

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

**Accounting Basis:**

Cash  
 Accrual

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

Balanced budget, no deficit  
reduction plan is required.

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

**District Name:** \_\_\_\_\_ Polo Community School District  
**District RCDT No:** \_\_\_\_\_ 47-071-2220-26

Budget of \_\_\_\_\_ Polo Community School District \_\_\_\_\_, County of \_\_\_\_\_ Ogle/Lee/Whiteside \_\_\_\_\_,  
State of Illinois, for the Fiscal Year beginning \_\_\_\_\_ July 1, 2009 \_\_\_\_\_ and ending \_\_\_\_\_ June 30, 2010 \_\_\_\_\_.

WHEREAS the Board of Education of \_\_\_\_\_ Polo Community School District \_\_\_\_\_,  
County of \_\_\_\_\_ Ogle/Lee/Whiteside \_\_\_\_\_, 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 \_\_\_\_\_ 24th \_\_\_\_\_ day of \_\_\_\_\_ August \_\_\_\_\_, 20 \_\_\_\_\_ 09 \_\_\_\_\_,  
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

beginning \_\_\_\_\_ July 1, 2009 \_\_\_\_\_ and ending \_\_\_\_\_ June 30, 2010 \_\_\_\_\_.

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

**ADOPTION OF BUDGET**

The budget shall be approved and signed below by members of the School Board. Adopted this \_\_\_\_\_ 24th \_\_\_\_\_  
day of \_\_\_\_\_ August \_\_\_\_\_, 20 \_\_\_\_\_ 09 \_\_\_\_\_ by a roll call vote of \_\_\_\_\_ 6 \_\_\_\_\_ Yeas, and \_\_\_\_\_ 0 \_\_\_\_\_ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
Paul Mitchell	
Gene Schmidt	
Karen Bumsted	
Diane Collins	
Everett Brown	
Brent Scholl	

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

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	[See page 29 for references]		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2009 <sup>1</sup>		1,937,318	214,898	5,226	433,772	164,453		676,156	286,860	23,346	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	2,053,665	494,032	381,877	146,963	155,900	0	56,303	315,000	34,803	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	2,433,569	0	0	207,405	500	0	0	0	0	
8	FEDERAL SOURCES	4000	399,029	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues		4,886,263	494,032	381,877	354,368	156,400	0	56,303	315,000	34,803	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998										
11	Total Receipts/Revenues		4,886,263	494,032	381,877	354,368	156,400	0	56,303	315,000	34,803	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	3,613,990				55,952					
14	SUPPORT SERVICES	2000	1,119,864	531,031		351,080	98,386	0		314,301	34,800	
15	COMMUNITY SERVICES	3000	1,000	0		0	310					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	158,605	7,900	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	380,000	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures		4,893,458	538,931	380,000	351,080	154,648	0		314,301	34,800	
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		4,893,458	538,931	380,000	351,080	154,648	0		314,301	34,800	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(7,196)	(44,899)	1,877	3,288	1,752	0	56,303	699	3	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment or Abatement of the Working Cash Fund	7110										
27	Transfer of Working Cash Fund Interest	7120		45,000								
28	Transfer Among Funds	7130										
29	Transfer of Interest	7140										
30	Transfer from Capital Projects Fund to O&M Fund	7150										
31	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	7160										
32	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3</sup> Proceeds to Debt Service Fund	7170										
33	SALE OF BONDS (7200)											
34	Principal on Bonds Sold <sup>4</sup>	7210										
35	Premium on Bonds Sold	7220										
36	Accrued Interest on Bonds Sold	7230										
37	Sale or Compensation for Fixed Assets <sup>5</sup>	7300										
38	Transfer to Debt Service to Pay Principal on Capital Leases	7400										
39	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500										
40	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600										
41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700										
42	Transfer to Capital Projects Fund	7800										
43	ISBE Loan Proceeds	7900										
44	Other Sources Not Classified Elsewhere	7990										
45	Total Other Sources of Funds		0	45,000	0	0	0	0	0	0	0	

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	[See page 29 for references]		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
46	<b>OTHER USES OF FUNDS (8000)</b>											
48	<b>TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>											
49	Abolishment or Abatement of the Working Cash Fund	8110							0			
50	Transfer of Working Cash Fund Interest	8120							45,000			
51	Transfer Among Funds	8130										
52	Transfer of Interest <sup>6</sup>	8140										
53	Transfer from Capital Projects Fund to O&M Fund	8150						0				
54	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	8160									0	
55	Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3</sup> and Int Proceeds to Debt Service Fund	8170									0	
56	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400										
57	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500										
58	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600										
59	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700										
60	Transfer to Capital Projects Fund	8800										
61	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
62	Other Uses Not Classified Elsewhere	8990										
63	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	45,000	0	0	
64	<b>Total Other Sources/Uses of Fund</b>		0	45,000	0	0	0	0	(45,000)	0	0	
65	<b>ESTIMATED ENDING FUND BALANCE June 30, 2010</b>		1,930,122	214,999	7,103	437,060	166,205	0	687,459	287,559	23,349	
66												
67	<b>SUMMARY OF EXPENDITURES (by Major Object)</b>											
68	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
69	Object Name		Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
70	Object Name											
71	Salaries	100	3,410,712	143,137		194,000		0		160,483	4,300	3,912,632
72	Employee Benefits	200	669,249	19,394		7,080	154,648	0		20,818	0	871,189
73	Purchased Services	300	244,401	125,500	0	24,000		0		94,000	22,000	509,901
74	Supplies & Materials	400	278,185	238,000		61,000		0		2,000	4,500	583,685
75	Capital Outlay	500	117,987	5,000		65,000		0		12,000	4,000	203,987
76	Other Objects	600	172,925	7,900	380,000	0	0	0		25,000	0	585,825
77	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
78	Termination Benefits	800	0	0		0		0		0	0	0
79	<b>Total Expenditures</b>		4,893,458	538,931	380,000	351,080	154,648	0		314,301	34,800	6,667,219

## SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K	L
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	<b>BEGINNING CASH BALANCE ON HAND July 1, 2009</b> <sup>7</sup>		1,937,318	214,898	5,226	433,772	164,453		676,156	286,860	23,346	
4	<b>Total Direct Receipts &amp; Other Sources</b> <sup>8</sup>		4,886,263	539,032	381,877	354,368	156,400	0	56,303	315,000	34,803	
5	<b>OTHER RECEIPTS</b>											
6	Interfund Loans Payable (Loans from Other Funds)	411										
7	Interfund Loans Receivable (Repayment of Loans)	141										
8	Notes and Warrants Payable	433										
9	Other Current Assets	199										
10	<b>Total Other Receipts</b>		0	0	0	0	0	0	0	0	0	
11	<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		4,886,263	539,032	381,877	354,368	156,400	0	56,303	315,000	34,803	
12	<b>Total Amount Available</b>		6,823,581	753,930	387,103	788,140	320,853	0	732,459	601,860	58,149	
13	<b>Total Direct Disbursements &amp; Other Uses</b> <sup>9</sup>		4,893,458	538,931	380,000	351,080	154,648	0	45,000	314,301	34,800	
14	<b>OTHER DISBURSEMENTS</b>											
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141										
16	Interfund Loans Payable (Repayment of Loans)	411										
17	Notes and Warrants Payable	433										
18	Other Current Liabilities	499										
19	<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0	
20	<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		4,893,458	538,931	380,000	351,080	154,648	0	45,000	314,301	34,800	
21	<b>ENDING CASH BALANCE ON HAND June 30, 2010</b> <sup>7</sup>		1,930,122	214,999	7,103	437,060	166,205	0	687,459	287,559	23,349	

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Purposes Levies <sup>11</sup>	-	1,715,159	343,032	381,877	137,213	75,000		34,303	310,000	34,303
6	Leasing Purposes Levy <sup>12</sup>	1130	34,303								
7	Special Education Purposes Levy	1140	27,443								
8	FICA and Medicare Only Levies	1150					75,000				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied by District</b>		<b>1,776,905</b>	<b>343,032</b>	<b>381,877</b>	<b>137,213</b>	<b>150,000</b>	<b>0</b>	<b>34,303</b>	<b>310,000</b>	<b>34,303</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	20,000	140,000			3,500				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>20,000</b>	<b>140,000</b>	<b>0</b>	<b>0</b>	<b>3,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION <sup>14</sup></b>										
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>0</b>								
41	<b>TRANSPORTATION FEES</b>										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
	Summer School Transportation Fees from Other Sources (Out of State)	1424									
50											
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					0					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	71,870	3,000		9,000	2,400		22,000	5,000	500
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		71,870	3,000	0	9,000	2,400	0	22,000	5,000	500
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	105,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	4,500								
74	Other Food Service (Describe & Itemize)	1690	0								
75	<b>Total Food Service</b>		109,500								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	20,000								
78	Admissions - Other	1719	1,800								
79	Fees	1720	9,000								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	<b>Total District/School Activity Income</b>		30,800	0							
83	<b>TEXTBOOK Income</b>										
84	Rentals - Regular Textbooks	1811	19,000								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	<b>Total Textbooks</b>		19,000								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910		8,000							
96	Contributions and Donations from Private Sources	1920	0								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	2,200								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993	3,500								
107	Other Local Revenues (Describe & Itemize)	1999	19,890			750					
108	<b>Total Other Revenue from Local Sources</b>		25,590	8,000	0	750	0	0	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	<b>2,053,665</b>	<b>494,032</b>	<b>381,877</b>	<b>146,963</b>	<b>155,900</b>	<b>0</b>	<b>56,303</b>	<b>315,000</b>	<b>34,803</b>

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	<b>Total Flow-Through Receipts/Revenues From One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID</b>										
117	General State Aid (Section 18-8.05)	3001	2,138,605			0					
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	<b>Total Unrestricted Grants-In-Aid</b>		<b>2,138,605</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
122	<b>RESTRICTED GRANTS-IN-AID</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100									
125	Special Education - Extraordinary	3105	100,000								
126	Special Education - Personnel	3110	55,282								
127	Special Education - Orphanage - Individual	3120	30,000								
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145	800								
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		<b>186,082</b>	<b>0</b>		<b>0</b>					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200	5,000								
134	CTE - Secondary Program Improvement (CTEI)	3220	8,630								
135	CTE - WECEP	3225	3,987								
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	<b>Total Career and Technical Education</b>		<b>17,617</b>	<b>0</b>			<b>0</b>				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Ed Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Education</b>		<b>0</b>				<b>0</b>				
145	State Free Lunch & Breakfast	3360	2,000								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	5,000								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular/Vocational	3500				139,489					
152	Transportation - Special Education	3510				62,916					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>202,405</b>	<b>0</b>				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	42,661			5,000	500				
159	Reading Improvement Block Grant	3715	18,604								
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									

