

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

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

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

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

District Name: Champaign Community School District Unit 4
District RCDT No: 9-010-0040-26

Budget of Champaign Community School District Unit 4, County of Champaign,
State of Illinois, for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010.

WHEREAS the Board of Education of Champaign Community School District Unit 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 29th day of September, 2009, 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 29th
day of September, 2009 by a roll call vote of 4 Yeas, and 1 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
Scott MacAdam	Greg Novak
David Tomlinson	
Kristine Chalifoux	
Susan Grey	

* 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. The electronic version does not require member signatures.

BUDGET SUMMARY

1	A	B	C	D	E	F	G	H	I	J	K	L
	[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 ¹		6,503,702	96,482	628,350	400,032	800,233	0	12,601,094	(454,842)	338,032	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	59,596,041	6,737,634	4,593,698	2,513,649	2,521,508	700,000	368,058	2,145,319	393,314	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	12,372,163	20,000	0	868,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	11,791,562	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues		83,759,766	6,757,634	4,593,698	3,381,649	2,521,508	700,000	368,058	2,145,319	393,314	
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		83,759,766	6,757,634	4,593,698	3,381,649	2,521,508	700,000	368,058	2,145,319	393,314	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	58,677,459				1,321,359					
14	SUPPORT SERVICES	2000	26,227,883	7,726,337		3,249,085	2,431,385	15,700,000		1,856,372	25,000	
15	COMMUNITY SERVICES	3000	1,131,077	0		0	109,912					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,074,000	0	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	2,839,063	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures		87,110,419	7,726,337	2,839,063	3,249,085	3,862,656	15,700,000		1,856,372	25,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		87,110,419	7,726,337	2,839,063	3,249,085	3,862,656	15,700,000		1,856,372	25,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(3,350,653)	(968,703)	1,754,635	132,564	(1,341,148)	(15,000,000)	368,058	288,947	368,314	
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	320,000									
28	Transfer Among Funds	7130										
29	Transfer of Interest	7140										
30	Transfer from Capital Projects Fund to O&M Fund	7150		700,000								
31	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160										
32	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ³ Proceeds to Debt Service Fund	7170										
33	SALE OF BONDS (7200)											
34	Principal on Bonds Sold ⁴	7210						70,000,000				
35	Premium on Bonds Sold	7220										
36	Accrued Interest on Bonds Sold	7230										
37	Sale or Compensation for Fixed Assets ⁵	7300										
38	Transfer to Debt Service to Pay Principal on Capital Leases	7400			87,151							
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			14,500,000							
45	Total Other Sources of Funds		320,000	700,000	14,587,151	0	0	70,000,000	0	0	0	

1	A	B	C	D	E	F	G	H	I	J	K	L
	[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	OTHER USES OF FUNDS (8000)											
48	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
49	Abolishment or Abatement of the Working Cash Fund	8110							0			
50	Transfer of Working Cash Fund Interest	8120							320,000			
51	Transfer Among Funds	8130										
52	Transfer of Interest ⁶	8140										
53	Transfer from Capital Projects Fund to O&M Fund	8150						700,000				
54	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160									0	
55	Transfer of Excess Accumulated Fire Prev & Safety Bond ³ and Int Proceeds to Debt Service Fund	8170									0	
56	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400	87,151									
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			15,060,000			14,500,000				
63	Total Other Uses of Funds		87,151	0	15,060,000	0	0	15,200,000	320,000	0	0	
64	Total Other Sources/Uses of Fund		232,849	700,000	(472,849)	0	0	54,800,000	(320,000)	0	0	
65	ESTIMATED ENDING FUND BALANCE June 30, 2010		3,385,898	(172,221)	1,910,136	532,596	(540,915)	39,800,000	12,649,152	(165,895)	706,346	

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	60,447,026	3,124,079		1,610,324		0		0	0	65,181,429
71	Employee Benefits	200	12,560,953	345,520		111,672	3,862,656	0		0	0	16,880,801
72	Purchased Services	300	4,308,100	921,700	0	703,563		15,700,000		1,854,872	0	23,488,235
73	Supplies & Materials	400	4,910,718	2,449,000		588,100		0		1,500	0	7,949,318
74	Capital Outlay	500	659,622	886,038		235,426		0		0	25,000	1,806,086
75	Other Objects	600	4,224,000	0	2,839,063	0	0	0		0	0	7,063,063
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		87,110,419	7,726,337	2,839,063	3,249,085	3,862,656	15,700,000		1,856,372	25,000	122,368,932

