

	A	B	C	D	E	F	G	H	I	J	K
1	Kankakee School District										
2	32-046-1110-25										
3	[See page 31 for references]										
4			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
5	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
6	ESTIMATED BEGINNING FUND BALANCE July 1, 2008 ¹		4,282,007	2,938,846	125,872	535,583	448,108		5,761,636	1,126,228	507,797
7	RECEIPTS/REVENUES										
8	LOCAL SOURCES	1000	9,694,914	2,345,388	3,071,317	717,633	1,400,531	600,000	275,000	957,079	35,000
9	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA	2000	5,000	0		0	0				
10	STATE SOURCES	3000	27,818,659	539,000	0	2,590,198	0	0	0	0	0
11	FEDERAL SOURCES	4000	12,457,186	0	0	290,800	0	0	0	0	0
12	Total Direct Receipts/Revenues		49,975,759	2,884,388	3,071,317	3,598,631	1,400,531	600,000	275,000	957,079	35,000
13	Receipts/Revenues for "On Behalf of" Payments ²	3998									
14	Total Receipts/Revenues		49,975,759	2,884,388	3,071,317	3,598,631	1,400,531	600,000	275,000	957,079	35,000
15	DISBURSEMENTS/EXPENDITURES										
16	INSTRUCTION	1000	31,340,700				488,100				
17	SUPPORT SERVICES	2000	18,715,691	2,994,660		3,456,715	847,660	600,000		1,535,000	1,500,000
18	COMMUNITY SERVICES	3000	963,590	0		0	0				
19	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	821,300	0	0	0	0	0			0
20	DEBT SERVICES	5000	0	0	3,085,564	0	0			0	0
21	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0
22	Total Direct Disbursements/Expenditures		51,841,281	2,994,660	3,085,564	3,456,715	1,335,760	600,000		1,535,000	1,500,000
23	Disbursements/Expenditures for "On Behalf of" Payments ²	4180	0	0	0	0	0	0		0	0
24	Total Disbursements/Expenditures		51,841,281	2,994,660	3,085,564	3,456,715	1,335,760	600,000		1,535,000	1,500,000
25	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(1,865,522)	(110,272)	(14,247)	141,916	64,771	0	275,000	(577,921)	(1,465,000)
26	OTHER FINANCING SOURCES/USES										
27	OTHER FINANCING SOURCES (7000)										
28	PERMANENT TRANSFER FROM VARIOUS FUNDS										
29	Abolishment or Abatement of the Working Cash Fund	7110									
30	Transfer of Working Cash Fund Interest	7120	275,000								
31	Transfer Among Funds	7130									
32	Transfer of Interest	7140									
33	Transfer from Capital Projects Fund to O&M Fund	7150									
34	Transfer of Excess Fire Prev. & Safety Tax & Interest ³ Proceeds to O&M Fund	7160									
35	Transfer of Excess Accumulated Fire Prev. & Safety Tax and Int. ³ Proceeds to Debt Service Fund	7170									
36	SALE OF BONDS (7200)										
37	Principal on Bonds Sold ⁴	7210									2,002,882
38	Premium on Bonds Sold	7220									
39	Accrued Interest on Bonds Sold	7230									
40	Sale or Compensation for Fixed Assets ⁵	7300									
41	Transfer to Debt Service to Pay Principal on Capital Leases	7400									

4	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
42	Transfer to Debt Service to Pay Interest on Capital Leases	7500									
43	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600									
44	Transfer to Debt Service to Pay Interest on Revenue Bonds	7700									
45	Transfer to Capital Projects Fund	7800									
46	ISBE Loan Proceeds	7900									
47	Other Sources Not Classified Elsewhere	7990									
48	Total Other Financing Sources		275,000	0	0	0	0	0	0	0	2,002,882
49	OTHER FINANCING USES (8000)										
50	PERMANENT TRANSFER TO VARIOUS FUNDS										
51	TRANSFER TO VARIOUS OTHER FUNDS (8100)										
52	Abolishment or Abatement of the Working Cash Fund	8110							0		
53	Transfer of Working Cash Fund Interest	8120							275,000		
54	Transfer Among Funds	8130									
55	Transfer of Interest ⁶	8140									
56	Transfer from Capital Projects Fund to O&M Fund	8150						0			
57	Transfer of Excess Fire Prev. & Safety Tax & Interest Proceeds to O&M Fund	8160									0
58	Transfer of Excess Accumulated Fire Prev. & Safety Tax and Int. Proceeds to Debt Service Fund	8170									0
59	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400									
60	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500									
61	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600									
62	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700									
63	Transfer to Capital Projects Fund	8800									
64	Transfer to Debt Service Fund for Princ. & Int. on ISBE Loans	8910									
65	Other Uses Not Classified Elsewhere	8990									
66	Total Other Financing Uses		0	0	0	0	0	0	275,000	0	0
67	Total Other Financing Sources/Uses		275,000	0	0	0	0	0	(275,000)	0	2,002,882
68	ESTIMATED ENDING FUND BALANCE June 30, 2009		2,691,485	2,828,574	111,625	677,499	512,879	0	5,761,636	548,307	1,045,679

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2008 ⁷		4,282,007	2,938,846	125,872	535,583	448,108		5,761,636	1,126,228	507,797
4	Total Direct Receipts & Other Financing Sources ⁸		50,250,759	2,884,388	3,071,317	3,598,631	1,400,531	600,000	275,000	957,079	2,037,882
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts										
11	Total Direct Receipts, Other Financing Sources, & Other Receipts		50,250,759	2,884,388	3,071,317	3,598,631	1,400,531	600,000	275,000	957,079	2,037,882
12	Total Amount Available		54,532,766	5,823,234	3,197,189	4,134,214	1,848,639	600,000	6,036,636	2,083,307	2,545,679
13	Total Direct Disbursements & Other Financing Uses ⁹		51,841,281	2,994,660	3,085,564	3,456,715	1,335,760	600,000	275,000	1,535,000	1,500,000
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements										
20	Total Direct Disbursements, Other Financing Uses, & Other Disbursements		51,841,281	2,994,660	3,085,564	3,456,715	1,335,760	600,000	275,000	1,535,000	1,500,000
21	ENDING CASH BALANCE ON HAND June 30, 2009 ⁷		2,691,485	2,828,574	111,625	677,499	512,879		5,761,636	548,307	1,045,679

