp Ed Services	3105	230,413								
Special Education - Personnel	3110	430,046								
Special Education - Orphanage - Individual	3120									
Special Education - Orphanage - Summer Individual	3130									
Special Education - Summer School	3145	2,500								
Special Education - Other (Describe & Itemize)	3199									
Total Special Education		675,080	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220									
CTE - WECEP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
Total Career and Technical Education		0	0			0				
BILINGUAL EDUCATION										
Bilingual Education - Downstate - TPI and TBE	3305	169,662								
Bilingual Education - Downstate - Transitional Bilingual Education	3310									
Total Bilingual Education		169,662				0				
State Free Lunch & Breakfast	3360	0								
School Breakfast Initiative	3365									
Driver Education	3370									
Adult Education (from ICCB)	3410									
Adult Education - Other (Describe & Itemize)	3499									
TRANSPORTATION										
Transportation - Regular and Vocational	3500				180,000					
Transportation - Special Education	3510				160,000					
Transportation - Other (Describe & Itemize)	3599									
Total Transportation		0	0		340,000	0				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705									
Reading Improvement Block Grant	3715									
Reading Improvement Block Grant - Reading Recovery	3720									
Continued Reading Improvement Block Grant	3725									
Continued Reading Improvement Block Grant (2% Set Aside)	3726									
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Technology for Success	3780									
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925									
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	56,000	0				0			
Total Restricted Grants-In-Aid		900,742	0	0	340,000	0	0	0	0	0

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 Receipts/Revenues from State Sources	3000	1,721,797	0	0	340,000	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
TITLE VI										
Title VI - Innovation and Flexibility Formula	4100									
Title VI - SEA Projects	4105									
Title VI - Rural Education Initiative (REI)	4107									
Title VI - Other (Describe & Itemize)	4199									
Total Title VI		0	0		0	0				
FOOD SERVICE										
Breakfast Start-Up Expansion	4200									
National School Lunch Program	4210	150,000								
Special Milk Program	4215									
School Breakfast Program	4220	0								
Summer Food Service Admin/Program	4225									
Child and Adult Care Food Program	4226	0								
Fresh Fruit and Vegetables	4240									
Food Service - Other (Describe & Itemize)	4299									
Total Food Service		150,000				0				
TITLE I										
Title I - Low Income	4300	198,323								
Title I - Low Income - Neglected, Private	4305									
Title I - Comprehensive School Reform	4332									
Title I - Reading First	4334									
Title I - Even Start	4335									
Title I - Reading First SEA Funds	4337									
Title I - Migrant Education	4340									
Title I - Other (Describe & Itemize)	4399									
Total Title I		198,323	0		0	0				
TITLE IV										
Title IV - Safe & Drug Free Schools - Formula	4400									
Title IV - 21st Century Comm Learning Centers	4421									
Title IV - Other (Describe & Itemize)	4499									
Total Title IV		0	0		0	0				
FEDERAL - SPECIAL EDUCATION										
Federal Special Education - Preschool Flow-Through	4600	20,944								
Federal Special Education - Preschool Discretionary	4605									
Federal Special Education - IDEA Flow Through	4620	309,167								
Federal Special Education - IDEA Room & Board	4625	0								
Federal Special Education - IDEA Discretionary	4630									
Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
Total Federal Special Education		330,111	0		0	0				