	A	B	C	D	E	F	G	H	I	J	K	
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726										
163	Chicago General Education Block Grant	3766										
164	Chicago Educational Services Block Grant	3767										
165	School Safety & Educational Improvement Block Grant	3775	23,000									
166	Technology - Learning Technology Centers	3780										
167	State Charter Schools	3815										
168	Extended Learning Opportunities - Summer Bridges	3825										
169	Infrastructure Improvements - Planning/Construction	3920										
170	School Infrastructure - Maintenance Projects	3925										
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999										
172	<b>Total Restricted Grants-In-Aid</b>		294,964	0	0	207,405	500	0	0	0	0	
173	<b>Total Receipts/Revenues from State Sources</b>	3000	2,433,569	0	0	207,405	500	0	0	0	0	
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>											
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>											
176	Federal Impact Aid	4001										
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009										
178	<b>Total Unrestricted Grants-In-Aid Received Directly from Fed. Govt.</b>		0	0	0	0	0	0	0	0	0	
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>											
180	Head Start	4045										
181	Construction (Impact Aid)	4050										
182	MAGNET	4060										
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090										
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		0	0		0	0	0			0	
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE</b>											
186	<b>TITLE V</b>											
187	Title V-Innovation and Flexibility Formula	4100	0									
188	Title V-SEA Projects	4105										
189	Title V-Rural and Low Income Schools (REI)	4107										
190	Title V-Other (Describe & Itemize)	4199										
191	<b>Total Title V</b>		0	0		0	0					
192	<b>FOOD SERVICE</b>											
193	Breakfast Start-Up	4200										
194	National School Lunch Program	4210	70,000									
195	Special Milk Program	4215										
196	School Breakfast Program	4220										
197	Summer Food Service Admin/Program	4225										
198	Child Care Commodity/SFS 13-Adult Day Care	4226										
199	Food Service - Other (Describe & Itemize)	4299										
200	<b>Total Food Service</b>		70,000				0					
201	<b>TITLE I</b>											
202	Title I - Low Income	4300	77,000									
203	Title I - Low Income - Neglected, Private	4305										
204	Title I - Comprehensive School Reform	4332										
205	Title I - Reading First	4334										
206	Title I - Even Start	4335										
207	Title I - Reading First SEA Funds	4337										
208	Title I - Migrant Education	4340										
209	Title I - Other (Describe & Itemize)	4399										
210	<b>Total Title I</b>		77,000	0		0	0					

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
211	<b>TITLE IV</b>										
212	Title IV - Safe & Drug Free Schools - Formula	4400	2,029								
213	Title IV - 21st Century	4421									
214	Title IV - Other (Describe & Itemize)	4499									
215	<b>Total Title IV</b>		2,029	0		0	0				
216	<b>FEDERAL - SPECIAL EDUCATION</b>										
217	Federal Special Education - Preschool Flow-Through	4600	3,702								
218	Federal Special Education - Preschool Discretionary	4605									
219	Federal Special Education - IDEA Flow Through/Low Incidence	4620	23,393								
220	Federal Special Education - IDEA Room & Board	4625									
221	Federal Special Education - IDEA Discretionary	4630									
222	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
223	<b>Total Federal Special Education</b>		27,095	0		0	0				
224	<b>CTE - PERKINS</b>										
225	CTE - Perkins-Title III E Tech Prep	4770									
226	CTE - Other (Describe & Itemize)	4799									
227	<b>Total CTE - Perkins</b>		0	0			0				
228	Federal - Adult Education	4810									
229	General State Aid - Education Stabilization	4850									
230	Title I - Low Income	4851									
231	Title I - Neglected, Private	4852									
232	Title I - Delinquent, Private	4853									
233	Title I - School Improvement (Part A)	4854									
234	Title I - School Improvement (Part G)	4855									
235	IDEA - Part B - Preschool	4856	4,000								
236	IDEA - Part B - Flow-Through	4857	132,000								
237	Title IID - Technology-Formula	4860									
238	Title IID - Technology - Competitive	4861									
239	McKinney -Vento Homeless Education	4862									
240	Child Nutrition Equipment Assistance	4863									
241	Impact Aid Formula Grants	4864									
242	Impact Aid Competitive Grants	4865									
243	Qualified Zone Academy Bond Tax Credits	4866									
244	Qualified School Construction Bond Credits	4867									
245	Build America Bond Tax Credits	4868									
246	Build America Bond Interest Reimbursement	4869									
247	Other ARRA Funds - I	4870	40,000								
248	Other ARRA Funds - II	4871									
249	Other ARRA Funds - III	4872									
250	Other ARRA Funds - IV	4873									
251	Other ARRA Funds - V	4874									
252	Other ARRA Funds - VI	4875									
253	Other ARRA Funds - VII	4876									
254	Other ARRA Funds - VIII	4877									
255	Other ARRA Funds - IX	4878									
256	Other ARRA Funds - X	4879									
257	Other ARRA Funds - XI	4880									
258	<b>Total Stimulus Programs</b>		176,000	0	0	0	0	0		0	0
259	Advanced Placement Fee/International Baccalaureate	4904									
260	Emergency Immigrant Assistance	4905									
261	Title III - English Language Acquisition	4909									
262	Learn & Serve America	4910									
263	McKinney Education for Homeless Children	4920									
264	Title II - Eisenhower - Professional Development Formula	4930	38,805								
265	Title II - Teacher Quality	4932									

## ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
266	Federal Charter Schools	4960									
267	Medicaid Matching Funds - Administrative Outreach	4991	5,800								
268	Medicaid Matching Funds - Fee-For-Service Program	4992	2,300								
269	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998									
270	<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		399,029	0	0	0	0	0		0	0
271	<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	399,029	0	0	0	0	0	0	0	0
272	<b>TOTAL DIRECT RECEIPTS/REVENUES</b>		4,886,263	494,032	381,877	354,368	156,400	0	56,303	315,000	34,803