1	A	B	C	D	E	F	G	H	I	J	K
2	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
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Levies ¹¹	-	7,199,614	1,600,000	3,010,807	641,933	509,360			906,879	
6	Leasing Levy ¹²	1130									
7	Special Education Levy	1140		136,062							
8	Social Security/Medicare Levies	1150					760,551				
9	Area Vocational Construction Levy	1160									
10	Summer School Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by LEA		7,199,614	1,736,062	3,010,807	641,933	1,269,911			906,879	
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	3,500	1,000		300					
15	Payments from Local Housing Authority	1220	2,000	500	510	200	620			200	
16	Corporate Personal Property Replacement Taxes ¹³	1230	1,624,000	431,376		10,000	90,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290		50							
18	Total Payments in Lieu of Taxes		1,629,500	432,926	510	10,500	90,620			200	
19	TUITION ¹⁴										
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other LEAs (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer Sch. - Tuition from Pupils or Parents (In State)	1321	30,000								
25	Summer Sch. - Tuition from Other LEAs (In State)	1322	5,000								
26	Summer Sch. - Tuition from Other Sources (In State)	1323									
27	Summer Sch. - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other LEAs (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed. - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed. - Tuition from Other LEAs (In State)	1342	5,000								
34	Special Ed. - Tuition from Other Sources (In State)	1343									
35	Special Ed. - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other LEAs (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		40,000								
41	TRANSPORTATION FEES										
42	Reg. Transp. Fees from Pupils or Parents (In State)	1411				10,200					
43	Reg. Transp. Fees from Other LEAs (In State)	1412									
44	Reg. Transp. Fees from Private Sources (In State)	1413									
45	Reg. Transp. Fees from Co-curricular Activities (In State)	1415									
46	Reg. Transp. Fees from Other Sources (Out of State)	1416									
47	Summer Sch. - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch.- Transp. Fees from Other LEAs (In State)	1422									
49	Summer Sch. - Transp. Fees from Other Sources (In State)	1423									

1	A	B	C	D	E	F	G	H	I	J	K
			(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
50	Summer Sch. - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp. Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp. Fees from Other LEAs (In State)	1432									
53	CTE - Transp. Fees from Other Sources (In State)	1433									
54	CTE - Transp. Fees from Other Sources (Out of State)	1434									
55	Special Ed. - Transp. Fees from Pupils or Parents (In State)	1441									
56	Special Ed. - Transp. Fees from Other LEAs (In State)	1442									
57	Special Ed. - Transp. Fees from Other Sources (In State)	1443									
58	Special Ed. - Transp. Fees from Other Sources (Out of State)	1444									
59	Adult - Transp. Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp. Fees from Other LEAs (In State)	1452									
61	Adult - Transp. Fees from Other Sources (In State)	1453									
62	Adult - Transp. Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					10,200					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	195,300	130,000	60,000	55,000	40,000		275,000	50,000	35,000
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		195,300	130,000	60,000	55,000	40,000		275,000	50,000	35,000
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	214,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	153,000								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	40,000								
74	Other Food Service (Describe & Itemize)	1690	105,000								
75	Total Food Service		512,000								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	20,750								
78	Admissions - Other	1719									
79	Fees	1720	29,250								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		50,000								
83	TEXTBOOK Income										
84	Rentals - Regular Textbook	1811	45,000								
85	Rentals - Summer School Textbook	1812									
86	Rentals - Adult/Continuing Education Textbook	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbook	1821									
89	Sales - Summer School Textbook	1822									
90	Sales - Adult/Continuing Education Textbook	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbooks		45,000								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		27,100							
96	Contributions and Donations from Private Sources	1920									

1	A	B	C	D	E	F	G	H	I	J	K
2	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
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other LEAs	1940									
99	Refund Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960						600,000			
101	Drivers' Education Fees	1970	4,000								
102	Proceeds from Vendors' Contracts	1980									
103	Payment from Other LEAs	1991									
104	Sale of Vocational Projects	1992									
105	Other Local Fees	1993		13,200							
106	Other Local Revenues (Describe & Itemize)	1999	19,500	6,100							
107	Total Other Revenue from Local Sources		23,500	46,400				600,000			
108	Total Receipts/Revenues from Local Sources	1000	9,694,914	2,345,388	3,071,317	717,633	1,400,531	600,000	275,000	957,079	35,000
109	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA										
110	Flow-Through Revenue from State Sources	2100									
111	Flow-Through Revenue from Federal Sources	2200	5,000								
112	Other Flow-Through (Describe & Itemize)	2300									
113	Total Flow-Through Receipts/Revenues From One LEA to Another LEA	2000	5,000								
114	RECEIPTS/REVENUES FROM STATE SOURCES										
115	UNRESTRICTED GRANTS-IN-AID										
116	General State Aid - Sec. 18-8.05	3001	17,544,210	539,000		10,000					
117	General State Aid - Hold Harmless/Supplemental	3002	6,358,158								
118	Reorganization Incentives (Accounts 3005-3021)	3005									
119	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
120	Total Unrestricted Grants-In-Aid		23,902,368	539,000		10,000					
121	RESTRICTED GRANTS-IN-AID										
122	SPECIAL EDUCATION										
123	Special Education - Private Facility Tuition	3100	80,700								
124	Special Education - Extraordinary	3105	655,000								
125	Special Education - Personnel	3110	876,000								
126	Special Education - Orphanage - Individual	3120	100,000								
127	Special Education - Orphanage - Summer	3130									
128	Special Education - Summer School	3145	40,000								
129	Special Education - Other (Describe & Itemize)	3199									
130	Total Special Education		1,751,700								
131	CAREER AND TECHNICAL EDUCATION (CTE)										
132	CTE - Technical Education - Tech. Prep.	3200									
133	CTE - Secondary Program Improvement	3220									
134	CTE - WECEP	3225	75,250								
135	CTE - Agriculture Education	3235									
136	CTE - Instructor Practicum	3240									
137	CTE - Student Organizations	3270									
138	CTE - Other (Describe & Itemize)	3299									
139	Total Career and Technical Education		75,250								
140	BILINGUAL EDUCATION										
141	Bilingual Ed. - Downstate - TPI and TBE	3305	95,615								