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
CTE - PERKINS										
CTE - Perkins-Title IIIE Tech Prep	4770									
CTE - Other (Describe & Itemize)	4799									
Total CTE - Perkins		0	0			0				
Federal - Adult Education	4810									
ARRA - General State Aid - Education Stabilization	4850									
ARRA - Title I - Low Income	4851									
ARRA - Title I - Neglected, Private	4852									
ARRA - Title I - Delinquent, Private	4853									
ARRA - Title I - School Improvement (Part A)	4854									
ARRA - Title I - School Improvement (Section 1003g)	4855									
ARRA - IDEA - Part B - Preschool	4856									
ARRA - IDEA - Part B - Flow-Through	4857									
ARRA - Title IID - Technology - Formula	4860									
ARRA - Title IID - Technology - Competitive	4861									
ARRA - McKinney - Vento Homeless Education	4862									
ARRA - Child Nutrition Equipment Assistance	4863									
Impact Aid Formula Grants	4864									
Impact Aid Competitive Grants	4865									
Qualified Zone Academy Bond Tax Credits	4866									
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
ARRA - General State Aid - Other Government Services Stabilization	4870									
Other ARRA Funds - II	4871									
Other ARRA Funds - III	4872									
Other ARRA Funds - IV	4873									
Other ARRA Funds - V	4874									
ARRA - Early Childhood	4875									
Other ARRA Funds - VII	4876									
Other ARRA Funds - VIII	4877									
Other ARRA Funds - IX	4878									
Other ARRA Funds - X	4879									
Other ARRA Funds - Ed Job Fund Program	4880									
Total Stimulus Programs		0	0	0	0	0	0		0	0
Race to the Top Program	4901									
Race to the Top - Preschool Expansion Grant	4902									
Advanced Placement Fee/International Baccalaureate	4904									
Title III - Immigrant Education Program (IEP)	4905									
Title III - Language Inst Program - Limited English (LIPLEP)	4909	63,956								
Learn & Serve America	4910									
McKinney Education for Homeless Children	4920									
Title II - Eisenhower - Professional Development Formula	4930									
Title II - Teacher Quality	4932	29,788								
Federal Charter Schools	4960									
Medicaid Matching Funds - Administrative Outreach	4991	40,000								
Medicaid Matching Funds - Fee-For-Service Program	4992									
Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999		37,875				0			
Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		812,178	37,875	0	0	0	0		0	0
TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	812,178	37,875	0	0	0	0	0	0	0
TOTAL DIRECT RECEIPTS/REVENUES		17,202,765	1,423,603	1,148,338	1,133,402	607,448	159,000	0	145,955	0

Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
10 - EDUCATIONAL FUND (ED)										
INSTRUCTION (ED)										
Regular Programs	1100	5,821,026	941,460	32,260	331,100	0	8,415			7,134,261
Tuition Payment to Charter Schools	1115			13,920						13,920
Pre-K Programs	1125									0
Special Education Programs (Functions 1200 - 1220)	1200	1,610,432	458,105	26,500	31,500	20,000	1,000	0		2,147,537
Special Education Programs Pre-K	1225	202,689	47,130		11,500	10,000		0		271,319
Remedial and Supplemental Programs K-12	1250	68,559	1,620	45,000	0					115,179
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400	92,435	460	4,800	15,500	3,000		0		116,195
Interscholastic Programs	1500	116,188		5,200	7,000		2,950			131,338
Summer School Programs	1600	111,034		7,000	1,500					119,534
Gifted Programs	1650									0
Driver's Education Programs	1700									0
Bilingual Programs	1800	556,684	47,005		11,000	0				614,689
Truant Alternative & Optional Programs	1900									0
Pre-K Programs - Private Tuition	1910									0
Regular K-12 Programs Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912						175,000			175,000
Special Education Programs Pre-K Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interscholastic Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Truants Alternative/Opt Ed Programs Private Tuition	1922									0
Total Instruction14 [21]	**1000**	8,579,047	1,495,780	134,680	409,100	33,000	187,365	0	0	10,838,972
SUPPORT SERVICES (ED)										
Support Services - Pupil										
Attendance & Social Work Services	2110	265,063	23,137	34,000	3,000		200			325,400
Guidance Services	2120									0
Health Services	2130	382,518	87,516	2,350	19,250		300			491,934
Psychological Services	2140	190,426	35,437	4,550	1,500		150			232,063
Speech Pathology & Audiology Services	2150	348,528	36,818	1,978	19,250		350			406,924
Other Support Services - Pupils (Describe & Itemize)	2190	2,254		32,000						34,254
Total Support Services - Pupil	**2100**	1,188,789	182,908	74,878	43,000	0	1,000	0	0	1,490,575
Support Services - Instructional Staff										
Improvement of Instruction Services	2210	180,641	37,106	15,500	4,500		2,000			239,747
Educational Media Services	2220	698,570	133,328	64,100	108,125	95,000	1,000			1,100,123
Assessment & Testing	2230	1,200			25,000					26,200
Total Support Services - Instructional Staff	**2200**	880,411	170,434	79,600	137,625	95,000	3,000	0	0	1,366,070
Support Services - General Administration										
Board of Education Services	2310	0		27,500	3,000		8,000			38,500
Executive Administration Services	2320	208,615	51,503	4,400	4,500		7,800			276,818
Special Area Administration Services	2330									0
Tort Immunity Services	2360 - 2370			75,000						75,000
Total Support Services - General Administration	**2300**	208,615	51,503	106,900	7,500	0	15,800	0	0	390,318
Support Services - School Administration										
Office of the Principal Services	2410	823,052	186,475	11,500			5,000			1,026,027

