

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2010 - June 30, 2011

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

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

District Name: Champaign Community Unit School District # 4

District RCDT No: 9-010-0040-26

Budget of Champaign Community Unit School District # 4, County of Champaign,
State of Illinois, for the Fiscal Year beginning July 1, 2010 and ending June 30, 2011.

WHEREAS the Board of Education of Champaign Community Unit School District # 4,
County of Champaign, 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 27th day of September, 20 10,
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied
with;

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

beginning July 1, 2010 and ending June 30, 2011.

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 27th
day of September, 20 10 by a roll call vote of 7 Yeas, and 0 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
Dave Tomlinson	
Susan Grey	
Scott MacAdam	
Thomas Lockman	
Kristine Chalifoux	
Stig Lanesskog	
Greg Novak	

* 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/2011/budget.htm. The electronic version does not require member signatures.

BUDGET SUMMARY

1	A	B	C	D	E	F	G	H	I	J	K	L
	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2010 ¹		6,438,415	(951,393)	1,725,246	1,298,967	(487,462)	78,782,192	12,399,804	(664,773)	725,536	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	59,678,815	7,360,961	5,786,171	1,613,109	4,495,646	2,224,015	61,959	1,985,809	2,364	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	11,422,130	20,000	0	740,473	0	200,000	0	0	0	
8	FEDERAL SOURCES	4000	10,578,781	0	1,547,275	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues		81,679,726	7,380,961	7,333,446	2,353,582	4,495,646	2,424,015	61,959	1,985,809	2,364	
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		81,679,726	7,380,961	7,333,446	2,353,582	4,495,646	2,424,015	61,959	1,985,809	2,364	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	57,229,887				1,459,099					
14	SUPPORT SERVICES	2000	25,973,602	6,798,721		3,426,294	2,563,967	29,769,000		2,379,941	0	
15	COMMUNITY SERVICES	3000	1,024,663	0		0	90,465					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	725,000	0	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	7,388,172	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures		84,953,152	6,798,721	7,388,172	3,426,294	4,113,531	29,769,000		2,379,941	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		84,953,152	6,798,721	7,388,172	3,426,294	4,113,531	29,769,000		2,379,941	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(3,273,426)	582,240	(54,726)	(1,072,712)	382,115	(27,344,985)	61,959	(394,132)	2,364	
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	0									
27	Transfer of Working Cash Fund Interest	7120	95,799									
28	Transfer Among Funds	7130										
29	Transfer of Interest	7140										
30	Transfer from Capital Projects Fund to O&M Fund	7150		0								
31	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
32	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ³ Proceeds to Debt Service Fund	7170			0							
33	SALE OF BONDS (7200)											
34	Principal on Bonds Sold ⁴	7210										
35	Premium on Bonds Sold	7220										
36	Accrued Interest on Bonds Sold	7230										
37	Sale or Compensation for Fixed Assets ⁵	7300	435,000									
38	Transfer to Debt Service to Pay Principal on Capital Leases	7400			56,729							
39	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
40	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
42	Transfer to Capital Projects Fund	7800						0				
43	ISBE Loan Proceeds	7900										
44	Other Sources Not Classified Elsewhere	7990										
45	Total Other Sources of Funds		530,799	0	56,729	0	0	0	0	0	0	

1	A	B	C	D	E	F	G	H	I	J	K	L
	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
46	OTHER USES OF FUNDS (8000)											
48	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
49	Abolishment or Abatement of the Working Cash Fund	8110										
50	Transfer of Working Cash Fund Interest	8120							95,799			
51	Transfer Among Funds	8130										
52	Transfer of Interest ⁶	8140										
53	Transfer from Capital Projects Fund to O&M Fund	8150										
54	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
55	Transfer of Excess Accumulated Fire Prev & Safety Bond ³ and Int Proceeds to Debt Service Fund	8170										
56	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400	56,729									
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	Total Other Uses of Funds		56,729	0	0	0	0	0	95,799	0	0	
64	Total Other Sources/Uses of Fund		474,070	0	56,729	0	0	0	(95,799)	0	0	
65	ESTIMATED ENDING FUND BALANCE June 30, 2011		3,639,059	(369,153)	1,727,249	226,255	(105,347)	51,437,207	12,365,964	(1,058,905)	727,900	

66	SUMMARY OF EXPENDITURES (by Major Object)											
67												
68	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
69	Object Name											
70	Salaries	100	59,313,634	3,095,708		1,746,723		0		0	0	64,156,065
71	Employee Benefits	200	12,713,852	384,813		118,281	4,113,531	0		0	0	17,330,477
72	Purchased Services	300	4,780,783	735,200	1,000	661,763		29,769,000		2,379,941	0	38,327,687
73	Supplies & Materials	400	4,124,227	2,343,000		559,600		0		0	0	7,026,827
74	Capital Outlay	500	444,656	240,000		339,927		0		0	0	1,024,583
75	Other Objects	600	3,576,000	0	7,387,172	0	0	0		0	0	10,963,172
76	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
77	Termination Benefits	800	0	0		0		0		0	0	0
78	Total Expenditures		84,953,152	6,798,721	7,388,172	3,426,294	4,113,531	29,769,000		2,379,941	0	138,828,811