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
2	<b>10 - EDUCATIONAL FUND (ED)</b>										
3	<b>INSTRUCTION (ED)</b>										
4	Regular Programs	1100	1,975,185	388,740	11,200	86,750	56,500	4,320			2,522,695
5	Pre-K Programs	1125	27,046	6,849	700	1,500					36,094
6	Special Education Programs (Functions 1200 - 1220)	1200	314,190	71,424	43,600	43,600	23,700				496,514
7	Special Education Programs Pre-K	1225	23,082	9,796	500	500					33,878
8	Remedial and Supplemental Programs K-12	1250	69,907	18,235	20,625	12,000	10,000				130,767
9	Remedial and Supplemental Programs Pre-K	1275									0
10	Adult/Continuing Education Programs	1300									0
11	CTE Programs	1400	144,172	28,439	2,700	5,775	8,987				190,072
12	Interscholastic Programs	1500	134,185	13,284	28,500	14,000	8,000	6,000			203,969
13	Summer School Programs	1600									0
14	Gifted Programs	1650									0
15	Driver's Education Programs	1700									0
16	Bilingual Programs	1800									0
17	Truant Alternative & Optional Programs	1900									0
18	Pre-K Programs - Private Tuition	1910									0
19	Regular K-12 Programs Private Tuition	1911									0
20	Special Education Programs K-12 Private Tuition	1912									0
21	Special Education Programs Pre-K Tuition	1913									0
22	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
23	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
24	Adult/Continuing Education Programs Private Tuition	1916									0
25	CTE Programs Private Tuition	1917									0
26	Interscholastic Programs Private Tuition	1918									0
27	Summer School Programs Private Tuition	1919									0
28	Gifted Programs Private Tuition	1920									0
29	Bilingual Programs Private Tuition	1921									0
30	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
31	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>2,687,766</b>	<b>536,767</b>	<b>107,825</b>	<b>164,125</b>	<b>107,187</b>	<b>10,320</b>	<b>0</b>	<b>0</b>	<b>3,613,990</b>
32	<b>SUPPORT SERVICES (ED)</b>										
33	<b>Support Services - Pupil</b>										
34	Attendance & Social Work Services	2110			15,000						15,000
35	Guidance Services	2120	53,407	11,198	200	500					65,305
36	Health Services	2130	12,620	5,144	1,000	750					19,514
37	Psychological Services	2140									0
38	Speech Pathology & Audiology Services	2150									0
39	Other Support Services - Pupils (Describe & Itemize)	2190									0
40	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>66,027</b>	<b>16,342</b>	<b>16,200</b>	<b>1,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>99,819</b>
41	<b>Support Services - Instructional Staff</b>										
42	Improvement of Instruction Services	2210	12,700	10,310	17,526	0	7,500				48,036
43	Educational Media Services	2220	87,637	19,698	300	4,560	550				112,745
44	Assessment & Testing	2230			3,000	1,600					4,600
45	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>100,337</b>	<b>30,008</b>	<b>20,826</b>	<b>6,160</b>	<b>8,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>165,381</b>
46	<b>Support Services - General Administration</b>										
47	Board of Education Services	2310			88,000	2,000		3,500			93,500
48	Executive Administration Services	2320	88,000	19,700	2,000	1,000					110,700
49	Special Area Administration Services	2330									0
50	Tort Immunity Services	2360 - 2370									0
51	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>88,000</b>	<b>19,700</b>	<b>90,000</b>	<b>3,000</b>	<b>0</b>	<b>3,500</b>	<b>0</b>	<b>0</b>	<b>204,200</b>
52	<b>Support Services - School Administration</b>										
53	Office of the Principal Services	2410	355,743	43,212	2,400						401,355
54	Other Support Services - School Administration (Describe & Itemize)	2490									0
55	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>355,743</b>	<b>43,212</b>	<b>2,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>401,355</b>

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
57	<b>Support Services - Business</b>										
58	Direction of Business Support Services	2510									0
59	Fiscal Services	2520	53,651	4,894	3,000	1,000	2,000	500			65,045
60	Operation & Maintenance of Plant Services	2540									0
61	Pupil Transportation Services	2550									0
62	Food Services	2560	59,187	18,326	3,650	102,150	750				184,063
63	Internal Services	2570									0
64	<b>Total Support Services - Business</b>	<b>2500</b>	<b>112,838</b>	<b>23,220</b>	<b>6,650</b>	<b>103,150</b>	<b>2,750</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>249,108</b>
65	<b>Support Services - Central</b>										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620									0
68	Information Services	2630									0
69	Staff Services	2640									0
70	Data Processing Services	2660									0
71	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
72	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0
73	<b>Total Support Services</b>	<b>2000</b>	<b>722,946</b>	<b>132,482</b>	<b>136,076</b>	<b>113,560</b>	<b>10,800</b>	<b>4,000</b>	<b>0</b>	<b>0</b>	<b>1,119,864</b>
74	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>			500	500					1,000
75	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>										
76	<b>Payments to Other Govt Units (In-State)</b>										
77	Payments for Regular Programs	4110									0
78	Payments for Special Education Programs	4120						129,800			129,800
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140						25,000			25,000
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190						3,805			3,805
83	<b>Total Payments to Districts and Other Govt Units (In-State)</b>	<b>4100</b>			0			<b>158,605</b>			<b>158,605</b>
84	Payments for Regular Programs - Tuition	4210									0
85	Payments for Special Education Programs - Tuition	4220									0
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0
87	Payments for CTE Programs - Tuition	4240									0
88	Payments for Community College Programs - Tuition	4270									0
89	Payments for Other Programs - Tuition	4280									0
90	Other Payments to In-State Govt Units	4290									0
91	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>
92	Payments for Regular Programs - Transfers	4310									0
93	Payments for Special Education Programs - Transfers	4320									0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
95	Payments for CTE Programs - Transfers	4340									0
96	Payments for Community College Program - Transfers	4370									0
97	Payments for Other Programs - Transfers	4380									0
98	Other Payments to In-State Govt Units - Transfers	4390									0
99	<b>Total Payments to Other District &amp; Govt Units - Transfers (In State)</b>	<b>4300</b>			0			<b>0</b>			<b>0</b>
100	Payments to Other District & Govt Units (Out of State)	4400									0
101	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>			0			<b>158,605</b>			<b>158,605</b>
102	<b>DEBT SERVICE (ED)</b>										
103	<b>Debt Service - Interest on Short-Term Debt</b>										
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Ant Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt	5150									0
109	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
110	Debt Service - Interest on Long-Term Debt	5200									0
111	<b>Total Debt Service</b>	<b>5000</b>						0			0
112	<b>PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>									0
113	<b>Total Direct Disbursements/Expenditures</b>		3,410,712	669,249	244,401	278,185	117,987	172,925	0	0	4,893,458
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(7,196)
115											
116	<b>20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>										
117	<b>SUPPORT SERVICES (O&amp;M)</b>										
118	Support Services - Pupil										
119	Other Support Services - Pupils (Describe & Itemize)	2190									0
120	Support Services - Business										
121	Direction of Business Support Services	2510									0
122	Facilities Acquisition & Construction Services	2530									0
123	Operation & Maintenance of Plant Services	2540	143,137	19,394	125,500	238,000	5,000				531,031
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	<b>Total Support Services - Business</b>	<b>2500</b>	<b>143,137</b>	<b>19,394</b>	<b>125,500</b>	<b>238,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>531,031</b>
127	Other Support Services (Describe & Itemize)	2900									0
128	<b>Total Support Services</b>	<b>2000</b>	<b>143,137</b>	<b>19,394</b>	<b>125,500</b>	<b>238,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>531,031</b>
129	<b>COMMUNITY SERVICES (O&amp;M)</b>										
130	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (O&amp;M)</b>										
131	Payments to Other Govt Units (In-State)										
132	Payments for Special Education Programs	4120									0
133	Payments for CTE Program	4140									0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190						7,900			7,900
135	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>						<b>7,900</b>			<b>7,900</b>
136	Payments to Other Govt Units (Out of State)	4400									0
137	<b>Total Payments to Other District and Govt Unit</b>	<b>4000</b>						<b>7,900</b>			<b>7,900</b>
138	<b>DEBT SERVICE (O&amp;M)</b>										
139	Debt Service - Interest on Short-Term Debt										
140	Tax Anticipation Warrants	5110									0
141	Tax Anticipation Notes	5120									0
142	Corporate Personal Prop Replacement Tax Anticip Notes	5130									0
143	State Aid Anticipation Certificates	5140									0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
145	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
146	Debt Service - Interest on Long-Term Debt	5200									0
147	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
148	<b>PROVISION FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>									<b>0</b>
149	<b>Total Direct Disbursements/Expenditures</b>		<b>143,137</b>	<b>19,394</b>	<b>125,500</b>	<b>238,000</b>	<b>5,000</b>	<b>7,900</b>	<b>0</b>	<b>0</b>	<b>538,931</b>
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(44,899)
151											