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
Other Support Services - School Administration (Describe & Itemize)	2490									0
Total Support Services - School Administration	**2400**	823,052	186,475	11,500	0	0	5,000	0	0	1,026,027
Support Services - Business										
Direction of Business Support Services	2510	118,000	14,444	2,000			1,000			135,444
Fiscal Services	2520	94,100	26,586	27,000	3,500			2,500		153,686
Operation & Maintenance of Plant Services	2540									0
Pupil Transportation Services	2550									0
Food Services	2560	61,000		317,250	3,500	5,000				386,750
Internal Services	2570			30,745	0					30,745
Total Support Services - Business	**2500**	273,100	41,030	376,995	7,000	5,000	1,000	2,500	0	706,625
Support Services - Central										
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620			25,000						25,000
Information Services	2630			102,550	0					102,550
Staff Services	2640	64,951	14,788	18,600	13,000		400			111,739
Data Processing Services	2660			30,000	1,000					31,000
Total Support Services - Central	**2600**	64,951	14,788	176,150	14,000	0	400	0	0	270,289
Other Support Services (Describe & Itemize)	**2900**	750		4,500	350					5,600
Total Support Services	**2000**	3,439,668	647,138	830,523	209,475	100,000	26,200	2,500	0	5,255,504
COMMUNITY SERVICES (ED)	**3000**	153,000	7,364	2,725	14,500					177,589
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
Payments to Other Govt Units (In-State)										
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120			200,772						200,772
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
Total Payments to Districts and Other Govt Units (In-State)	**4100**			200,772			0			200,772
Payments for Regular Programs - Tuition	4210									0
Payments for Special Education Programs - Tuition	4220						556,058			556,058
Payments for Adult/Continuing Education Programs - Tuition	4230									0
Payments for CTE Programs - Tuition	4240									0
Payments for Community College Programs - Tuition	4270									0
Payments for Other Programs - Tuition	4280									0
Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
Total Payments to Other Dist & Govt Units - Tuition (In State)	**4200**						556,058			556,058
Payments for Regular Programs - Transfers	4310									0
Payments for Special Education Programs - Transfers	4320									0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0
Payments for CTE Programs - Transfers	4340									0
Payments for Community College Program - Transfers	4370									0
Payments for Other Programs - Transfers	4380									0
Other Payments to In-State Govt Units - Transfers (Describe & Itemi	4390									0
Total Payments to Other District & Govt Units - Transfers (In State)	**4300**			0			0			0
Payments to Other District & Govt Units (Out of State)	4400									0
Total Payments to Other District & Govt Units	**4000**			200,772			556,058			756,830
DEBT SERVICE (ED)										
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0