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2010 ⁷		4,000,000	1,000,000	500,000	1,300,000	100,000	78,000,000	12,000,000	500,000	700,000
4	Total Direct Receipts & Other Sources ⁸		82,210,525	7,380,961	7,390,175	2,353,582	4,495,646	2,424,015	61,959	1,985,809	2,364
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		82,210,525	7,380,961	7,390,175	2,353,582	4,495,646	2,424,015	61,959	1,985,809	2,364
12	Total Amount Available		86,210,525	8,380,961	7,890,175	3,653,582	4,595,646	80,424,015	12,061,959	2,485,809	702,364
13	Total Direct Disbursements & Other Uses ⁹		85,009,881	6,798,721	7,388,172	3,426,294	4,113,531	29,769,000	95,799	2,379,941	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		85,009,881	6,798,721	7,388,172	3,426,294	4,113,531	29,769,000	95,799	2,379,941	0
21	ENDING CASH BALANCE ON HAND June 30, 2011 ⁷		1,200,644	1,582,240	502,003	227,288	482,115	50,655,015	11,966,160	105,868	702,364

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J
	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
3	RECEIPTS/REVENUES FROM LOCAL SOURCES									
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY									
5	Designated Purposes Levies ¹¹	-	53,401,727	7,245,461	1,555,654	1,421,479	2,146,803		1,944	1,983,459
6	Leasing Purposes Levy ¹²	1130								
7	Special Education Purposes Levy	1140	1,160,907							
8	FICA and Medicare Only Levies	1150					2,146,803			
9	Area Vocational Construction Purposes Levy	1160								
10	Summer School Purposes Levy	1170								
11	Other Tax Levies (Describe & Itemize)	1190								
12	Total Ad Valorem Taxes Levied by District		54,562,634	7,245,461	1,555,654	1,421,479	4,293,606	0	1,944	1,983,459
13	PAYMENTS IN LIEU OF TAXES									
14	Mobile Home Privilege Tax	1210	16,200	1,900	850	730	700		15	650
15	Payments from Local Housing Authority	1220	3,000	400	100	100	240			100
16	Corporate Personal Property Replacement Taxes ¹³	1230	2,300,000				190,000			
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	26,000	3,200	1,400	1,100	1,100			1,000
18	Total Payments in Lieu of Taxes		2,345,200	5,500	2,350	1,930	192,040	0	15	1,750
19	TUITION									
20	Regular Tuition from Pupils or Parents (In State)	1311	73,000							
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	14,000							
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	35,000							
34	Special Education Tuition from Other Sources (In State)	1343								
35	Special Education Tuition from Other Sources (Out of State)	1344								
36	Adult Tuition from Pupils or Parents (In State)	1351								
37	Adult Tuition from Other Districts (In State)	1352								
38	Adult Tuition from Other Sources (In State)	1353								
39	Adult Tuition from Other Sources (Out of State)	1354								
40	Total Tuition		122,000							
41	TRANSPORTATION FEES									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411								
43	Regular Transportation Fees from Other Districts (In State)	1412								
44	Regular Transportation Fees from Other Sources (In State)	1413								
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				185,000				
46	Regular Transportation Fees from Other Sources (Out of State)	1416								
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421								
48	Summer School Transportation Fees from Other Districts (In State)	1422								
49	Summer School Transportation Fees from Other Sources (In State)	1423								
50	Summer School Transportation Fees from Other Sources (Out of State)	1424								
51	CTE Transportation Fees from Pupils or Parents (In State)	1431								
52	CTE Transportation Fees from Other Districts (In State)	1432								
53	CTE Transportation Fees from Other Sources (In State)	1433								
54	CTE Transportation Fees from Other Sources (Out of State)	1434								

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441								
56	Special Education Transportation Fees from Other Districts (In State)	1442								
57	Special Education Transportation Fees from Other Sources (In State)	1443								
58	Special Education Transportation Fees from Other Sources (Out of State)	1444								
59	Adult Transportation Fees from Pupils or Parents (In State)	1451								
60	Adult Transportation Fees from Other Districts (In State)	1452								
61	Adult Transportation Fees from Other Sources (In State)	1453								
62	Adult Transportation Fees from Other Sources (Out of State)	1454								
63	Total Transportation Fees					185,000				
64	EARNINGS ON INVESTMENTS									
65	Interest on Investments	1510	145,000	15,000	5,000	4,000	10,000	1,000,000	60,000	600
66	Gain or Loss on Sale of Investments	1520								
67	Total Earnings on Investments		145,000	15,000	5,000	4,000	10,000	1,000,000	60,000	600
68	FOOD SERVICE									
69	Sales to Pupils - Lunch	1611	560,000							
70	Sales to Pupils - Breakfast	1612	18,000							
71	Sales to Pupils - A la Carte	1613	285,000							
72	Sales to Pupils - Other (Describe & Itemize)	1614								
73	Sales to Adults	1620	35,000							
74	Other Food Service (Describe & Itemize)	1690								
75	Total Food Service		898,000							
76	DISTRICT/SCHOOL ACTIVITY INCOME									
77	Admissions - Athletic	1711	66,900							
78	Admissions - Other	1719								
79	Fees	1720								
80	Book Store Sales	1730								
81	Other District/School Activity Revenue (Describe & Itemize)	1790								
82	Total District/School Activity Income		66,900	0						
83	TEXTBOOK Income									
84	Rentals - Regular Textbooks	1811	356,000							
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	Total Textbooks		356,000							
94	OTHER REVENUE FROM LOCAL SOURCES									
95	Rentals	1910		95,000						
96	Contributions and Donations from Private Sources	1920	80,000							
97	Impact Fees from Municipal or County Governments	1930								
98	Services Provided Other Districts	1940								
99	Refund of Prior Years' Expenditures	1950	8,000			700				
100	Payments of Surplus Moneys from TIF Districts	1960	377,020							
101	Drivers' Education Fees	1970	34,000							
102	Proceeds from Vendors' Contracts	1980								
103	School Facility Occupation Tax Proceeds	1983			4,223,167			1,224,015		
104	Payment from Other Districts	1991								
105	Sale of Vocational Projects	1992								
106	Other Local Fees	1993	625,000							