SUMMARY OF CASH TRANSACTIONS

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
3	BEGINNING CASH BALANCE ON HAND July 1, 2009 ⁷		11,426,416	1,879,339	893,763	1,143,038	1,350,000	0	952	0	330,638	
4	Total Direct Receipts & Other Sources ⁸		84,079,766	7,457,634	19,180,849	3,381,649	2,521,508	70,700,000	368,058	2,145,319	393,314	
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		84,079,766	7,457,634	19,180,849	3,381,649	2,521,508	70,700,000	368,058	2,145,319	393,314	
12	Total Amount Available		95,506,182	9,336,973	20,074,612	4,524,687	3,871,508	70,700,000	369,010	2,145,319	723,952	
13	Total Direct Disbursements & Other Uses ⁹		87,197,570	7,726,337	17,899,063	3,249,085	3,862,656	30,900,000	320,000	1,856,372	25,000	
14	OTHER DISBURSEMENTS											
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141										
16	Interfund Loans Payable (Repayment of Loans)	411										
17	Notes and Warrants Payable	433										
18	Other Current Liabilities	499										
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0	
20	Total Direct Disbursements, Other Uses, & Other Disbursements		87,197,570	7,726,337	17,899,063	3,249,085	3,862,656	30,900,000	320,000	1,856,372	25,000	
21	ENDING CASH BALANCE ON HAND June 30, 2010 ⁷		8,308,612	1,610,636	2,175,549	1,275,602	8,852	39,800,000	49,010	288,947	698,952	

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
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	52,414,778	6,557,134	2,829,698	2,412,549	1,157,254		48,058	2,143,419	388,314
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	1,161,099								
8	FICA and Medicare Only Levies	1150					1,157,254				
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		53,575,877	6,557,134	2,829,698	2,412,549	2,314,508	0	48,058	2,143,419	388,314
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	17,000	2,000	1,000	400	1,200			700	
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	2,272,242				170,500				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	21,000	3,500	2,000	700	2,300			1,200	
18	Total Payments in Lieu of Taxes		2,310,242	5,500	3,000	1,100	174,000	0	0	1,900	0
19	TUITION ¹⁴										
20	Regular Tuition from Pupils or Parents (In State)	1311	50,000								
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	9,000								
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	20,000								
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		79,000								
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				80,000					
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									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
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					80,000					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	775,000	95,000	35,000	20,000	33,000	700,000	320,000		5,000
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		775,000	95,000	35,000	20,000	33,000	700,000	320,000	0	5,000
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	550,000								
70	Sales to Pupils - Breakfast	1612	18,000								
71	Sales to Pupils - A la Carte	1613	304,000								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	38,000								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		910,000								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	64,424								
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		64,424	0							
83	TEXTBOOK Income										
84	Rentals - Regular Textbooks	1811	367,348								
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		367,348								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		80,000							
96	Contributions and Donations from Private Sources	1920	68,000								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	5,000								
100	Payments of Surplus Moneys from TIF Districts	1960	377,139								
101	Drivers' Education Fees	1970	27,000								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983			1,726,000						
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993	900,000								
107	Other Local Revenues (Describe & Itemize)	1999	137,011								
108	Total Other Revenue from Local Sources		1,514,150	80,000	1,726,000	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	59,596,041	6,737,634	4,593,698	2,513,649	2,521,508	700,000	368,058	2,145,319	393,314