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
Corporate Personal Property Repl Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	**5100**						0			0
Debt Service - Interest on Long-Term Debt	**5200**									
Total Debt Service	**5000**						0			0
PROVISION FOR CONTINGENCIES (ED)	**6000**									0
Total Direct Disbursements/Expenditures		12,171,715	2,150,282	1,168,700	633,075	133,000	769,623	2,500	0	17,028,895
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										173,870
20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
SUPPORT SERVICES (O&M)										
Support Services - Pupil										
Other Support Services - Pupils (Describe & Itemize)	2190									0
Support Services - Business										
Direction of Business Support Services	2510									0
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Services	2540	706,420	130,412	294,375	215,500	126,000	1,200	0		1,473,907
Pupil Transportation Services	2550									0
Food Services	2560									0
Total Support Services - Business	**2500**	706,420	130,412	294,375	215,500	126,000	1,200	0	0	1,473,907
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	**2000**	706,420	130,412	294,375	215,500	126,000	1,200	0	0	1,473,907
COMMUNITY SERVICES (O&M)	**3000**									0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
Payments to Other Govt Units (In-State)										
Payments for Special Education Programs	4120									0
Payments for CTE Program	4140									0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
Total Payments to Other Govt Units (In-State)	**4100**			0			0			0
Payments to Other Govt Units (Out of State) 14	4400									0
Total Payments to Other District and Govt Unit	**4000**			0			0			0
DEBT SERVICE (O&M)										
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	**5100**						0			0
Debt Service - Interest on Long-Term Debt	**5200**									0
Total Debt Service	**5000**						0			0
PROVISION FOR CONTINGENCIES (O&M)	**6000**									0
Total Direct Disbursements/Expenditures		706,420	130,412	294,375	215,500	126,000	1,200	0	0	1,473,907
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(50,304)
30 - DEBT SERVICE FUND (DS)										
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	**4000**									0
DEBT SERVICE (DS)										
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0

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
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest On Short-Term Debt	**5100**						0			0
Debt Service - Interest on Long-Term Debt	**5200**						354,013			354,013
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired) [22]	**5300**						934,540			934,540
Debt Service Other (Describe & Itemize)	**5400**									0
Total Debt Service	**5000**			0			1,288,553			1,288,553
PROVISION FOR CONTINGENCIES (DS)	**6000**									0
Total Direct Disbursements/Expenditures				0			1,288,553			1,288,553
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(140,215)
40 - TRANSPORTATION FUND (TR)										
SUPPORT SERVICES (TR)										
Support Services - Pupils										
Other Support Services - Pupils (Describe & Itemize)	2190									0
Support Services - Business										
Pupil Transportation Services	2550	33,539		979,276	125,000					1,137,815
Other Support Services (Describe & Itemize)	2900			10,000						10,000
Total Support Services	**2000**	33,539	0	989,276	125,000	0	0	0	0	1,147,815
COMMUNITY SERVICES (TR)	**3000**									0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
Payments to Other Govt Units (In-State)										
Payments for Regular Program	4110									0
Payments for Special Education Programs	4120			100,000						100,000
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
Total Payments to Other Govt Units (In-State)	**4100**			100,000			0			100,000
Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	**4400**									0
Total Payments to Other Districts & Govt Units	**4000**			100,000			0			100,000
DEBT SERVICE (TR)										
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
Total Debt Service - Interest On Short-Term Debt	**5100**						0			0
Debt Service - Interest on Long-Term Debt	**5200**									
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired) [23]	**5300**									0
Debt Service - Other (Describe and Itemize)	**5400**									
Total Debt Service	**5000**						0			0
PROVISION FOR CONTINGENCIES (TR)	**6000**									0
Total Direct Disbursements/Expenditures		33,539	0	1,089,276	125,000	0	0	0	0	1,247,815
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(114,413)