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	
107	Other Local Revenues (Describe & Itemize)	1999	59,061								
108	Total Other Revenue from Local Sources		1,183,081	95,000	4,223,167	700	0	1,224,015	0	0	
109	Total Receipts/Revenues from Local Sources	1000	59,678,815	7,360,961	5,786,171	1,613,109	4,495,646	2,224,015	61,959	1,985,809	
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	7,182,527								
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		7,182,527	0	0	0	0	0		0	
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	456,014								
125	Special Education - Extraordinary	3105	954,751								
126	Special Education - Personnel	3110	1,574,063								
127	Special Education - Orphanage - Individual	3120	188,741								
128	Special Education - Orphanage - Summer	3130	47,182								
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		3,220,751	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	44,351								
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		44,351	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	78,677								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		78,677				0				
145	State Free Lunch & Breakfast	3360	55,052								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	49,510								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500				401,147					
152	Transportation - Special Education	3510				339,326					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		740,473	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695	108,784								

1	A	B	C	D	E	F	G	H	I	J
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
158	Early Childhood - Block Grant	3705	682,478							
159	Reading Improvement Block Grant	3715	0							
160	Reading Improvement Block Grant - Reading Recovery	3720	0							
161	Continued Reading Improvement Block Grant	3725								
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726								
163	Chicago General Education Block Grant	3766								
164	Chicago Educational Services Block Grant	3767								
165	School Safety & Educational Improvement Block Grant	3775	0							
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	0	20,000				200,000		
172	Total Restricted Grants-In-Aid		4,239,603	20,000	0	740,473	0	200,000	0	0
173	Total Receipts/Revenues from State Sources	3000	11,422,130	20,000	0	740,473	0	200,000	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES									
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.									
176	Federal Impact Aid	4001								
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009								
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT									
180	Head Start	4045								
181	Construction (Impact Aid)	4050								
182	MAGNET	4060								
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090								
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0		
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE									
186	TITLE V									
187	Title V - Innovation and Flexibility Formula	4100								
188	Title V - SEA Projects	4105								
189	Title V - Rural and Low Income Schools (REI)	4107								
190	Title V - Other (Describe & Itemize)	4199								
191	Total Title V		0	0		0	0			
192	FOOD SERVICE									
193	Breakfast Start-Up	4200								
194	National School Lunch Program	4210	1,450,000							
195	Special Milk Program	4215								
196	School Breakfast Program	4220	340,000							
197	Summer Food Service Admin/Program	4225	65,000							
198	Child Care Commodity/SFS 13-Adult Day Care	4226	30,000							
199	Fresh Fruit and Vegetables	4240								
200	Food Service - Other (Describe & Itemize)	4299	37,140							
201	Total Food Service		1,922,140				0			
202	TITLE I									
203	Title I - Low Income	4300	2,868,758							
204	Title I - Low Income - Neglected, Private	4305								
205	Title I - Comprehensive School Reform	4332								
206	Title I - Reading First	4334								

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
207	Title I - Even Start	4335								
208	Title I - Reading First SEA Funds	4337								
209	Title I - Migrant Education	4340								
210	Title I - Other (Describe & Itemize)	4399								
211	Total Title I		2,868,758	0		0	0			