1	A	B	C	D	E	F	G	H	I	J	K
2	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
142	Bilingual Ed. - Transitional	3310									
143	Total Bilingual Education		95,615								
144	State Free Lunch & Breakfast	3360	105,000								
145	School Breakfast Initiative	3365									
146	Driver Education	3370	60,000								
147	Adult Ed. - from ICCB	3410									
148	Adult Ed. - Other (Describe & Itemize)	3499									
149	TRANSPORTATION										
150	Transportation - Regular/Vocational	3500				1,650,000					
151	Transportation - Special Education	3510				749,000					
152	Transportation - Other (Describe & Itemize)	3599									
153	Total Transportation					2,399,000					
154	Learning Improvement - Change Grants	3610									
155	Scientific Literacy	3660									
156	Truant Alternative/Optional Education	3695									
157	Early Childhood - Block Grant	3705	933,000			130,849					
158	Reading Improvement Block Grant	3715	263,116								
159	Reading Improvement Block Grant - Reading Recovery	3720									
160	Continued Reading Improvement Block Grant	3725									
161	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775	195,500								
165	Technology - Learning Technology Centers	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825	246,150			28,971					
168	Infrastructure Improvements - Construction	3920									
169	School Infrastructure - Maintenance	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	190,960			21,378					
171	Total Restricted Grants-In-Aid		3,916,291			2,580,198					
172	Total Receipts/Revenues from State Sources	3000	27,818,659	539,000		2,590,198					
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from Fed. Govt.										
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
179	Head Start	4045	2,329,776								
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090				227,000					
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		2,329,776			227,000					

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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
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
185	TITLE V										
186	Title V-Innovation and Flexibility Formula	4100	1,670			700					
187	Title V-LEA Projects	4105									
188	Title V-Rural and Low Income Schools	4107									
189	Title V-Other (Describe & Itemize)	4199									
190	Total Title V		1,670			700					
191	FOOD SERVICE										
192	Breakfast Start-Up	4200									
193	National School Lunch Program	4210	1,675,000								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	550,000								
196	Summer Food Service Admin./Program	4225									
197	Child Care Commodity/SFS 13-Adult Day Care	4226	120,000								
198	Food Service - Other (Describe & Itemize)	4299									
199	Total Food Service		2,345,000								
200	TITLE I										
201	Title I - Low Income	4300	2,927,205			28,500					
202	Title I - Low Income - Neglected, Private	4305									
203	Title I - Comprehensive School Reform	4332									
204	Title I - Reading First	4334	760,920								
205	Title I - Even Start	4335									
206	Title I - Reading First SEA Funds	4337									
207	Title I - Migrant Education	4340	140,907			33,800					
208	Title I - Other (Describe & Itemize)	4399									
209	Total Title I		3,829,032			62,300					
210	TITLE IV										
211	Title IV - Safe & Drug Free Schools - Formula	4400	44,551			800					
212	Title IV - 21st Century	4421									
213	Title IV - Other (Describe & Itemize)	4499									
214	Total Title IV		44,551			800					
215	FEDERAL - SPECIAL EDUCATION										
216	Fed - Spec Ed. - Preschool Flow - Through	4600	31,000								
217	Fed - Spec Ed. - Preschool Discretionary	4605									
218	Fed - Spec Ed. - IDEA - Flow Through/Low Incidence	4620	1,694,905								
219	Fed - Spec Ed. - IDEA - Room & Board	4625	40,000								
220	Fed - Spec Ed. - IDEA - Discretionary	4630									
221	Fed - Spec Ed. - IDEA - Other (Describe & Itemize)	4699									
222	Total Federal Special Education		1,765,905								
223	CTE - PERKINS										
224	CTE - Perkins-Title IIIIE Tech. Prep.	4770									
225	CTE - Other (Describe & Itemize)	4799									
226	Total CTE - Perkins										
227	Federal - Adult Education	4810									
228	Advanced Placement Fee/International Baccalaureate	4904									
229	Emergency Immigrant Assistance	4905	1,000								
230	Title III-English Language Acquisition	4909	36,373								

	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
231	Learn & Serve America	4910									
232	McKinney Education for Homeless Children	4920									
233	Title II - Eisenhower - Professional Development Formula	4930									
234	Title II-Teacher Quality	4932	560,143								
235	Federal Charter Schools	4960									
236	Medicaid Matching Funds - Administrative Outreach	4991	600,000								
237	Medicaid Matching Funds - Fee-For-Service Program	4992	200,000								
238	Other Restricted Revenue From Federal Sources (Describe & Itemize)	4999	743,736								
	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		10,127,410			63,800					
239											
240	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	12,457,186			290,800					
241	TOTAL DIRECT RECEIPTS/REVENUES		49,975,759	2,884,388	3,071,317	3,598,631	1,400,531	600,000	275,000	957,079	35,000

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	13,232,900	2,950,800	210,100	321,944	340,512	5,250			17,061,506
6	Pre-K Programs	1125									
7	Special Education Programs (Functions 1200 - 1220)	1200	6,154,378	1,520,433	172,700	160,333	57,500				8,065,344
8	Special Education Programs Pre-K	1225	19,000	3,030	3,570						25,600
9	Remedial and Supplemental Programs K - 12	1250	1,211,270	271,798	84,617	127,933	6,760				1,702,378
10	Remedial and Supplemental Programs Pre - K	1275	1,908,020	624,510	99,181	45,023					2,676,734
11	Adult/Continuing Education Programs	1300									
12	CTE Programs	1400	67,362	12,878							80,240
13	Interscholastic Programs	1500	395,000	51,400	42,600	52,700	2,000	12,700			556,400
14	Summer School Programs	1600	184,612	22,531	500	43,500					251,143
15	Gifted Programs	1650	556,000	123,900	3,100	4,450	2,450				689,900
16	Driver's Education Programs	1700									
17	Bilingual Programs	1800	174,852	37,703	15,500	3,400					231,455
18	Truant Alternative & Optional Programs	1900									
19	Pre - K Programs - Private Tuition	1910									
20	Regular K - 12 Programs Private Tuition	1911									
21	Special Education Programs K - 12 Private Tuition	1912									
22	Special Education Programs Pre - K Tuition	1913									
23	Remedial/Supplemental Programs K - 12 Private Tuition	1914									
24	Remedial/Supplemental Programs Pre - K Private Tuition	1915									
25	Adult/Continuing Education Programs Private Tuition	1916									
26	CTE Programs Private Tuition	1917									
27	Interscholastic Programs Private Tuition	1918									
28	Summer School Programs Private Tuition	1919									
29	Gifted Programs Private Tuition	1920									
30	Bilingual Programs Private Tuition	1921									
31	Truants Alternative/Opt. Ed. Programs Private Tuition	1922									
32	Total Instruction¹⁴	1000	23,903,394	5,618,983	631,868	759,283	409,222	17,950			31,340,700
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	498,776	118,403	8,021	5,000					630,200
36	Guidance Services	2120	439,600	95,000		7,700	500				542,800
37	Health Services	2130	488,973	82,929	92,700	24,400	10,000				699,002
38	Psychological Services	2140	279,000	34,200	2,500	19,790					335,490
39	Speech Pathology & Audiology Services	2150	556,000	131,380	4,000	13,000	6,000				710,380
40	Other Support Services - Pupils (Describe & Itemize)	2190									
41	Total Support Services - Pupil	2100	2,262,349	461,912	107,221	69,890	16,500				2,917,872
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	1,008,339	276,541	534,830	437,229	92,950				2,349,889
44	Educational Media Services	2220	215,600	49,198	122,950	26,438	12,650				426,836
45	Assessment & Testing	2230	137,800	23,736	132,117	9,100					302,753
46	Total Support Services - Instructional Staff	2200	1,361,739	349,475	789,897	472,767	105,600				3,079,478