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
50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
INSTRUCTION (MR/SS)										
Regular Program	1100		657,778							657,778
Pre-K Programs	1125									0
Special Education Programs (Functions 1200-1220)	1200									0
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250									0
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400									0
Interscholastic Programs	1500									0
Summer School Programs	1600									0
Gifted Programs	1650									0
Driver's Education Programs	1700									0
Bilingual Programs	1800									0
Truant Alternative & Optional Programs	1900									0
Total Instruction	**1000**		657,778							657,778
SUPPORT SERVICES (MR/SS)										
Support Services - Pupil										
Attendance & Social Work Services	2110									0
Guidance Services	2120									0
Health Services	2130									0
Psychological Services	2140									0
Speech Pathology & Audiology Services	2150									0
Other Support Services - Pupils (Describe & Itemize)	2190									0
Total Support Services - Pupil	**2100**		0							0
Support Services - Instructional Staff										
Improvement of Instruction Services	2210									0
Educational Media Services	2220									0
Assessment & Testing	2230									0
Total Support Services - Instructional Staff	**2200**		0							0
Support Services - General Administration										
Board of Education Services	2310									0
Executive Administration Services	2320									0
Special Area Administrative Services	2330									0
Claims Paid from Self Insurance Fund	2361									0
Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
Unemployment Insurance Payments	2363									0
Insurance Payments (regular or self-insurance)	2364									0
Risk Management and Claims Services Payments	2365									0
Judgment and Settlements	2366									0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
Reciprocal Insurance Payments	2368									0
Legal Service	2369									0
Total Support Services - General Administration	**2300**		0							0
Support Services - School Administration										
Office of the Principal Services	2410									0
Other Support Services - School Administration (Describe & Itemize)	2490									0
Total Support Services - School Administration	**2400**		0							0
Support Services - Business										
Direction of Business Support Services	2510									0
Fiscal Services	2520									0

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
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Service	2540									0
Pupil Transportation Services	2550									0
Food Services	2560									0
Internal Services	2570									0
Total Support Services - Business	**2500**		0							0
Support Services - Central										
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630									0
Staff Services	2640									0
Data Processing Services	2660									0
Total Support Services - Central	**2600**		0							0
Other Support Services (Describe & Itemize)	**2900**									0
Total Support Services	**2000**		0							0
COMMUNITY SERVICES (MR/SS)	**3000**									0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
Payments for Special Education Programs	4120									0
Payments for CTE Programs	4140									0
Total Payments to Other Districts & Govt Units	**4000**		0							0
DEBT SERVICE (MR/SS)										
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other (Describe & Itemize)	5150									0
Total Debt Service	**5000**						0			0
PROVISION FOR CONTINGENCIES (MR/SS)	**6000**									0
Total Direct Disbursements/Expenditures			657,778				0			657,778
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(50,330)

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
60 - CAPITAL PROJECTS (CP)										
SUPPORT SERVICES (CP)										
Support Services - Business										
Facilities Acquisition & Construction Services	2530			30,000	0	1,864,190				1,894,190
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	**2000**	0	0	30,000	0	1,864,190	0	0		1,894,190
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
Payments to Other Govt Units (In-State)										
Payments to Other Govt Units (In-State)	4100									0
Payment for Special Education Programs	4120									0
Payment for CTE Programs	4140									0
Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
Total Payments to Other Districts & Govt Units	**4000**			0			0			0
PROVISION FOR CONTINGENCIES (CP)	**6000**									0
Total Direct Disbursements/Expenditures		0	0	30,000	0	1,864,190	0	0		1,894,190
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,735,190)

70 WORKING CASH FUND (WC)

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
80 - TORT FUND (TF)										
SUPPORT SERVICES - GENERAL ADMINISTRATION										
Claims Paid from Self Insurance Fund	2361									0
Workers' Compensation or Workers' Occupational Disease Act Payments	2362			119,000						119,000
Unemployment Insurance Payments	2363		15,000							15,000
Insurance Payments (regular or self-insurance)	2364			50,000						50,000
Risk Management and Claims Services Payments	2365									0
Judgment and Settlements	2366									0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
Reciprocal Insurance Payments	2368									0
Legal Service	2369									0
Property Insurance (Building & Grounds)	2371									0
Vehicle Insurance (Transportation)	2372									0
Total Support Services - General Administration	**2000**	0	15,000	169,000	0	0	0	0		184,000
DEBT SERVICE (TF)										
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service	**5000**						0			0
PROVISION FOR CONTINGENCIES (TF)	**6000**									0
Total Direct Disbursements/Expenditures		0	15,000	169,000	0	0	0	0		184,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(38,045)