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J
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
212	TITLE IV									
213	Title IV - Safe & Drug Free Schools - Formula	4400	0							
214	Title IV - 21st Century	4421								
215	Title IV - Other (Describe & Itemize)	4499	122,060							
216	Total Title IV		122,060	0		0	0			
217	FEDERAL - SPECIAL EDUCATION									
218	Federal Special Education - Preschool Flow-Through	4600	89,034							
219	Federal Special Education - Preschool Discretionary	4605								
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620	2,268,861							
221	Federal Special Education - IDEA Room & Board	4625	100,000							
222	Federal Special Education - IDEA Discretionary	4630								
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699								
224	Total Federal Special Education		2,457,895	0		0	0			
225	CTE - PERKINS									
226	CTE - Perkins-Title III Tech Prep	4770								
227	CTE - Other (Describe & Itemize)	4799								
228	Total CTE - Perkins		0	0			0			
229	Federal - Adult Education	4810								
230	ARRA - General State Aid - Education Stabilization	4850								
231	ARRA - Title I - Low Income	4851	640,000							
232	ARRA - Title I - Neglected, Private	4852								
233	ARRA - Title I - Delinquent, Private	4853								
234	ARRA - Title I - School Improvement (Part A)	4854								
235	ARRA - Title I - School Improvement (Section 1003g)	4855								
236	ARRA - IDEA - Part B - Preschool	4856	73,722							
237	ARRA - IDEA - Part B - Flow-Through	4857	1,653,708							
238	ARRA - Title IID - Technology - Formula	4860								
239	ARRA - Title IID - Technology - Competitive	4861								
240	ARRA - McKinney - Vento Homeless Education	4862	0							
241	ARRA - Child Nutrition Equipment Assistance	4863								
242	Impact Aid Formula Grants	4864								
243	Impact Aid Competitive Grants	4865								
244	Qualified Zone Academy Bond Tax Credits	4866								
245	Qualified School Construction Bond Credits	4867								
246	Build America Bond Tax Credits	4868								
247	Build America Bond Interest Reimbursement	4869			1,547,275					
248	ARRA - General State Aid - Other Government Services Stabilization	4870								
249	Other ARRA Funds - II	4871								
250	Other ARRA Funds - III	4872								
251	Other ARRA Funds - IV	4873								
252	Other ARRA Funds - V	4874								
253	ARRA - Early Childhood	4875								
254	Other ARRA Funds - VII	4876								
255	Other ARRA Funds - VIII	4877								
256	Other ARRA Funds - IX	4878								
257	Other ARRA Funds - X	4879								
258	Other ARRA Funds - XI	4880								
259	Total Stimulus Programs		2,367,430	0	1,547,275	0	0	0		0
260	Advanced Placement Fee/International Baccalaureate	4904								
261	Emergency Immigrant Assistance	4905	0							
262	Title III - English Language Acquisition	4909	67,650							
263	Learn & Serve America	4910								
264	McKinney Education for Homeless Children	4920								
265	Title II - Eisenhower - Professional Development Formula	4930								

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J
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
266	Title II - Teacher Quality	4932	532,848							
267	Federal Charter Schools	4960								
268	Medicaid Matching Funds - Administrative Outreach	4991	240,000							
269	Medicaid Matching Funds - Fee-For-Service Program	4992								
270	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998								
271	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		10,578,781	0	1,547,275	0	0	0		0
272	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	10,578,781	0	1,547,275	0	0	0	0	0
273	TOTAL DIRECT RECEIPTS/REVENUES		81,679,726	7,380,961	7,333,446	2,353,582	4,495,646	2,424,015	61,959	1,985,809

	K
1	(90)
	Fire Prevention & Safety
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5	1,944
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12	1,944
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	Fire Prevention & Safety
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	Fire Prevention & Safety
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	Fire Prevention & Safety
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ESTIMATED RECEIPTS/REVENUES

	K
1	(90)
	Fire Prevention & Safety
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268	
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271	0
272	0
273	2,364

ESTIMATED DISBURSEMENTS/EXPENDITURES

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
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	28,559,926	6,587,063	125,185	818,442	233,207				36,323,823
6	Pre-K Programs	1125	26,897	7,464	100	2,000	1,000				37,461
7	Special Education Programs (Functions 1200 - 1220)	1200	9,500,189	1,964,051	542,440	170,665	10,300	2,850,000			15,037,645
8	Special Education Programs Pre-K	1225									0
9	Remedial and Supplemental Programs K-12	1250	1,514,147	624,754	65,542	43,100					2,247,543
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300	76,000								76,000
12	CTE Programs	1400			11,000						11,000
13	Interscholastic Programs	1500	196,563	33,214	189,893	142,803	5,800				568,273
14	Summer School Programs	1600	253,831	5,781	4,755	18,200					282,567
15	Gifted Programs	1650	564,044	134,234	11,200	8,400					717,878
16	Driver's Education Programs	1700	167,710	26,016		2,840					196,566
17	Bilingual Programs	1800	951,801	221,404	3,700	18,300					1,195,205
18	Truant Alternative & Optional Programs	1900	432,296	90,579	500	10,000	2,551				535,926
19	Pre-K Programs - Private Tuition	1910									0
20	Regular K-12 Programs Private Tuition	1911									0
21	Special Education Programs K-12 Private Tuition	1912									0
22	Special Education Programs Pre-K Tuition	1913									0
23	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
25	Adult/Continuing Education Programs Private Tuition	1916									0
26	CTE Programs Private Tuition	1917									0
27	Interscholastic Programs Private Tuition	1918									0
28	Summer School Programs Private Tuition	1919									0
29	Gifted Programs Private Tuition	1920									0
30	Bilingual Programs Private Tuition	1921									0
31	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
32	Total Instruction¹⁴	1000	42,243,404	9,694,560	954,315	1,234,750	252,858	2,850,000	0	0	57,229,887
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	1,602,216	328,555	17,225	25,887	3,500				1,977,383
36	Guidance Services	2120	977,469	212,561	1,550	2,250	1,500				1,195,330
37	Health Services	2130	136,419	5,718	5,000	12,545	7,500				167,182
38	Psychological Services	2140	575,171	133,403	3,950	1,000					713,524
39	Speech Pathology & Audiology Services	2150	1,189,414	254,826	80,900	1,200					1,526,340
40	Other Support Services - Pupils (Describe & Itemize)	2190									0
41	Total Support Services - Pupil	2100	4,480,689	935,063	108,625	42,882	12,500	0	0	0	5,579,759
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	2,706,617	460,732	577,425	517,538	9,500				4,271,812
44	Educational Media Services	2220	1,027,147	215,608	23,250	122,250					1,388,255
45	Assessment & Testing	2230	8,000	1,043	32,750	32,182		1,000			74,975
46	Total Support Services - Instructional Staff	2200	3,741,764	677,383	633,425	671,970	9,500	1,000	0	0	5,735,042
47	Support Services - General Administration										
48	Board of Education Services	2310		44,064	764,077	13,500	500				822,141
49	Executive Administration Services	2320	258,851	40,757	57,000	18,450	200				375,258
50	Special Area Administration Services	2330	180,387	24,264	9,100	11,000					224,751
51	Tort Immunity Services	2360 - 2370									0
52	Total Support Services - General Administration	2300	439,238	109,085	830,177	42,950	700	0	0	0	1,422,150
53	Support Services - School Administration										
54	Office of the Principal Services	2410	4,894,018	904,257	140,683	238,451	22,758				6,200,167
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	Total Support Services - School Administration	2400	4,894,018	904,257	140,683	238,451	22,758	0	0	0	6,200,167