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
47	Support Services - General Administration										
48	Board of Education Services	2310			192,000	16,000		16,000			224,000
49	Executive Administration Services	2320	697,500	81,300	49,550	23,000	7,500	22,950			881,800
50	Special Area Administration Services	2330	1,015,245	235,037	44,850	17,930	3,540				1,316,602
51	Total Support Services - General Administration	2300	1,712,745	316,337	286,400	56,930	11,040	38,950			2,422,402
52	Support Services - School Administration										
53	Office of the Principal Services	2410	2,383,350	445,750	64,945	65,777	112,874	7,450			3,080,146
54	Other Support Services - School Administration (Describe & Itemize)	2490									
55	Total Support Services - School Administration	2400	2,383,350	445,750	64,945	65,777	112,874	7,450			3,080,146
56	Support Services - Business										
57	Direction of Business Support Services	2510	117,000	6,080	30,500	350	2,000	1,500			157,430
58	Fiscal Services	2520	309,200	411,500	8,150	13,400	7,000	8,200			757,450
59	Operation & Maintenance of Plant Services	2540	65,800	20,740	281,100	1,468,300	20,000				1,855,940
60	Pupil Transportation Services	2550	3,002				1,500				4,502
61	Food Services	2560	1,022,000	151,000	49,000	1,571,200	57,300				2,850,500
62	Internal Services	2570	74,000	9,120	1,000	1,000					85,120
63	Total Support Services - Business	2500	1,591,002	598,440	369,750	3,054,250	87,800	9,700			5,710,942
64	Support Services - Central										
65	Direction of Central Support Services	2610									
66	Planning, Research, Development & Evaluation Services	2620									
67	Information Services	2630									
68	Staff Services	2640	500	150	900						1,550
69	Data Processing Services	2660	264,500	27,400	47,250	118,400	44,350				501,900
70	Total Support Services - Central	2600	265,000	27,550	48,150	118,400	44,350				503,450
71	Other Support Services (Describe & Itemize)	2900	194,569	48,697	756,135	2,000					1,001,401
72	Total Support Services	2000	9,770,754	2,248,161	2,422,498	3,840,014	378,164	56,100			18,715,691
73	COMMUNITY SERVICES (ED)	3000	549,650	157,855	219,881	34,660	1,544				963,590
74	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (ED)										
75	Payments to Other Govt. Units (In-State)										
76	Payments for Regular Programs	4110						5,000			5,000
77	Payments for Special Education Programs	4120						566,300			566,300
78	Payments for Adult/Continuing Education Programs	4130									
79	Payments for CTE Programs	4140						250,000			250,000
80	Payments for Community College Programs	4170									
81	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									
82	Total Payments to Districts and Other Govt. Units (In-State)	4100						821,300			821,300
83	Payments for Regular Programs - Tuition	4210									
84	Payments for Special Education Programs - Tuition	4220									
85	Payments for Adult/Continuing Education Programs - Tuition	4230									
86	Payments for CTE Programs - Tuition	4240									
87	Payments for Community College Programs - Tuition	4270									
88	Payments for Other Programs - Tuition	4280									
89	Other Payments to In-State Govt. Units	4290									
90	Total Payments to Other Dist. & Govt. Units - Tuition (In State)	4200									

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
91	Payments for Regular Programs - Transfers	4310									
92	Payments for Special Education Programs - Transfers	4320									
93	Payments for Adult/Continuing Ed Programs - Transfers	4330									
94	Payments for CTE Programs - Transfers	4340									
95	Payments for Community College Program - Transfers	4370									
96	Payments for Other Programs - Transfers	4380									
97	Other Payments to In-State Govt. Units - Transfers	4390									
98	Total Payments to Other District & Govt. Units - Transfers (In State)	4300									
99	Payments to Other District & Govt. Units (Out of State)	4400									
100	Total Payments to Other District & Govt. Units	4000						821,300			821,300
101	DEBT SERVICES (ED)										
102	Debt Services - Interest on Short-Term Debt										
103	Tax Anticipation Warrants	5110									
104	Tax Anticipation Notes	5120									
105	Corporate Personal Property Repl. Tax Ant. Notes	5130									
106	State Aid Anticipation Certificates	5140									
107	Other Interest on Short-Term Debt	5150									
108	Total Debt Services	5000									
109	PROVISION FOR CONTINGENCIES (ED)										
		6000									
110	Total Direct Disbursements/Expenditures		34,223,798	8,024,999	3,274,247	4,633,957	788,930	895,350			51,841,281
111	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,865,522)