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
90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
SUPPORT SERVICES (FP&S)										
Support Services - Business										
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Service	2540									0
Total Support Services - Business	**2500**	0	0	0	0	0	0	0		0
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	**2000**	0	0	0	0	0	0	0		0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
Total Payments to Other Districts & Govt Units (FPS)	**4000**						0			0
DEBT SERVICE (FP&S)										
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	**5100**						0			0
Debt Service - Interest on Long-Term Debt	**5200**									
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired) [24]	**5300**									
Total Debt Service	**5000**						0			0
PROVISIONS FOR CONTINGENCIES (FP&S)	**6000**									0
Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

Page 18

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

1.
2.
3.
4.

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only

	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
Direct Revenues	17,202,765	1,423,603	1,133,402	0	**19,759,770**
Direct Expenditures	17,028,895	1,473,907	1,247,815		**19,750,617**
Difference	173,870	(50,304)	(114,413)	0	**9,153**
Estimated Fund Balance - June 30, 2016	7,421,083	694,348	437,552	3,884	**8,556,867**

Balanced budget, no deficit reduction plan is required.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2015-16 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).

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

The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2014-2015 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.

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

Prospect Heights SD 23 *5016023002*
District Number

DEFICIT REDUCTION PLAN
ESTIMATED BUDGET FY2015-16

	Acct/Funct No.	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		7,247,213	744,652	551,965	3,884	8,547,714
RECEIPTS/REVENUES	Acct No.					
LOCAL SOURCES	1000	14,668,790	1,385,728	793,402	0	16,847,920
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
STATE SOURCES	3000	1,721,797	0	340,000	0	2,061,797
FEDERAL SOURCES	4000	812,178	37,875	0	0	850,053
Total Receipts/Revenues		17,202,765	1,423,603	1,133,402	0	19,759,770
DISBURSEMENTS/EXPENDITURES	Funct No.					
INSTRUCTION	1000	10,838,972				10,838,972
SUPPORT SERVICES	2000	5,255,504	1,473,907	1,147,815		7,877,226
COMMUNITY SERVICES	3000	177,589	0	0		177,589
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	756,830	0	100,000		856,830
DEBT SERVICES	5000	0	0	0		0
PROVISION FOR CONTINGENCIES	6000	0	0	0		0
Total Disbursements/Expenditures		17,028,895	1,473,907	1,247,815		19,750,617
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		173,870	(50,304)	(114,413)	0	9,153
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
OTHER USES OF FUNDS (8000)		0	0	0	0	0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
ESTIMATED ENDING FUND BALANCE		7,421,083	694,348	437,552	3,884	8,556,867