ESTIMATED DISBURSEMENTS/EXPENDITURES

	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	Support Services - Business										
58	Direction of Business Support Services	2510	241,508	12,617							254,125
59	Fiscal Services	2520	326,185	41,700	5,000	7,000	11,000				390,885
60	Operation & Maintenance of Plant Services	2540			341,071						341,071
61	Pupil Transportation Services	2550									0
62	Food Services	2560	989,810	106,194	28,500	1,768,200	62,140				2,954,844
63	Internal Services	2570	259,186	39,104	2,638	17,212					318,140
64	Total Support Services - Business	2500	1,816,689	199,615	377,209	1,792,412	73,140	0	0	0	4,259,065
65	Support Services - Central										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620			30,000						30,000
68	Information Services	2630	297,821	29,107	92,840	4,600	1,200				425,568
69	Staff Services	2640	293,696	78,627	188,201	13,050	3,500				577,074
70	Data Processing Services	2660	218,844	26,988	735,950	30,700	66,000				1,078,482
71	Total Support Services - Central	2600	810,361	134,722	1,046,991	48,350	70,700	0	0	0	2,111,124
72	Other Support Services (Describe & Itemize)	2900	48,086	5,684	610,725	800	1,000				666,295
73	Total Support Services	2000	16,230,845	2,965,809	3,747,835	2,837,815	190,298	1,000	0	0	25,973,602
74	COMMUNITY SERVICES (ED)	3000	839,385	53,483	78,633	51,662	1,500				1,024,663
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)										
77	Payments for Regular Programs	4110						725,000			725,000
78	Payments for Special Education Programs	4120									0
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140									0
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
83	Total Payments to Districts and Other Govt Units (In-State)	4100			0			725,000			725,000
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	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
92	Payments for Regular Programs - Transfers	4310									0
93	Payments for Special Education Programs - Transfers	4320									0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
95	Payments for CTE Programs - Transfers	4340									0
96	Payments for Community College Program - Transfers	4370									0
97	Payments for Other Programs - Transfers	4380									0
98	Other Payments to In-State Govt Units - Transfers	4390									0
99	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
100	Payments to Other District & Govt Units (Out of State)	4400									0
101	Total Payments to Other District & Govt Units	4000			0			725,000			725,000
102	DEBT SERVICE (ED)										
103	Debt Service - Interest on Short-Term Debt										
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt	5150									0
109	Total Debt Service - Interest on Short-Term Debt	5100						0			0

	A	B	C	D	E	F	G	H	I	J	K
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
110	Debt Service - Interest on Long-Term Debt	5200									0
111	Total Debt Service	5000						0			0
112	PROVISION FOR CONTINGENCIES (ED)	6000									0
113	Total Direct Disbursements/Expenditures		59,313,634	12,713,852	4,780,783	4,124,227	444,656	3,576,000	0	0	84,953,152
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,273,426)
115											
116	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
117	SUPPORT SERVICES (O&M)										
118	Support Services - Pupil										
119	Other Support Services - Pupils (Describe & Itemize)	2190									0
120	Support Services - Business										
121	Direction of Business Support Services	2510									0
122	Facilities Acquisition & Construction Services	2530									0
123	Operation & Maintenance of Plant Services	2540	3,095,708	384,813	735,200	2,343,000	240,000				6,798,721
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	3,095,708	384,813	735,200	2,343,000	240,000	0	0	0	6,798,721
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	3,095,708	384,813	735,200	2,343,000	240,000	0	0	0	6,798,721
129	COMMUNITY SERVICES (O&M)	3000									0
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
131	Payments to Other Govt Units (In-State)										
132	Payments for Special Education Programs	4120									0
133	Payments for CTE Program	4140									0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
135	Total Payments to Other Govt Units (In-State)	4100						0			0
136	Payments to Other Govt Units (Out of State)	4400									0
137	Total Payments to Other District and Govt Unit	4000						0			0
138	DEBT SERVICE (O&M)										
139	Debt Service - Interest on Short-Term Debt										
140	Tax Anticipation Warrants	5110									0
141	Tax Anticipation Notes	5120									0
142	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
143	State Aid Anticipation Certificates	5140									0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0
146	Debt Service - Interest on Long-Term Debt	5200									0
147	Total Debt Service	5000						0			0
148	PROVISION FOR CONTINGENCIES (O&M)	6000									0
149	Total Direct Disbursements/Expenditures		3,095,708	384,813	735,200	2,343,000	240,000	0	0	0	6,798,721
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										582,240
151											
152	30 - DEBT SERVICE FUND (DS)										
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
154	DEBT SERVICE (DS)										
155	Debt Service - Interest on Short-Term Debt										
156	Tax Anticipation Warrants	5110									0
157	Tax Anticipation Notes	5120									0
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
159	State Aid Anticipation Certificates	5140									0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
161	Total Debt Service - Interest On Short-Term Debt	5100						0			0