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
112	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
113	SUPPORT SERVICES (O&M)										
114	Support Services - Pupil										
115	Other Support Services - Pupils (Describe & Itemize)	2190									
116	Support Services - Business										
117	Direction of Business Support Services	2510									
118	Facilities Acquisition & Construction Services	2530									
119	Operation & Maintenance of Plant Services	2540	1,966,700	294,360	266,000	187,600	280,000				2,994,660
120	Pupil Transportation Services	2550									
121	Food Services	2560									
122	Total Support Services - Business	2500	1,966,700	294,360	266,000	187,600	280,000				2,994,660
123	Other Support Services (Describe & Itemize)	2900									
124	Total Support Services	2000	1,966,700	294,360	266,000	187,600	280,000				2,994,660
125	COMMUNITY SERVICES (O&M)	3000									
126	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (O&M)										
127	Payments to Other Govt. Units (In-State)										
128	Payments for Special Education Programs	4120									
129	Payments for CTE Program	4140									
130	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									
131	Total Payments to Other Govt. Units (In-State)	4100									
132	Payments to Other Govt. Units (Out of State)	4400									
133	Total Payments to Other District and Govt. Unit	4000									
134	DEBT SERVICES (O&M)										
135	Debt Services - Interest on Short-Term Debt										
136	Tax Anticipation Warrants	5110									
137	Tax Anticipation Notes	5120									
138	Corporate Personal Prop. Replacement Tax Anticip. Notes	5130									
139	State Aid Anticipation Certificates	5140									
140	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
141	Total Debt Services	5000									
142	PROVISION FOR CONTINGENCIES (O&M)	6000									
143	Total Direct Disbursements/Expenditures		1,966,700	294,360	266,000	187,600	280,000				2,994,660
144	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(110,272)
145	30 - DEBT SERVICE FUND (DS)										
146	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (DS)	4000									
147	DEBT SERVICES (DS)										
148	Debt Services - Interest on Short-Term Debt										
149	Tax Anticipation Warrants	5110									
150	Tax Anticipation Notes	5120									

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
151	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									
152	State Aid Anticipation Certificates	5140									
153	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
154	Total Debt Service - Interest	5100									
155	Debt Services - Interest on Long-Term Debt	5200						580,564			580,564
156	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						2,505,000			2,505,000
157	Debt Services Other - Short-Term Debt Principal (Describe & Itemize)	5400									
158	Total Debt Services	5000						3,085,564			3,085,564
159	PROVISION FOR CONTINGENCIES (DS)	6000									
160	Total Direct Disbursements/Expenditures							3,085,564			3,085,564
161	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(14,247)
162	40 - TRANSPORTATION FUND (TR)										
163	SUPPORT SERVICES (TR)										
164	Other Support Services - Pupils (Describe & Itemize)	2190									
165	Pupil Transportation Services	2550	37,500	4,050	3,019,165	376,000	20,000				3,456,715
166	Other Support Services (Describe & Itemize)	2900									
167	Total Support Services	2000	37,500	4,050	3,019,165	376,000	20,000				3,456,715
168	COMMUNITY SERVICES (TR)	3000									
169	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (TR)										
170	Payments to Other Govt. Units (In-State)										
171	Payments for Regular Program	4110									
172	Payments for Special Education Programs	4120									
173	Payments for Adult/Continuing Education Programs	4130									
174	Payments for CTE Programs	4140									
175	Payments for Community College Programs	4170									
176	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									
177	Total Payments to Other Govt. Units (In-State)	4100									
178	Payments to Other Govt. Units (Out-of-State) (Describe & Itemize)	4400									
179	Total Payments to Other Districts & Govt. Units	4000									
180	DEBT SERVICES (TR)										
181	Debt Service - Interest on Short-Term Debt										
182	Tax Anticipation Warrants	5110									
183	Tax Anticipation Notes	5120									
184	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									
185	State Aid Anticipation Certificates	5140									
186	Other Interest on Short-Term Debt (Describe and Itemize)	5150									
187	Total Debt Service - Interest On Short-Term Debt	5100									

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
188	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									
189	Total Debt Service	5000									
190	PROVISION FOR CONTINGENCIES (TR)	6000									
191	Total Direct Disbursements/Expenditures		37,500	4,050	3,019,165	376,000	20,000				3,456,715
192	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										141,916
193	50 - MUNICIPAL RETIREMENT/SOC. SEC. FUND (MR/SS)										
194	INSTRUCTION (MR/SS)										
195	Regular Program	1100		199,900							199,900
196	Pre-K Programs	1125									
197	Special Education Programs (Functions 1200-1220)	1200		267,330							267,330
198	Special Education Programs Pre-K	1225									
199	Remedial and Supplemental Programs K - 12	1250									
200	Remedial and Supplemental Programs Pre-K	1275									
201	Adult/Continuing Education Programs	1300									
202	CTE Programs	1400		30							30
203	Interscholastic Programs	1500		13,800							13,800
204	Summer School Programs	1600		820							820
205	Gifted Programs	1650		6,220							6,220
206	Driver's Education Programs	1700									
207	Bilingual Programs	1800									
208	Truant Alternative & Optional Programs	1900									
209	Total Instruction	1000		488,100							488,100
210	SUPPORT SERVICES (MR/SS)										
211	Support Services - Pupil										
212	Attendance & Social Work Services	2110		22,810							22,810
213	Guidance Services	2120		16,400							16,400
214	Health Services	2130		44,600							44,600
215	Psychological Services	2140		10,850							10,850
216	Speech Pathology & Audiology Services	2150									
217	Other Support Services - Pupils (Describe & Itemize)	2190									
218	Total Support Services - Pupil	2100		94,660							94,660
219	Support Services - Instructional Staff										
220	Improvement of Instruction Services	2210		7,700							7,700
221	Educational Media Services	2220		5,900							5,900
222	Assessment & Testing	2230		1,400							1,400
223	Total Support Services - Instructional Staff	2200		15,000							15,000
224	Support Services - General Administration										
225	Board of Education Services	2310									
226	Executive Administration Services	2320		50,100							50,100
227	Special Area Administrative Services	2330		19,700							19,700
229	Claims Paid from Self Insurance Fund	2361									
230	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									
231	Unemployment Insurance Payments	2363									