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
152	<b>30 - DEBT SERVICE FUND (DS)</b>										
153	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (DS)</b>	<b>4000</b>									0
154	<b>DEBT SERVICE (DS)</b>										
155	<b>Debt Service - Interest on Short-Term Debt</b>										
156	Tax Anticipation Warrants	5110									0
157	Tax Anticipation Notes	5120									0
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
159	State Aid Anticipation Certificates	5140									0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
161	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						0			0
162	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>						142,941			142,941
163	<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)</b>	<b>5300</b>						237,059			237,059
164	<b>Debt Service Other (Describe &amp; Itemize)</b>	<b>5400</b>									0
165	<b>Total Debt Service</b>	<b>5000</b>			0			380,000			380,000
166	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									0
167	<b>Total Direct Disbursements/Expenditures</b>				0			380,000			380,000
168	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										1,877
169											
170	<b>40 - TRANSPORTATION FUND (TR)</b>										
171	<b>SUPPORT SERVICES (TR)</b>										
172	Other Support Services - Pupils (Describe & Itemize)	2190									0
173	Pupil Transportation Services	2550	194,000	7,080	24,000	61,000	65,000				351,080
174	Other Support Services (Describe & Itemize)	2900									0
175	<b>Total Support Services</b>	<b>2000</b>	<b>194,000</b>	<b>7,080</b>	<b>24,000</b>	<b>61,000</b>	<b>65,000</b>	0	0	0	351,080
176	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0
177	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (TR)</b>										
178	<b>Payments to Other Govt Units (In-State)</b>										
179	Payments for Regular Program	4110									0
180	Payments for Special Education Programs	4120									0
181	Payments for Adult/Continuing Education Programs	4130									0
182	Payments for CTE Programs	4140									0
183	Payments for Community College Programs	4170									0
184	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
185	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			0			0			0
186	<b>Payments to Other Govt Units (Out-of-State) (Describe &amp; Itemize)</b>	<b>4400</b>									0
187	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			0			0			0
188	<b>DEBT SERVICE (TR)</b>										
189	<b>Debt Service - Interest on Short-Term Debt</b>										
190	Tax Anticipation Warrants	5110									0
191	Tax Anticipation Notes	5120									0
192	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
193	State Aid Anticipation Certificates	5140									0
194	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
195	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						0			0
196	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
197	<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)</b>	<b>5300</b>									0
198	<b>Debt Service - Other (Describe and Itemize)</b>	<b>5400</b>									0
199	<b>Total Debt Service</b>	<b>5000</b>						0			0
200	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>									0
201	<b>Total Direct Disbursements/Expenditures</b>		194,000	7,080	24,000	61,000	65,000	0	0	0	351,080
202	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										3,288