ESTIMATED BUDGET FY2016-17 / ESTIMATED BUDGET FY2017-18

	FY2016-17 Educational Fund	FY2016-17 Operations & Maintenance Fund	FY2016-17 Transportation Fund	FY2016-17 Working Cash Fund	FY2016-17 Total	FY2017-18 Educational Fund	FY2017-18 Operations & Maintenance Fund	FY2017-18 Transportation Fund	FY2017-18 Working Cash Fund	FY2017-18 Total
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	7,421,083	694,348	437,552	3,884	8,556,867	7,421,083	694,348	437,552	3,884	8,556,867
RECEIPTS/REVENUES										
LOCAL SOURCES					0					0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT					0					0
STATE SOURCES					0					0
FEDERAL SOURCES					0					0
Total Receipts/Revenues	0	0	0	0	0	0	0	0	0	0
DISBURSEMENTS/EXPENDITURES										
INSTRUCTION					0					0
SUPPORT SERVICES					0					0
COMMUNITY SERVICES					0					0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS					0					0
DEBT SERVICES					0					0
PROVISION FOR CONTINGENCIES					0					0
Total Disbursements/Expenditures	0	0	0		0	0	0	0		0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures	0	0	0	0	0	0	0	0	0	0
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)					0					0
OTHER USES OF FUNDS (8000)					0					0
TOTAL OTHER SOURCES/USES OF FUNDS	0	0	0	0	0	0	0	0	0	0
ESTIMATED ENDING FUND BALANCE	7,421,083	694,348	437,552	3,884	8,556,867	7,421,083	694,348	437,552	3,884	8,556,867

ESTIMATED BUDGET FY2018-19 / SUMMARY — BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET

Date of Adoption:
(Enter as MM/DD/YY)

	FY2018-19 Educational Fund	FY2018-19 Operations & Maintenance Fund	FY2018-19 Transportation Fund	FY2018-19 Working Cash Fund	FY2018-19 Total	Summary FY2015-16	Summary FY2016-17	Summary FY2017-18	Summary FY2018-19
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	7,421,083	694,348	437,552	3,884	8,556,867	8,547,714	8,556,867	8,556,867	8,556,867
RECEIPTS/REVENUES									
LOCAL SOURCES					0	16,847,920	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT					0	0	0	0	0
STATE SOURCES					0	2,061,797	0	0	0
FEDERAL SOURCES					0	850,053	0	0	0
Total Receipts/Revenues	0	0	0	0	0	19,759,770	0	0	0
DISBURSEMENTS/EXPENDITURES									
INSTRUCTION					0	10,838,972	0	0	0
SUPPORT SERVICES					0	7,877,226	0	0	0
COMMUNITY SERVICES					0	177,589	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS					0	856,830	0	0	0
DEBT SERVICES					0	0	0	0	0
PROVISION FOR CONTINGENCIES					0	0	0	0	0
Total Disbursements/Expenditures	0	0	0		0	19,750,617	0	0	0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures	0	0	0	0	0	9,153	0	0	0
OTHER SOURCES/USES OF FUNDS									
OTHER SOURCES OF FUNDS (7000)					0	0	0	0	0
OTHER USES OF FUNDS (8000)					0	0	0	0	0
TOTAL OTHER SOURCES/USES OF FUNDS	0	0	0	0	0	0	0	0	0
ESTIMATED ENDING FUND BALANCE	7,421,083	694,348	437,552	3,884	8,556,867	8,556,867	8,556,867	8,556,867	8,556,867

Deficit Reduction Plan-Background/Assumptions

Fiscal Year 2016 through Fiscal Year 2019

Prospect Heights SD 23 ***5016023002***

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

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

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

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

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2016 budgeted expenditures over FY2015 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and may be submitted in conjunction with that report.

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at:
Limitation of Administrative Costs

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: **Prospect Heights SD 23**

RCDT Number: **05-016-0230-02**

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2015 (10) Educational	(20) Operations & Maintenance	Total	Budgeted Expenditures, Fiscal Year 2016 (10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320			0	276,818		276,818
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	135,444	0	135,444
5. Internal Services	2570			0	30,745		30,745
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		0	0	0	443,007	0	443,007
9. Estimated Percent Increase (Decrease) for FY2016 (Budgeted) over FY2015 (Actual)							Enter Actual Data!

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

Prospect Heights SD 23   5016023002

In accordance with the School Code, Section 10-20 21, all school districts are required to file a report listing 'vendor contracts' as an attachment to their budget. In this context, the term "vendor contracts" refers to "all contracts and agreements that pertain to goods and services that were intended to generate additional revenue and other remunerations for the school district in excess of $1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services. The report is to list information regarding such contracts for the fiscal year immediately preceding the fiscal year of the budget. All such contracts executed on or after July 1, 2007 must be approved by the school board.