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
232	Insurance Payments (regular or self-insurance)	2364									
233	Risk Management and Claims Services Payments	2365									
234	Judgment and Settlements	2366									
235	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									
236	Reciprocal Insurance Payments	2368									
237	Legal Service	2369									
238	Total Support Services - General Administration	2300		69,800							69,800
239	Support Services - School Administration										
240	Office of the Principal Services	2410		124,000							124,000
241	Other Support Services - School Administration (Describe & Itemize)	2490									
242	Total Support Services - School Administration	2400		124,000							124,000
243	Support Services - Business										
244	Direction of Business Support Services	2510		7,300							7,300
245	Fiscal Services	2520		39,000							39,000
246	Facilities Acquisition & Construction Services	2530									
247	Operation & Maintenance of Plant Service	2540		308,300							308,300
248	Pupil Transportation Services	2550									
249	Food Services	2560		156,900							156,900
250	Internal Services	2570		10,400							10,400
251	Total Support Services - Business	2500		521,900							521,900
252	Support Services - Central										
253	Direction of Central Support Services	2610									
254	Planning, Research, Development & Evaluation Services	2620									
255	Information Services	2630									
256	Staff Services	2640									
257	Data Processing Services	2660		22,300							22,300
258	Total Support Services - Central	2600		22,300							22,300
259	Other Support Services (Describe & Itemize)	2900									
260	Total Support Services	2000		847,660							847,660
261	COMMUNITY SERVICES (MR/SS)	3000									
262	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (MR/SS)										
263	Payments for Special Education Programs	4120									
264	Payments for Vocational Education Programs	4140									
265	Total Payments to Other Districts & Govt. Units	4000									
266	DEBT SERVICES (MR/SS)										
267	Debt Services - Interest on Short-Term Debt										
268	Tax Anticipation Warrants	5110									
269	Tax Anticipation Notes	5120									
270	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
271	State Aid Anticipation Certificates	5140									
272	Other (Describe & Itemize)	5150									
273	Total Debt Services	5000									
274	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
275	Total Direct Disbursements/Expenditures			1,335,760							1,335,760
276	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										64,771
277	60 - CAPITAL PROJECTS (CP)										
278	SUPPORT SERVICES (CP)										
279	Support Services - Business										
280	Facilities Acquisition & Construction Services	2530			50,000		550,000				600,000
281	Other Support Services (Describe & Itemize)	2900									
282	Total Support Services	2000			50,000		550,000				600,000
283	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (CP)										
284	Payments to Other Govt. Units (In-State)										
285	Payments to Other Govt. Units (In-State)	4100									
286	Payment for Special Education Programs	4120									
287	Payment for CTE Programs	4140									
288	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									
289	Total Payments to Other Districts & Govt. Units	4000									
290	PROVISION FOR CONTINGENCIES (CP)	6000									
291	Total Direct Disbursements/Expenditures				50,000		550,000				600,000
292	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
293	80 - TORT FUND (TF)										
294	SUPPORT SERVICES - GENERAL ADMINISTRATION										
295	Claims Paid from Self Insurance Fund	2361									
296	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			535,000						535,000
297	Unemployment Insurance Payments	2363			50,000						50,000
298	Insurance Payments (regular or self-insurance)	2364			205,000						205,000
299	Risk Management and Claims Services Payments	2365									
300	Judgment and Settlements	2366									
301	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	50,000		575,000	10,000	10,000				645,000
302	Reciprocal Insurance Payments	2368									
303	Legal Service	2369			100,000						100,000
304	Total Support Services - General Administration	2000	50,000		1,465,000	10,000	10,000				1,535,000
305	DEBT SERVICES (TF)										
306	Debt Services - Interest on Short-Term Debt										
307	Tax Anticipation Warrants	5110									
308	Corporate Personal Property Replacement Tax Anticipation Notes	5130									

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
309	Other Interest or Short-Term Debt	5150									
310	Total Debt Services	5000									
311	PROVISION FOR CONTINGENCIES (TF)										
312	Total Direct Disbursements/Expenditures		50,000		1,465,000	10,000	10,000				1,535,000
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(577,921)
314	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
315	SUPPORT SERVICES (FP&S)										
316	Support Services - Business										
317	Facilities Acquisition & Construction Services	2530									
318	Operation & Maintenance of Plant Service	2540			1,500,000						1,500,000
319	Total Support Services - Business	2500			1,500,000						1,500,000
320	Other Support Services (Describe & Itemize)	2900									
321	Total Support Services	2000			1,500,000						1,500,000
322	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (FP&S)										
323	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									
324	Total Payments to Other Districts & Govt. Units (FPS)	4000									
325	DEBT SERVICES (FP&S)										
326	Debt Services - Interest on Short-Term Debt										
327	Tax Anticipation Warrants	5110									
328	Other Interest on Short-Term Debt	5150									
329	Total Debt Services	5000									
330	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									
331	Total Direct Disbursements/Expenditures				1,500,000						1,500,000
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,465,000)

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

Revenues

1. Acct. #1290: Operations & Maintenance Fund
\$50 for Ian Lieu - Special Education Mobile Tax

2. Acct. #1690: Education Fund
\$105,000 for Food Service catering

3. Acct. #1999: Education Fund
\$18,000 for miscellaneous local revenue
\$750 for Bessie Gray endowment interest
\$250 for sale of equipment
\$250 for other miscellaneous revenue
\$250 for insurance reimbursement

4. Acct. # 1999: Operations & Maintenance Fund
\$5,000 for other reimbursements
\$100 for sale of property
\$1,000 for insurance reimbursement

5. Acct. # 3999: Education Fund
\$12,500 for National Teacher Board Certification stipends reimbursement
\$94,210 for Advanced Placement grant
\$29,946 for State Foster Grandparent Program
\$50,300 for Health Clinic reimbursement
\$4,000 for Dental Clinic reimbursement

6. Acct. #3999: Transportation Fund
\$11,700 for W.E.C.E.P.
\$3,888 for vocational education transportation
\$5,790 for advanced placement program transportation

7. Acct. #4090: Transportation Fund
\$227,000 for Head Start Grant

8. Acct. # 4999: Education Fund
\$291,650 for federal Foster Grandparent program
\$200,000 for Adolescent Clinic
\$4,000 for School Library Grant
\$29,000 for Department of Rehabilitation Services (DORS)
\$24,700 for Technology Enhancing Education Grant
\$58,486 for Enhancing Education Through Technology (E2T2) Grant

Expenditures

9. Acct. # 2900: Education Fund
\$216,000 for salary for portions of 6 other support staff (i.e. lifeguard, etc) and 1 student service coordinator
\$35,500 for benefits for portions of 6 other support staff (i.e. lifeguard, etc) and 1 student service coordinator
\$484,312 for professional development consultants
\$2,000 for radio & batteries for radios for communications with office
-

Kankakee School District
 32-046-1110-25

**DEFICIT BUDGET SUMMARY INFORMATION
 OPERATING FUNDS ONLY**

	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
1. Direct Revenues	49,975,759	2,884,388	3,598,631	275,000	56,733,778
2. Direct Expenditures	51,841,281	2,994,660	3,456,715		58,292,656
3. Difference	(1,865,522)	(110,272)	141,916	275,000	(1,558,878)
4. Estimated Fund Balance - June 30, 2009	2,691,485	2,828,574	677,499	5,761,636	11,959,194

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

A deficit reduction plan is required if the local board of education adopts (or amends) the 2008-09 school district budget in which the "operating funds" listed above result in direct revenues (line 1) being less than direct expenditures (line 2) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 4).