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
203											
204	<b>50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)</b>										
205	<b>INSTRUCTION (MR/SS)</b>										
206	Regular Program	1100		31,220							31,220
207	Pre-K Programs	1125		800							800
208	Special Education Programs (Functions 1200-1220)	1200		10,488							10,488
209	Special Education Programs Pre-K	1225									0
210	Remedial and Supplemental Programs K-12	1250		6,943							6,943
211	Remedial and Supplemental Programs Pre-K	1275									0
212	Adult/Continuing Education Programs	1300									0
213	CTE Programs	1400		1,700							1,700
214	Interscholastic Programs	1500		4,800							4,800
215	Summer School Programs	1600									0
216	Gifted Programs	1650									0
217	Driver's Education Programs	1700									0
218	Bilingual Programs	1800									0
219	Truant Alternative & Optional Programs	1900									0
220	<b>Total Instruction</b>	<b>1000</b>		<b>55,952</b>							<b>55,952</b>
221	<b>SUPPORT SERVICES (MR/SS)</b>										
222	<b>Support Services - Pupil</b>										
223	Attendance & Social Work Services	2110									0
224	Guidance Services	2120		750							750
225	Health Services	2130		3,554							3,554
226	Psychological Services	2140									0
227	Speech Pathology & Audiology Services	2150									0
228	Other Support Services - Pupils (Describe & Itemize)	2190		1,250							1,250
229	<b>Total Support Services - Pupil</b>	<b>2100</b>		<b>5,554</b>							<b>5,554</b>
230	<b>Support Services - Instructional Staff</b>										
231	Improvement of Instruction Services	2210									0
232	Educational Media Services	2220		5,078							5,078
233	Assessment & Testing	2230									0
234	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>5,078</b>							<b>5,078</b>
235	<b>Support Services - General Administration</b>										
236	Board of Education Services	2310									0
237	Executive Administration Services	2320									0
238	Special Area Administrative Services	2330									0
239	Claims Paid from Self Insurance Fund	2361									0
240	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
241	Unemployment Insurance Payments	2363									0
242	Insurance Payments (regular or self-insurance)	2364									0
243	Risk Management and Claims Services Payments	2365									0
244	Judgment and Settlements	2366									0
245	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
246	Reciprocal Insurance Payments	2368									0
247	Legal Service	2369									0
248	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>0</b>							<b>0</b>
249	<b>Support Services - School Administration</b>										
250	Office of the Principal Services	2410		23,056							23,056
251	Other Support Services - School Administration (Describe & Itemize)	2490									0
252	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>23,056</b>							<b>23,056</b>
253	<b>Support Services - Business</b>										
254	Direction of Business Support Services	2510									0
255	Fiscal Services	2520		7,396							7,396
256	Facilities Acquisition & Construction Services	2530									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
257	Operation & Maintenance of Plant Service	2540		25,517							25,517
258	Pupil Transportation Services	2550		22,580							22,580
259	Food Services	2560		9,207							9,207
260	Internal Services	2570									0
261	<b>Total Support Services - Business</b>	<b>2500</b>		<b>64,699</b>							<b>64,699</b>
262	<b>Support Services - Central</b>										
263	Direction of Central Support Services	2610									0
264	Planning, Research, Development & Evaluation Services	2620									0
265	Information Services	2630									0
266	Staff Services	2640									0
267	Data Processing Services	2660									0
268	<b>Total Support Services - Central</b>	<b>2600</b>		<b>0</b>							<b>0</b>
269	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									<b>0</b>
270	<b>Total Support Services</b>	<b>2000</b>		<b>98,386</b>							<b>98,386</b>
271	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>310</b>							<b>310</b>
272	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (MR/SS)</b>										
273	Payments for Special Education Programs	4120									0
274	Payments for Vocational Education Programs	4140									0
275	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>
276	<b>DEBT SERVICE (MR/SS)</b>										
277	<b>Debt Service - Interest on Short-Term Debt</b>										
278	Tax Anticipation Warrants	5110									0
279	Tax Anticipation Notes	5120									0
280	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
281	State Aid Anticipation Certificates	5140									0
282	Other (Describe & Itemize)	5150									0
283	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
284	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>									<b>0</b>
285	<b>Total Direct Disbursements/Expenditures</b>			<b>154,648</b>				<b>0</b>			<b>154,648</b>
286	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>1,752</b>
287											
288	<b>60 - CAPITAL PROJECTS (CP)</b>										
289	<b>SUPPORT SERVICES (CP)</b>										
290	<b>Support Services - Business</b>										
291	Facilities Acquisition & Construction Services	2530									0
292	Other Support Services (Describe & Itemize)	2900									0
293	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
294	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (CP)</b>										
295	<b>Payments to Other Govt Units (In-State)</b>										
296	Payments to Other Govt Units (In-State)	4100									0
297	Payment for Special Education Programs	4120									0
298	Payment for CTE Programs	4140									0
299	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
300	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>
301	<b>PROVISION FOR CONTINGENCIES (CP)</b>	<b>6000</b>									<b>0</b>
302	<b>Total Direct Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
303	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>0</b>
304											
305	<b>70 WORKING CASH FUND (WC)</b>										
306											

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
307	<b>80 - TORT FUND (TF)</b>										
308	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
309	Claims Paid from Self Insurance Fund	2361			27,000						27,000
310	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
311	Unemployment Insurance Payments	2363			2,000						2,000
312	Insurance Payments (regular or self-insurance)	2364			58,000						58,000
313	Risk Management and Claims Services Payments	2365	23,400	3,195							26,595
314	Judgment and Settlements	2366									0
315	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	137,083	17,623		2,000	12,000	25,000			193,706
316	Reciprocal Insurance Payments	2368									0
317	Legal Service	2369			7,000						7,000
318	Property Insurance (Building & Grounds)	2371									0
319	Vehicle Insurance (Transportation)	2372									0
320	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>160,483</b>	<b>20,818</b>	<b>94,000</b>	<b>2,000</b>	<b>12,000</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>314,301</b>
321	<b>DEBT SERVICE (TF)</b>										
322	<b>Debt Service - Interest on Short-Term Debt</b>										
323	Tax Anticipation Warrants	5110									0
324	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
325	Other Interest or Short-Term Debt	5150									0
326	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
327	<b>PROVISION FOR CONTINGENCIES (TF)</b>										
328	<b>Total Direct Disbursements/Expenditures</b>		<b>160,483</b>	<b>20,818</b>	<b>94,000</b>	<b>2,000</b>	<b>12,000</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>314,301</b>
329	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>699</b>
330											
331	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
332	<b>SUPPORT SERVICES (FP&amp;S)</b>										
333	<b>Support Services - Business</b>										
334	Facilities Acquisition & Construction Services	2530			22,000						22,000
335	Operation & Maintenance of Plant Service	2540	4,300			4,500	4,000				12,800
336	<b>Total Support Services - Business</b>	<b>2500</b>	<b>4,300</b>	<b>0</b>	<b>22,000</b>	<b>4,500</b>	<b>4,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,800</b>
337	Other Support Services (Describe & Itemize)	2900									0
338	<b>Total Support Services</b>	<b>2000</b>	<b>4,300</b>	<b>0</b>	<b>22,000</b>	<b>4,500</b>	<b>4,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,800</b>
339	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (FP&amp;S)</b>										
340	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
341	<b>Total Payments to Other Districts &amp; Govt Units (FPS)</b>	<b>4000</b>						<b>0</b>			<b>0</b>
342	<b>DEBT SERVICE (FP&amp;S)</b>										
343	<b>Debt Service - Interest on Short-Term Debt</b>										
344	Tax Anticipation Warrants	5110									0
345	Other Interest on Short-Term Debt	5150									0
346	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
347	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									<b>0</b>
348	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
349	<b>PROVISIONS FOR CONTINGENCIES (FP&amp;S)</b>										
350	<b>Total Direct Disbursements/Expenditures</b>		<b>4,300</b>	<b>0</b>	<b>22,000</b>	<b>4,500</b>	<b>4,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,800</b>
351	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>3</b>