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	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	5,637,198								
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		20,000							
121	Total Unrestricted Grants-In-Aid		5,637,198	20,000	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	825,000								
125	Special Education - Extraordinary	3105	1,351,000								
126	Special Education - Personnel	3110	2,425,000								
127	Special Education - Orphanage - Individual	3120	175,000								
128	Special Education - Orphanage - Summer	3130	24,000								
129	Special Education - Summer School	3145	10,000								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		4,810,000	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	65,999								
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		65,999	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	106,960								
143	Bilingual Ed Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		106,960				0				
145	State Free Lunch & Breakfast	3360	51,000								
146	School Breakfast Initiative	3365	2,600								
147	Driver Education	3370	65,000								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500				353,000					
152	Transportation - Special Education	3510				515,000					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		868,000	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695	199,239								
158	Early Childhood - Block Grant	3705	974,968								
159	Reading Improvement Block Grant	3715	291,234								
160	Reading Improvement Block Grant - Reading Recovery	3720	19,800								
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775	75,000								
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	73,165								
172	Total Restricted Grants-In-Aid		6,734,965	0	0	868,000	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	12,372,163	20,000	0	868,000	0	0	0	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	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			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	1,400,000								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	335,000								
197	Summer Food Service Admin/Program	4225	90,000								
198	Child Care Commodity/SFS 13-Adult Day Care	4226	24,000								
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		1,849,000				0				
201	TITLE I										
202	Title I - Low Income	4300	2,130,000								
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	Total Title I		2,130,000	0		0	0				

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
211	TITLE IV										
212	Title IV - Safe & Drug Free Schools - Formula	4400	36,655								
213	Title IV - 21st Century	4421									
214	Title IV - Other (Describe & Itemize)	4499									
215	Total Title IV		36,655	0		0	0				
216	FEDERAL - SPECIAL EDUCATION										
217	Federal Special Education - Preschool Flow-Through	4600	86,239								
218	Federal Special Education - Preschool Discretionary	4605									
219	Federal Special Education - IDEA Flow Through/Low Incidence	4620	2,319,456								
220	Federal Special Education - IDEA Room & Board	4625	100,000								
221	Federal Special Education - IDEA Discretionary	4630									
222	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
223	Total Federal Special Education		2,505,695	0		0	0				
224	CTE - PERKINS										
225	CTE - Perkins-Title III E Tech Prep	4770									
226	CTE - Other (Describe & Itemize)	4799									
227	Total CTE - Perkins		0	0			0				
228	Federal - Adult Education	4810									
229	General State Aid - Education Stabilization	4850	761,178								
230	Title I - Low Income	4851	1,228,913								
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	79,413								
236	IDEA - Part B - Flow-Through	4857	1,990,702								
237	Title IID - Technology-Formula	4860									
238	Title IID - Technology - Competitive	4861									
239	McKinney -Vento Homeless Education	4862	9,999								
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	299,996								
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	Total Stimulus Programs		4,370,201	0	0	0	0	0		0	0
259	Advanced Placement Fee/International Baccalaureate	4904									
260	Emergency Immigrant Assistance	4905	55,750								
261	Title III - English Language Acquisition	4909	34,900								
262	Learn & Serve America	4910									
263	McKinney Education for Homeless Children	4920									
264	Title II - Eisenhower - Professional Development Formula	4930									
265	Title II - Teacher Quality	4932	534,361								
266	Federal Charter Schools	4960									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
267	Medicaid Matching Funds - Administrative Outreach	4991	275,000								
268	Medicaid Matching Funds - Fee-For-Service Program	4992									
269	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998									
270	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		11,791,562	0	0	0	0	0		0	0
271	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	11,791,562	0	0	0	0	0	0	0	0
272	TOTAL DIRECT RECEIPTS/REVENUES		83,759,766	6,757,634	4,593,698	3,381,649	2,521,508	700,000	368,058	2,145,319	393,314