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

The deficit reduction plan, if required, is developed using ISBE guidelines and format (See Tab FinPlan 2009-12).

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	C	D	E	F	G
1	32-046-1110-25		ESTIMATED BUDGET FY2008-09				
2	<i>District Number</i>						
3	Kankakee School District						
4	<i>District Name</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		4,282,007	2,938,846	125,872	535,583	7,882,308
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	9,694,914	2,345,388	717,633	275,000	13,032,935
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA	2000	5,000	0	0		5,000
11	STATE SOURCES	3000	27,818,659	539,000	2,590,198	0	30,947,857
12	FEDERAL SOURCES	4000	12,457,186	0	290,800	0	12,747,986
13	Total Receipts/Revenues		49,975,759	2,884,388	3,598,631	275,000	56,733,778
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	31,340,700				31,340,700
16	SUPPORT SERVICES	2000	18,715,691	2,994,660	3,456,715		25,167,066
17	COMMUNITY SERVICES	3000	963,590	0	0		963,590
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	821,300	0	0		821,300
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		51,841,281	2,994,660	3,456,715		58,292,656
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,865,522)	(110,272)	141,916	275,000	(1,558,878)
23	OTHER FINANCING SOURCES/USES						
24	OTHER FINANCING SOURCES (7000)		275,000	0	0	0	275,000
25	OTHER FINANCING USES (8000)		0	0	0	275,000	275,000
26	TOTAL OTHER FINANCING SOURCES/USES		275,000	0	0	(275,000)	0
27	ESTIMATED ENDING FUND BALANCE		2,691,485	2,828,574	267,788	535,583	6,323,430

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1	32-046-1110-25		ESTIMATED BUDGET FY2009-10				
2	<i>District Number</i>						
3	Kankakee School District						
4	<i>District Name</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		2,691,485	2,828,574	267,788	535,583	6,323,430
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	10,011,126	2,413,475	740,560	275,000	13,440,161
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA	2000	5,000				5,000
11	STATE SOURCES	3000	29,212,180	539,000	2,695,176		32,446,356
12	FEDERAL SOURCES	4000	11,631,065		279,000		11,910,065
13	Total Receipts/Revenues		50,859,371	2,952,475	3,714,736	275,000	57,801,582
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	31,296,044				31,296,044
16	SUPPORT SERVICES	2000	18,909,231	3,081,679	3,561,090		25,552,000
17	COMMUNITY SERVICES	3000	825,616				825,616
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	346,500				346,500
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		51,377,391	3,081,679	3,561,090		58,020,160
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(518,020)	(129,204)	153,646	275,000	(218,578)
23	OTHER FINANCING SOURCES/USES						
24	OTHER FINANCING SOURCES (7000)		275,000			0	275,000
25	OTHER FINANCING USES (8000)					275,000	275,000
26	TOTAL OTHER FINANCING SOURCES/USES		275,000	0	0	(275,000)	0
27	ESTIMATED ENDING FUND BALANCE		2,448,465	2,699,370	421,434	535,583	6,104,852

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	M	N	O	P	Q
1	32-046-1110-25		ESTIMATED BUDGET FY2010-11				
2	<i>District Number</i>						
3	Kankakee School District						
4	<i>District Name</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		2,448,465	2,699,370	421,434	535,583	6,104,852
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	10,453,385	2,484,408	764,652	275,000	13,977,445
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA	2000	5,000				5,000
11	STATE SOURCES	3000	30,718,970	539,000	2,821,124		34,079,094
12	FEDERAL SOURCES	4000	11,631,065		279,000		11,910,065
13	Total Receipts/Revenues		52,808,420	3,023,408	3,864,776	275,000	59,971,604
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	32,285,639				32,285,639
16	SUPPORT SERVICES	2000	19,239,107	3,171,869	3,700,752		26,111,728
17	COMMUNITY SERVICES	3000	855,485				855,485
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	363,825				363,825
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		52,744,056	3,171,869	3,700,752		59,616,677
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		64,364	(148,461)	164,024	275,000	354,927
23	OTHER FINANCING SOURCES/USES						
24	OTHER FINANCING SOURCES (7000)		275,000				
25	OTHER FINANCING USES (8000)					275,000	
26	TOTAL OTHER FINANCING SOURCES/USES		275,000	0	0	(275,000)	0
27	ESTIMATED ENDING FUND BALANCE		2,787,829	2,550,909	585,458	535,583	6,459,779

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	R	S	T	U	V
1	32-046-1110-25		ESTIMATED BUDGET FY2011-12				
2	<i>District Number</i>						
3	Kankakee School District						
4	<i>District Name</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		2,787,829	2,550,909	585,458	535,583	6,459,779
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	10,923,199	2,558,295	789,943	275,000	14,546,437
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA	2000	5,000				5,000
11	STATE SOURCES	3000	32,305,638	539,000	2,953,368		35,798,006
12	FEDERAL SOURCES	4000	11,631,065		279,000		11,910,065
13	Total Receipts/Revenues		54,864,902	3,097,295	4,022,311	275,000	62,259,508
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	33,314,746				33,314,746
16	SUPPORT SERVICES	2000	19,599,870	3,265,353	3,849,255		26,714,478
17	COMMUNITY SERVICES	3000	886,749				886,749
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	382,016				382,016
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		54,183,381	3,265,353	3,849,255		61,297,989
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		681,521	(168,058)	173,056	275,000	961,519
23	OTHER FINANCING SOURCES/USES						
24	OTHER FINANCING SOURCES (7000)		275,000				
25	OTHER FINANCING USES (8000)					275,000	
26	TOTAL OTHER FINANCING SOURCES/USES		275,000	0	0	(275,000)	0
27	ESTIMATED ENDING FUND BALANCE		3,744,350	2,382,851	758,514	535,583	7,421,298