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

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- 2.
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- 4.

*Polo Community School District**47-071-2220-26*

<b>DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only</b>					
	<b>EDUCATIONAL</b>	<b>OPERATIONS &amp; MAINTENANCE</b>	<b>TRANSPORTATION</b>	<b>WORKING CASH</b>	<b>TOTAL</b>
<b>Direct Revenues</b>	4,886,263	494,032	354,368	56,303	<b>5,790,966</b>
<b>Direct Expenditures</b>	4,893,458	538,931	351,080		<b>5,783,469</b>
<b>Difference</b>	<b>(7,196)</b>	<b>(44,899)</b>	3,288	56,303	<b>7,496</b>
<b>Estimated Fund Balance - June 30, 2010</b>	1,930,122	214,999	437,060	687,459	<b>3,269,640</b>

**Balanced budget, no deficit reduction plan is required.**

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

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

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

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	C	D	E	F	G
1			<b>DEFICIT REDUCTION PLAN</b>				
2			<b>ESTIMATED BUDGET</b>				
3	<b>Polo Community School District</b>		<b>FY2009-10</b>				
4	<i>District Number</i>						
5	47-071-2220-26						
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,937,318	214,898	433,772	676,156	3,262,144
8	<b>RECEIPTS/REVENUES</b>		Acct No.				
9	<b>LOCAL SOURCES</b>		1000	2,053,665	494,032	146,963	56,303
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>		2000	0	0	0	0
11	<b>STATE SOURCES</b>		3000	2,433,569	0	207,405	0
12	<b>FEDERAL SOURCES</b>		4000	399,029	0	0	0
13	<b>Total Receipts/Revenues</b>			4,886,263	494,032	354,368	56,303
14	<b>DISBURSEMENTS/EXPENDITURES</b>		Funct No.				
15	<b>INSTRUCTION</b>		1000	3,613,990			3,613,990
16	<b>SUPPORT SERVICES</b>		2000	1,119,864	531,031	351,080	2,001,975
17	<b>COMMUNITY SERVICES</b>		3000	1,000	0	0	1,000
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>		4000	158,605	7,900	0	166,505
19	<b>DEBT SERVICES</b>		5000	0	0	0	0
20	<b>PROVISION FOR CONTINGENCIES</b>		6000	0	0	0	0
21	<b>Total Disbursements/Expenditures</b>			4,893,458	538,931	351,080	5,783,469
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(7,196)	(44,899)	3,288	56,303
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>			0	45,000	0	45,000
25	<b>OTHER USES OF FUNDS (8000)</b>			0	0	0	45,000
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>			0	45,000	0	(45,000)
27	<b>ESTIMATED ENDING FUND BALANCE</b>			1,930,122	214,999	437,060	687,459

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1			<b>ESTIMATED BUDGET FY2010-11</b>				
2							
3	<b>Polo Community School District</b>	<b>47-071-2220-26</b>					
4	<i>District Number</i>						
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		1,930,122	214,999	437,060	687,459	3,269,640
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0
11	<b>STATE SOURCES</b>	<b>3000</b>					0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>					0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>					0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>					0
19	<b>DEBT SERVICES</b>	<b>5000</b>					0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		1,930,122	214,999	437,060	687,459	3,269,640

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1			<b>ESTIMATED BUDGET FY2011-12</b>				
2							
3	<b>Polo Community School District</b>	<b>47-071-2220-26</b>					
4	<i>District Number</i>						
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		1,930,122	214,999	437,060	687,459	3,269,640
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0
11	<b>STATE SOURCES</b>	<b>3000</b>					0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>					0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>					0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>					0
19	<b>DEBT SERVICES</b>	<b>5000</b>					0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		1,930,122	214,999	437,060	687,459	3,269,640

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1			<b>ESTIMATED BUDGET FY2012-13</b>				
2							
3	<b>Polo Community School District</b>	<b>47-071-2220-26</b>					
4	<i>District Number</i>						
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		1,930,122	214,999	437,060	687,459	3,269,640
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0
11	<b>STATE SOURCES</b>	<b>3000</b>					0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>					0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>					0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>					0
19	<b>DEBT SERVICES</b>	<b>5000</b>					0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		1,930,122	214,999	437,060	687,459	3,269,640