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	28,364,789	6,527,933	142,600	1,456,698	195,530				36,687,550
6	Pre-K Programs	1125	25,543	7,325							32,868
7	Special Education Programs (Functions 1200 - 1220)	1200	9,879,516	2,209,276	330,126	113,913	21,680	3,150,000			15,704,511
8	Special Education Programs Pre-K	1225									0
9	Remedial and Supplemental Programs K-12	1250	1,924,843	593,838	10,000	72,143					2,600,824
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300	78,461								78,461
12	CTE Programs	1400			8,000						8,000
13	Interscholastic Programs	1500	169,851	26,138	188,022	150,529	31,925				566,465
14	Summer School Programs	1600	199,999	5,967	5,755	17,200					228,921
15	Gifted Programs	1650	533,545	125,457	8,000	14,500					681,502
16	Driver's Education Programs	1700	171,693	22,573		4,680					198,946
17	Bilingual Programs	1800	982,133	215,369	3,700	17,681					1,218,883
18	Truant Alternative & Optional Programs	1900	560,044	73,894	22,800	12,365	1,425				670,528
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	42,890,417	9,807,770	719,003	1,859,709	250,560	3,150,000	0	0	58,677,459
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	1,640,762	295,481	31,305	33,301	1,000				2,001,849
36	Guidance Services	2120	1,008,704	192,385	4,135	4,750	200				1,210,174
37	Health Services	2130	116,404	5,102	7,150	9,500	9,695				147,851
38	Psychological Services	2140	572,474	124,341	92,000	25,500					814,315
39	Speech Pathology & Audiology Services	2150	1,135,196	235,911	173,605	8,300					1,553,012
40	Other Support Services - Pupils (Describe & Itemize)	2190									0
41	Total Support Services - Pupil	2100	4,473,540	853,220	308,195	81,351	10,895	0	0	0	5,727,201
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	3,111,770	430,301	727,091	448,249	16,700				4,734,111
44	Educational Media Services	2220	978,900	185,922	22,300	125,950					1,313,072
45	Assessment & Testing	2230	1,525	440	27,571	51,000					80,536
46	Total Support Services - Instructional Staff	2200	4,092,195	616,663	776,962	625,199	16,700	0	0	0	6,127,719
47	Support Services - General Administration										
48	Board of Education Services	2310	6,240	168,921	635,077	17,500	500				828,238
49	Executive Administration Services	2320	245,943	39,528	63,500	21,950	200				371,121
50	Special Area Administration Services	2330	175,399	18,171	10,179	6,000					209,749
51	Tort Immunity Services	2360 - 2370									0
52	Total Support Services - General Administration	2300	427,582	226,620	708,756	45,450	700	0	0	0	1,409,108
53	Support Services - School Administration										
54	Office of the Principal Services	2410	5,026,621	705,896	147,400	189,114	34,191				6,103,222
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	Total Support Services - School Administration	2400	5,026,621	705,896	147,400	189,114	34,191	0	0	0	6,103,222

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
57	Support Services - Business										
58	Direction of Business Support Services	2510	234,474	8,448							242,922
59	Fiscal Services	2520	305,907	35,953	13,100	24,750	11,545				391,255
60	Operation & Maintenance of Plant Services	2540			406,198						406,198
61	Pupil Transportation Services	2550			7,399						7,399
62	Food Services	2560	920,976	95,103	37,100	1,748,600	100,000				2,901,779
63	Internal Services	2570	311,878	31,112	5,076	23,200					371,266
64	Total Support Services - Business	2500	1,773,235	170,616	468,873	1,796,550	111,545	0	0	0	4,320,819
65	Support Services - Central										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620			60,000	5,000					65,000
68	Information Services	2630	216,292	21,771	109,340	4,600	1,200				353,203
69	Staff Services	2640	392,101	86,486	218,301	13,050	3,466				713,404
70	Data Processing Services	2660	288,295	24,075	689,150	127,950	226,000				1,355,470
71	Total Support Services - Central	2600	896,688	132,332	1,076,791	150,600	230,666	0	0	0	2,487,077
72	Other Support Services (Describe & Itemize)	2900	46,912	2,500	1,525	800	1,000				52,737
73	Total Support Services	2000	16,736,773	2,707,847	3,488,502	2,889,064	405,697	0	0	0	26,227,883
74	COMMUNITY SERVICES (ED)	3000	819,836	45,336	100,595	161,945	3,365				1,131,077
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)										
77	Payments for Regular Programs	4110						1,074,000			1,074,000
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			1,074,000			1,074,000
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			1,074,000			1,074,000
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 Ant 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

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
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		60,447,026	12,560,953	4,308,100	4,910,718	659,622	4,224,000	0	0	87,110,419
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,350,653)
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	3,124,079	345,520	921,700	2,449,000	886,038				7,726,337
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	3,124,079	345,520	921,700	2,449,000	886,038	0	0	0	7,726,337
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	3,124,079	345,520	921,700	2,449,000	886,038	0	0	0	7,726,337
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			0
136	Payments to Other Govt Units (Out of State)	4400									0
137	Total Payments to Other District and Govt Unit	4000			0			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 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	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		3,124,079	345,520	921,700	2,449,000	886,038	0	0	0	7,726,337
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(968,703)
151											