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1	32-046-1110-25		SUMMARY			
2	<i>District Number</i>		BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
3	Kankakee School District		ESTIMATED BUDGET			
4	<i>District Name</i>		<i>Date of Adoption: 09/30/08</i>			
5			<i>(Enter as MM/DD/YY)</i>			
6			FY2008-09	FY2009-10	FY2010-11	FY2011-12
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		7,882,308	6,323,430	6,104,852	6,459,779
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	13,032,935	13,440,161	13,977,445	14,546,437
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA	2000	5,000	5,000	5,000	5,000
11	STATE SOURCES	3000	30,947,857	32,446,356	34,079,094	35,798,006
12	FEDERAL SOURCES	4000	12,747,986	11,910,065	11,910,065	11,910,065
13	Total Receipts/Revenues		56,733,778	57,801,582	59,971,604	62,259,508
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	31,340,700	31,296,044	32,285,639	33,314,746
16	SUPPORT SERVICES	2000	25,167,066	25,552,000	26,111,728	26,714,478
17	COMMUNITY SERVICES	3000	963,590	825,616	855,485	886,749
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	821,300	346,500	363,825	382,016
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		58,292,656	58,020,160	59,616,677	61,297,989
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,558,878)	(218,578)	354,927	961,519
23	OTHER FINANCING SOURCES/USES					
24	OTHER FINANCING SOURCES (7000)		275,000	275,000	0	0
25	OTHER FINANCING USES (8000)		275,000	275,000	0	0
26	TOTAL OTHER FINANCING SOURCES/USES		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		6,323,430	6,104,852	6,459,779	7,421,298

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2009 through Fiscal Year 2012

32-046-1110-25

Kankakee School District

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

www.isbe.net/sfms/budget/2009/budget.htm

1. Background and Narrative of Budget Reductions:

This plan incorporates material/supplies and capital outlay expenditure reductions, staff reductions, with revenue growth and inflationary increases in purchased services. The initial staff reduction amounts are limited and are dependent upon the increases in taxes and GSA. Since restricted state and federal funding is projected to remain constant, it is critical to note that at the least, competitive state and federal grant positions be reduced annually to protect against the elimination of funding to support those positions. No personnel funded by grants can be transferred to regular accounts. No personnel reductions are projected in either the O & M or Transportation Funds.

2. Assumptions Used in the Deficit Reduction Plan:

1. Investment revenue is projected to decrease 5% each year for the next three years due to the trend in rates.
2. Local revenue is projected to remain constant, except as detailed below.
3. State restricted revenue is projected to increase 3% each year.
4. Federal restricted revenue is projected to remain constant over the next three years.
5. Purchased Services and Tuition (Other) are projected to increase 5% annually, an assumed inflation factor
6. Supplies/Materials and Capital Outlay will be decreased 5% annually in the Education and Transportation Fund.
7. Operations & Maintenance (O & M) Fund rental amounts are projected to decrease 5% each year.
8. State reimbursement for transportation is projected to increase 5% per year - consistent with 5% increase in costs

- Foundation Levels for General State Aid:

1. Based upon the past three years, ADA is projected to remain constant
2. GSA has increased 8.42%, 5.53%, and 5.78% for past three years. It is projected to increase 5.5% each year.
3. 2009-10 staff reductions (3 certified and 4 ESP) are contingent upon receipt of a 5.5% increase each year.
4. The Operations and Maintenance Fund has been annually allocated \$539,000 from GSA - that will continue.

- Equal Assessed Valuation and Tax Rates:

1. Property tax rates have decreased during the past three years from 4.664 to 4.455 to 4.32 to 4.196.
2. Property tax revenue has increased 4.05%, 5.91%, and 6.74% over the past three years in the Education Fund
3. Property taxes are projected to increase 6% each year for the next three years.
4. Property Taxes in the O & M Fund have increased 4.56%, 5.79% and 2.66% over the last three years.
5. Property taxes in the Transportation Fund has increased 4.67%, 5.8% and 2.77% over the past three years
6. Property taxes are projected to increase 4% each year in the O & M and Transportation Fund for three years.
7. 2009-10 staff reductions (3 certified and 4 ESP) are contingent upon receipt of a 6% and 4% annual increases.

- Employee Salaries and Benefits:

1. Employee salaries are projected to increase 3% each year for the three years.
2. Employee benefits are projected to increase 5% each year for the next three years.
3. 2009-10 staff reductions (3 certified and 4 ESP) are contingent upon only the 3% and 5% annual increases.

- Short and Long Term Borrowing: No additional short or long term borrowing has been included in the plan.

- Educational Impact:

The initial impact will be the reduction of materials, supplies, and equipment. Class size will increase with the initial reduction in personnel. Programs and services may be decreased depending upon the results of a study to determine the most effective programs that result in the greatest educational gain. The RIF may lose staff.

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only. It is intended for use during the budgeting process to estimate the district's percent increase of FY2009 budgeted expenditures over FY2008 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at www.isbe.net/sfms/AdminCaps/AdminCaps.htm .

Description		Estimated Actual Expenditures, Fiscal Year 2008			Budgeted Expenditures, Fiscal Year 2009		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	802,689		802,689	881,800		881,800
2. Special Area Administration Services	2330	1,262,379		1,262,379	1,316,602		1,316,602
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510	205,078		205,078	157,430	0	157,430
5. Internal Services	2570	85,120		85,120	85,120		85,120
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0			0
8. Totals		2,355,266	0	2,355,266	2,440,952	0	2,440,952
9. Estimated Percent Increase (Decrease) for FY2009 (Budgeted) over FY2008 (Actual)							4%

School District Name: Kankakee School District

RCDT Number: 32-046-1110-25

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 Of" Payments should only be reflected on this page (Budget Summary, Lines 13 and 23).
- ³ Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- ⁴ Principal on Bonds Sold:
 - (1) Funding Bonds or Tort Immunity Bonds 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 12) plus Total Other Financing Sources (Line 48).
- ⁹ For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 22) plus Total Other Financing Uses (Line 66).
- ¹⁰ Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-6 of the School Code).
- ¹¹ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- ¹² Educational Fund (10) - Computer Technology only.
- ¹³ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁴ Only tuition payments made to private facilities. See Function 4100 for estimated public facility disbursements/expenditures.
- ¹⁵ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)