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
162	Debt Service - Interest on Long-Term Debt	5200						5,180,443			5,180,443
163	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						2,206,729			2,206,729
164	Debt Service Other (Describe & Itemize)	5400			1,000						1,000
165	Total Debt Service	5000			1,000			7,387,172			7,388,172
166	PROVISION FOR CONTINGENCIES (DS)	6000									0
167	Total Direct Disbursements/Expenditures				1,000			7,387,172			7,388,172
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(54,726)
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Support Services - Pupils										
173	Other Support Services - Pupils (Describe & Itemize)	2190									0
174	Support Services - Business										
175	Pupil Transportation Services	2550	1,746,723	118,281	661,763	559,600	339,927				3,426,294
176	Other Support Services (Describe & Itemize)	2900									0
177	Total Support Services	2000	1,746,723	118,281	661,763	559,600	339,927	0	0	0	3,426,294
178	COMMUNITY SERVICES (TR)										
179	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
180	Payments to Other Govt Units (In-State)										
181	Payments for Regular Program	4110									0
182	Payments for Special Education Programs	4120									0
183	Payments for Adult/Continuing Education Programs	4130									0
184	Payments for CTE Programs	4140									0
185	Payments for Community College Programs	4170									0
186	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
187	Total Payments to Other Govt Units (In-State)	4100			0			0			0
188	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
189	Total Payments to Other Districts & Govt Units	4000			0			0			0
190	DEBT SERVICE (TR)										
191	Debt Service - Interest on Short-Term Debt										
192	Tax Anticipation Warrants	5110									0
193	Tax Anticipation Notes	5120									0
194	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
195	State Aid Anticipation Certificates	5140									0
196	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
197	Total Debt Service - Interest On Short-Term Debt	5100						0			0
198	Debt Service - Interest on Long-Term Debt										
199	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
200	Debt Service - Other (Describe and Itemize)	5400									0
201	Total Debt Service	5000						0			0
202	PROVISION FOR CONTINGENCIES (TR)	6000									0
203	Total Direct Disbursements/Expenditures		1,746,723	118,281	661,763	559,600	339,927	0	0	0	3,426,294
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,072,712)
206	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
207	INSTRUCTION (MR/SS)										
208	Regular Program	1100		545,294							545,294
209	Pre-K Programs	1125		1,916							1,916
210	Special Education Programs (Functions 1200-1220)	1200		834,656							834,656
211	Special Education Programs Pre-K	1225									0
212	Remedial and Supplemental Programs K-12	1250									0
213	Remedial and Supplemental Programs Pre-K	1275									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
214	Adult/Continuing Education Programs	1300		5,858							5,858
215	CTE Programs	1400									0
216	Interscholastic Programs	1500		5,058							5,058
217	Summer School Programs	1600		14,295							14,295
218	Gifted Programs	1650		6,874							6,874
219	Driver's Education Programs	1700		2,282							2,282
220	Bilingual Programs	1800		29,555							29,555
221	Truant Alternative & Optional Programs	1900		13,311							13,311
222	Total Instruction	1000		1,459,099							1,459,099
223	SUPPORT SERVICES (MR/SS)										
224	Support Services - Pupil										
225	Attendance & Social Work Services	2110		115,221							115,221
226	Guidance Services	2120		19,203							19,203
227	Health Services	2130		14,312							14,312
228	Psychological Services	2140		8,507							8,507
229	Speech Pathology & Audiology Services	2150		16,280							16,280
230	Other Support Services - Pupils (Describe & Itemize)	2190									0
231	Total Support Services - Pupil	2100		173,523							173,523
232	Support Services - Instructional Staff										
233	Improvement of Instruction Services	2210		256,884							256,884
234	Educational Media Services	2220		64,692							64,692
235	Assessment & Testing	2230		140							140
236	Total Support Services - Instructional Staff	2200		321,716							321,716
237	Support Services - General Administration										
238	Board of Education Services	2310									0
239	Executive Administration Services	2320		5,360							5,360
240	Special Area Administrative Services	2330		20,380							20,380
241	Claims Paid from Self Insurance Fund	2361									0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
243	Unemployment Insurance Payments	2363									0
244	Insurance Payments (regular or self-insurance)	2364									0
245	Risk Management and Claims Services Payments	2365									0
246	Judgment and Settlements	2366									0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
248	Reciprocal Insurance Payments	2368									0
249	Legal Service	2369									0
250	Total Support Services - General Administration	2300		25,740							25,740
251	Support Services - School Administration										
252	Office of the Principal Services	2410		403,881							403,881
253	Other Support Services - School Administration (Describe & Itemize)	2490									0
254	Total Support Services - School Administration	2400		403,881							403,881
255	Support Services - Business										
256	Direction of Business Support Services	2510		56,886							56,886
257	Fiscal Services	2520		73,993							73,993
258	Facilities Acquisition & Construction Services	2530									0
259	Operation & Maintenance of Plant Service	2540		691,723							691,723
260	Pupil Transportation Services	2550		387,373							387,373
261	Food Services	2560		205,854							205,854
262	Internal Services	2570		69,271							69,271
263	Total Support Services - Business	2500		1,485,100							1,485,100