See School Code, Section 10-20 21 - Contracts

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

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

Reference Description

1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).

2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).

3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.

3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14

4 Principal on Bonds Sold:

(1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.

(2) Refunding Bonds can be entered in the Debt Services Fund only.

(3) Building Bonds can be entered in the Capital Projects Fund only.

(4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.

5 The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.

6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.

7 Cash plus investments must be greater than or equal to zero.

8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).

9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).

10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).

11 Include revenue accounts 1110 through 1115, 1117,1118 & 1120.

12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.

13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.

14 Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.

15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)

16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS
This worksheet checks various cells to assure that selected items are in balance.
Out-of-balance conditions are accompanied by an error message.
Errors must be corrected before the budget is finalized and submitted to ISBE.

Budget Item References	Message
Is Deficit Reduction Plan Required?	**Congratulations! You have a balanced budget.**
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	**CASH**
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2015 for all Funds (Cells C3 - K3)(Line must have a number or zero)	**OK**
Transfer Among Funds **(Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29)**, must equal **(Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52)**.	**OK**
Transfer of Interest **(Funds 10 thru 90 - Acct 7140 - Cells C30:K30)**, must equal **(Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53)**.	**OK**
Transfer to Debt Service to Pay Principal on Capital Leases **(Fund 30 - Acct 7400 - Cell E39)** must equal **(Funds 10, 20 & 60 - Acct 8400 Cells C57:H60)**.	**OK**
Transfer to Debt Service to Pay Interest on Capital Leases **(Fund 30 - Acct 7500 - Cell E40)** must equal **(Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64)**.	**OK**
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds **(Fund 30 - Acct 7600 - Cell E41)** must equal **(Funds 10 & 20 - Acct 8600 - Cells C65:D68)**.	**OK**
Transfer to Debt Service to Pay Interest on Revenue Bonds **(Fund 30 - Acct 7700 - Cell E42)** must equal **(Funds 10 & 20 - Acct 8700 - Cells C69:D72)**.	**OK**
Transfer to Capital Projects Fund **(Fund 60 - Acct 7800 - Cell H43)** must equal **(Fund 10 & 20, Acct 8800 - Cells C73:D76)**.	**OK**
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2015, (CashSum 4, All Funds), cannot be negative.	
Educational **(Fund 10 - Cell C3)**	**OK**
Operations & Maintenance **(Fund 20 - Cell D3)**	**OK**
Debt Service **(Fund 30 - Cell E3)**	**OK**
Transportation **(Fund 40 - Cell F3)**	**OK**
Municipal Retirement/Social Security **(Fund 50 - Cell G3)**	**OK**
Capital Projects **(Fund 60 - Cell H3)**	**OK**
Working Cash **(Fund 70 - Cell I3)**	**OK**
Tort **(Fund 80 - Cell J3)**	**OK**
Fire Prevention & Safety **(Fund 90 - Cell K3)**	**OK**
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2016, (Page CashSum 4 - All Funds), cannot be negative.	
Educational **(Fund 10 - Cell C21)**	**OK**
Operations & Maintenance **(Fund 20 - Cell D21)**	**OK**
Debt Service **(Fund 30 - Cell E21)**	**OK**
Transportation **(Fund 40 - F21)**	**OK**
Municipal Retirement/Social Security **(Fund 50 - Cell G21)**	**OK**
Capital Projects **(Fund 60 - H21)**	**OK**
Working Cash **(Fund 70 - Cell I21)**	**OK**
Tort **(Fund 80 - Cell J21)**	**OK**
Fire Prevention & Safety **(Fund 90 - Cell K21)**	**OK**
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable **(Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6)** must equal Interfund Loans Receivable **(Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15)**.	**OK**
Interfund Loans Receivable **(Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7)** must equal Interfund Loans Payable **(Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16)**.	**OK**

End of Balancing