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1			<b>SUMMARY</b>			
2			<b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b>			
3	<b>Polo Community School District      47-071-2220-26</b>		<b>ESTIMATED BUDGET</b>			
4	<i>District Number</i>		<i>Date of Adoption:</i>			
5			<i>(Enter as MM/DD/YY)</i>			
6			FY2009-10	FY2010-11	FY2011-12	FY2012-13
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,262,144	3,269,640	3,269,640	3,269,640
8	<b>RECEIPTS/REVENUES</b>		<b>Acct No.</b>			
9	LOCAL SOURCES		1000	2,750,962	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0
11	STATE SOURCES		3000	2,640,974	0	0
12	FEDERAL SOURCES		4000	399,029	0	0
13	<b>Total Receipts/Revenues</b>			5,790,966	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>		<b>Funct No.</b>			
15	INSTRUCTION		1000	3,613,990	0	0
16	SUPPORT SERVICES		2000	2,001,975	0	0
17	COMMUNITY SERVICES		3000	1,000	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	166,505	0	0
19	DEBT SERVICES		5000	0	0	0
20	PROVISION FOR CONTINGENCIES		6000	0	0	0
21	<b>Total Disbursements/Expenditures</b>			5,783,469	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			7,496	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>					
24	OTHER SOURCES OF FUNDS (7000)			45,000	0	0
25	OTHER USES OF FUNDS (8000)			45,000	0	0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>			0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>			3,269,640	3,269,640	3,269,640

**Deficit Reduction Plan-Background/Assumptions**  
**Fiscal Year 2010 through Fiscal Year 2013**

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**Polo Community School District**                      **47-071-2220-26**

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*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/2010/budget.htm](http://www.isbe.net/sfms/budget/2010/budget.htm)

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**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:**

## 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 FY2010 budgeted expenditures over FY2009 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: Polo Community School District  
RCDT Number: 47-071-2220-26

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2009			Budgeted Expenditures, Fiscal Year 2010		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	106,741		106,741	110,700		110,700
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	0	0	0
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0			0
<b>8. Totals</b>		106,741	0	106,741	110,700	0	110,700
<b>9. Estimated Percent Increase (Decrease) for FY2010 (Budgeted) over FY2009 (Actual)</b>							4%



## Reference Description

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- <sup>1</sup> Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- <sup>2</sup> Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- <sup>3</sup> Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- <sup>4</sup> Principal on Bonds Sold:
  - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
  - (2) Refunding Bonds can be entered in the Debt Services Fund only.
  - (3) Building Bonds can be entered in the Capital Projects Fund only.
  - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- <sup>5</sup> The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- <sup>6</sup> The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- <sup>7</sup> Cash plus investments must be greater than or equal to zero.
- <sup>8</sup> For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 45).
- <sup>9</sup> For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 63).
- <sup>10</sup> Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-6 of the School Code).
- <sup>11</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- <sup>12</sup> The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- <sup>13</sup> Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- <sup>14</sup> Only tuition payments made to private facilities. See Function 4100 for estimated public facility disbursements/expenditures.
- <sup>15</sup> Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)

<b>CHECK FOR ERRORS</b>	
<p>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.</p>	
Budget Item References	Message
<b>Is Deficit Reduction Plan Required?</b>	<b>Congratulations! You have a balanced</b>
<b>If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?</b>	
<b>1. Cover Page - CASH or ACCRUAL</b>	
Check one type of Accounting Basis used on the Cover sheet.	<b>CASH</b>
<b>2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).</b>	
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Line 28), must equal (Funds 10, 20 & 40 - Acct 8130 - Line 51).	<b>OK</b>
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Line 29), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Line 52).	<b>OK</b>
Transfer to Debt Service to Pay Principal on Capital Leases (Funds 30 - Acct 7400 - Line 38) must equal (Funds 10, 20 & 60 - Acct 8400 Line 56).	<b>OK</b>
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Line 39) must equal (Funds 10, 20 & 60 - Acct 8500 - Line 57).	<b>OK</b>
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Line 40) must equal (Funds 10 & 20 - Acct 8600 - Line 58).	<b>OK</b>
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Line 41) must equal (Funds 10 & 20 - Acct 8700 - Line 59).	<b>OK</b>
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Line 42) must equal (Fund 10 & 20, Acct 8800 - Line 60).	<b>OK</b>
<b>3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2009, (CashSum 4, All Funds - line 3), cannot be negative.</b>	
Educational Fund (10)	<b>OK</b>
Operations & Maintenance Fund (20)	<b>OK</b>
Debt Service Fund (30)	<b>OK</b>
Transportation Fund (40)	<b>OK</b>
Municipal Retirement/Social Security Fund (50)	<b>OK</b>
Capital Projects Fund (60)	<b>OK</b>
Working Cash Fund (70)	<b>OK</b>
Tort (80)	<b>OK</b>
Fire Prevention & Safety Fund (90)	<b>OK</b>
<b>4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2010, (Page CashSum 4 - All Funds - Line 21), cannot be negative.</b>	
Educational Fund (10)	<b>OK</b>
Operations & Maintenance Fund Balance (20)	<b>OK</b>
Debt Service Fund (30)	<b>OK</b>
Transportation Fund (40)	<b>OK</b>
Municipal Retirement/Social Security Fund (50)	<b>OK</b>
Capital Projects Fund (60)	<b>OK</b>
Working Cash Fund (70)	<b>OK</b>
Tort (80)	<b>OK</b>
Fire Prevention & Safety Fund (90)	<b>OK</b>
<b>5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4 - Line 10), must equal Other Disbursements, (Page CashSum 4, Line19).</b>	
Interfund Loans Payable (Funds 10 thru 60, 80, 90 - Acct 411 - Line 6) must equal Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Line 15).	<b>OK</b>
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Line 7) must equal Interfund Loans Payable (Funds 10 thru 60, 80 & 90 - Acct 411 - Line 16).	<b>OK</b>

*End of Balancing*

**Compatibility Report for Copy of SDB2010FORM.xls**  
**Run on 8/20/2009 18:04**

The following features in this workbook are not supported by earlier versions of Excel. These features may be lost or degraded when you save this workbook in an earlier file format.

**Minor loss of fidelity**

**# of occurrences**

Some formulas in this workbook are linked to other workbooks that are closed. When these formulas are recalculated in earlier versions of Excel without opening the linked workbooks, characters beyond the 255-character limit cannot be returned.

5  
Defined Names