ESTIMATED DISBURSEMENTS/EXPENDITURES

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
264	Support Services - Central										
265	Direction of Central Support Services	2610									0
266	Planning, Research, Development & Evaluation Services	2620									0
267	Information Services	2630		48,332							48,332
268	Staff Services	2640		39,753							39,753
269	Data Processing Services	2660		54,403							54,403
270	Total Support Services - Central	2600		142,488							142,488
271	Other Support Services (Describe & Itemize)	2900		11,519							11,519
272	Total Support Services	2000		2,563,967							2,563,967
273	COMMUNITY SERVICES (MR/SS)	3000		90,465							90,465
274	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
275	Payments for Special Education Programs	4120									0
276	Payments for CTE Programs	4140									0
277	Total Payments to Other Districts & Govt Units	4000		0							0
278	DEBT SERVICE (MR/SS)										
279	Debt Service - Interest on Short-Term Debt										
280	Tax Anticipation Warrants	5110									0
281	Tax Anticipation Notes	5120									0
282	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
283	State Aid Anticipation Certificates	5140									0
284	Other (Describe & Itemize)	5150									0
285	Total Debt Service	5000						0			0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
287	Total Direct Disbursements/Expenditures			4,113,531				0			4,113,531
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										382,115
289											
290	60 - CAPITAL PROJECTS (CP)										
291	SUPPORT SERVICES (CP)										
292	Support Services - Business										
293	Facilities Acquisition & Construction Services	2530			29,769,000						29,769,000
294	Other Support Services (Describe & Itemize)	2900									0
295	Total Support Services	2000	0	0	29,769,000	0	0	0	0		29,769,000
296	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
297	Payments to Other Govt Units (In-State)										
298	Payments to Other Govt Units (In-State)	4100									0
299	Payment for Special Education Programs	4120									0
300	Payment for CTE Programs	4140									0
301	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
302	Total Payments to Other Districts & Govt Units	4000			0			0			0
303	PROVISION FOR CONTINGENCIES (CP)	6000									0
304	Total Direct Disbursements/Expenditures		0	0	29,769,000	0	0	0	0		29,769,000
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(27,344,985)
306											
307	70 WORKING CASH FUND (WC)										
308											
309	80 - TORT FUND (TF)										
310	SUPPORT SERVICES - GENERAL ADMINISTRATION										
311	Claims Paid from Self Insurance Fund	2361									0
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			975,000						975,000
313	Unemployment Insurance Payments	2363			270,000						270,000
314	Insurance Payments (regular or self-insurance)	2364			379,941						379,941
315	Risk Management and Claims Services Payments	2365									0
316	Judgment and Settlements	2366									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

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
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367			55,000						55,000
318	Reciprocal Insurance Payments	2368									0
319	Legal Service	2369			700,000						700,000
320	Property Insurance (Building & Grounds)	2371									0
321	Vehicle Insurance (Transportation)	2372									0
322	Total Support Services - General Administration	2000	0	0	2,379,941	0	0	0	0		2,379,941
323	DEBT SERVICE (TF)										
324	Debt Service - Interest on Short-Term Debt										
325	Tax Anticipation Warrants	5110									0
326	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
327	Other Interest or Short-Term Debt	5150									0
328	Total Debt Service	5000						0			0
329	PROVISION FOR CONTINGENCIES (TF)	6000									0
330	Total Direct Disbursements/Expenditures		0	0	2,379,941	0	0	0	0		2,379,941
331	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(394,132)
332											
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
334	SUPPORT SERVICES (FP&S)										
335	Support Services - Business										
336	Facilities Acquisition & Construction Services	2530									0
337	Operation & Maintenance of Plant Service	2540					0				0
338	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
339	Other Support Services (Describe & Itemize)	2900									0
340	Total Support Services	2000	0	0	0	0	0	0	0		0
341	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
343	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
344	DEBT SERVICE (FP&S)										
345	Debt Service - Interest on Short-Term Debt										
346	Tax Anticipation Warrants	5110									0
347	Other Interest on Short-Term Debt	5150									0
348	Total Debt Service - Interest on Short-Term Debt	5100						0			0
349	Debt Service - Interest on Long-Term Debt	5200									0
350	Debt Service - Payments of Principal on Long-Term Debt¹⁵ (Lease/Purchase Principal Retired)	5300									0
351	Total Debt Service	5000						0			0
352	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
353	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,364

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

1. Ed Fund 1999 - \$59,061 CDBG Hope Grant at Garden Hills
2. O&M Fund 3999 - \$20,000 DCEO Grant
3. Capital Projects Fund 3999 - \$200,000 IL Clean Energy Grant
4. Ed Fund 4299 - \$37,140 - NSLP Equipment Assistance Grant
5. Ed Fund 4499 - \$122,060 TASAP Grant

	A	B	C	D	E	F
1						
2	Champaign Community Unit School District # 4 9-010-0040-26					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	81,679,726	7,380,961	2,353,582	61,959	91,476,228
6	Direct Expenditures	84,953,152	6,798,721	3,426,294		95,178,167
7	Difference	(3,273,426)	582,240	(1,072,712)	61,959	(3,701,939)
8	Estimated Fund Balance - June 30, 2011	3,639,059	(369,153)	226,255	12,365,964	15,862,125
9	<p style="text-align: center;">Unbalanced budget, however, a deficit reduction plan is not required at this time.</p>					
10						
11						
12	<p>A deficit reduction plan is required if the local board of education adopts (or amends) the 2010-11 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).</p>					
13	<p>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.</p>					
14	<p>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</p>					

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	C	D	E	F	G
1	Champaign Community Unit School District # 4 9-010-0040		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2010-11				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		6,438,415	(951,393)	1,298,967	12,399,804	19,185,793
8	RECEIPTS/REVENUES		Acct No.				
9	LOCAL SOURCES		1000	59,678,815	7,360,961	1,613,109	61,959
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0	0
11	STATE SOURCES		3000	11,422,130	20,000	740,473	0
12	FEDERAL SOURCES		4000	10,578,781	0	0	0
13	Total Receipts/Revenues			81,679,726	7,380,961	2,353,582	61,959
14	DISBURSEMENTS/EXPENDITURES		Funct No.				
15	INSTRUCTION		1000	57,229,887			57,229,887
16	SUPPORT SERVICES		2000	25,973,602	6,798,721	3,426,294	36,198,617
17	COMMUNITY SERVICES		3000	1,024,663	0	0	1,024,663
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	725,000	0	0	725,000
19	DEBT SERVICES		5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES		6000	0	0	0	0
21	Total Disbursements/Expenditures			84,953,152	6,798,721	3,426,294	95,178,167
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(3,273,426)	582,240	(1,072,712)	61,959
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)			530,799	0	0	530,799
25	OTHER USES OF FUNDS (8000)			56,729	0	0	95,799
26	TOTAL OTHER SOURCES/USES OF FUNDS			474,070	0	0	(95,799)
27	ESTIMATED ENDING FUND BALANCE			3,639,059	(369,153)	226,255	12,365,964

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1	Champaign Community Unit School District # 4 9-010-0040 <i>District Number</i>		ESTIMATED BUDGET				
2			FY2011-12				
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,639,059	(369,153)	226,255	12,365,964	15,862,125
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		3,639,059	(369,153)	226,255	12,365,964	15,862,125

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1	Champaign Community Unit School District # 4 9-010-0040 <i>District Number</i>		ESTIMATED BUDGET FY2012-13				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,639,059	(369,153)	226,255	12,365,964	15,862,125
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		3,639,059	(369,153)	226,255	12,365,964	15,862,125

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1	Champaign Community Unit School District # 4 9-010-0040 <i>District Number</i>		ESTIMATED BUDGET FY2013-14				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,639,059	(369,153)	226,255	12,365,964	15,862,125
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		3,639,059	(369,153)	226,255	12,365,964	15,862,125

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1	Champaign Community Unit School District # 4 9-010-0040 <i>District Number</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: _____ <i>(Enter as MM/DD/YY)</i>			
2						
3						
4						
5						
6			FY2010-11	FY2011-12	FY2012-13	FY2013-14
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		19,185,793	15,862,125	15,862,125	15,862,125
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	68,714,844	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	12,182,603	0	0	0
12	FEDERAL SOURCES	4000	10,578,781	0	0	0
13	Total Receipts/Revenues		91,476,228	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	57,229,887	0	0	0
16	SUPPORT SERVICES	2000	36,198,617	0	0	0
17	COMMUNITY SERVICES	3000	1,024,663	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	725,000	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		95,178,167	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(3,701,939)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		530,799	0	0	0
25	OTHER USES OF FUNDS (8000)		152,528	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		378,271	0	0	0
27	ESTIMATED ENDING FUND BALANCE		15,862,125	15,862,125	15,862,125	15,862,125

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2011 through Fiscal Year 2014

Champaign Community Unit School District # 4

9-010-0040-26

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/2011/budget.htm

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

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

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2011 budgeted expenditures over FY2010 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: Champaign Community Unit School District # 4
RCDT Number: 9-010-0040-26

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2010			Budgeted Expenditures, Fiscal Year 2011		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	360,257		360,257	375,258		375,258
2. Special Area Administration Services	2330	179,237		179,237	224,751		224,751
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	258,220		258,220	254,125	0	254,125
5. Internal Services	2570	332,164		332,164	318,140		318,140
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0			0
8. Totals		1,129,878	0	1,129,878	1,172,274	0	1,172,274
9. Estimated Percent Increase (Decrease) for FY2011 (Budgeted) over FY2010 (Actual)							4%

Reference Description

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

CHECK FOR ERRORS	
<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
Is Deficit Reduction Plan Required?	Deficit reduction plan is not required.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	ACCRUAL
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C28, D28, F28), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C51, D51, F51).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C29:K29), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C52:H52, J52).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E38) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C56, D56, H56).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C57, D57, H57).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E40) must equal (Funds 10 & 20 - Acct 8600 - Cells C58, D58).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E41) must equal (Funds 10 & 20 - Acct 8700 - Cells C59, D59).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H42) must equal (Fund 10 & 20, Acct 8800 - Cells C60, D60).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2010, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2011, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

End of Balancing