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
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
162	Debt Service - Interest on Long-Term Debt	5200						864,063			864,063
163	Debt Service - Payments of Principal on Long-Term Debt¹⁵ (Lease/Purchase Principal Retired)	5300						1,975,000			1,975,000
164	Debt Service Other (Describe & Itemize)	5400									0
165	Total Debt Service	5000			0			2,839,063			2,839,063
166	PROVISION FOR CONTINGENCIES (DS)	6000									0
167	Total Direct Disbursements/Expenditures				0			2,839,063			2,839,063
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,754,635
169											
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Other Support Services - Pupils (Describe & Itemize)	2190									0
173	Pupil Transportation Services	2550	1,610,324	111,672	703,563	588,100	235,426				3,249,085
174	Other Support Services (Describe & Itemize)	2900									0
175	Total Support Services	2000	1,610,324	111,672	703,563	588,100	235,426	0	0	0	3,249,085
176	COMMUNITY SERVICES (TR)										
177	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
178	Payments to Other Govt Units (In-State)										
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	Total Payments to Other Govt Units (In-State)	4100			0			0			0
186	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
187	Total Payments to Other Districts & Govt Units	4000			0			0			0
188	DEBT SERVICE (TR)										
189	Debt Service - Interest on Short-Term Debt										
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	Total Debt Service - Interest On Short-Term Debt	5100						0			0
196	Debt Service - Interest on Long-Term Debt	5200									0
197	Debt Service - Payments of Principal on Long-Term Debt¹⁵ (Lease/Purchase Principal Retired)	5300									0
198	Debt Service - Other (Describe and Itemize)	5400									0
199	Total Debt Service	5000						0			0
200	PROVISION FOR CONTINGENCIES (TR)	6000									0
201	Total Direct Disbursements/Expenditures		1,610,324	111,672	703,563	588,100	235,426	0	0	0	3,249,085
202	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										132,564

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
203											
204	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
205	INSTRUCTION (MR/SS)										
206	Regular Program	1100		531,927							531,927
207	Pre-K Programs	1125		1,791							1,791
208	Special Education Programs (Functions 1200-1220)	1200		709,645							709,645
209	Special Education Programs Pre-K	1225									0
210	Remedial and Supplemental Programs K-12	1250									0
211	Remedial and Supplemental Programs Pre-K	1275									0
212	Adult/Continuing Education Programs	1300		6,260							6,260
213	CTE Programs	1400									0
214	Interscholastic Programs	1500		4,545							4,545
215	Summer School Programs	1600		11,547							11,547
216	Gifted Programs	1650		7,356							7,356
217	Driver's Education Programs	1700		2,395							2,395
218	Bilingual Programs	1800		30,666							30,666
219	Truant Alternative & Optional Programs	1900		15,227							15,227
220	Total Instruction	1000		1,321,359							1,321,359
221	SUPPORT SERVICES (MR/SS)										
222	Support Services - Pupil										
223	Attendance & Social Work Services	2110		97,981							97,981
224	Guidance Services	2120		19,665							19,665
225	Health Services	2130		24,559							24,559
226	Psychological Services	2140		8,899							8,899
227	Speech Pathology & Audiology Services	2150		16,068							16,068
228	Other Support Services - Pupils (Describe & Itemize)	2190									0
229	Total Support Services - Pupil	2100		167,172							167,172
230	Support Services - Instructional Staff										
231	Improvement of Instruction Services	2210		248,613							248,613
232	Educational Media Services	2220		65,018							65,018
233	Assessment & Testing	2230		52							52
234	Total Support Services - Instructional Staff	2200		313,683							313,683
235	Support Services - General Administration										
236	Board of Education Services	2310									0
237	Executive Administration Services	2320		6,040							6,040
238	Special Area Administrative Services	2330		18,838							18,838
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	Total Support Services - General Administration	2300		24,878							24,878
249	Support Services - School Administration										
250	Office of the Principal Services	2410		373,084							373,084
251	Other Support Services - School Administration (Describe & Itemize)	2490									0
252	Total Support Services - School Administration	2400		373,084							373,084
253	Support Services - Business										
254	Direction of Business Support Services	2510		70,910							70,910
255	Fiscal Services	2520		66,411							66,411
256	Facilities Acquisition & Construction Services	2530									0
257	Operation & Maintenance of Plant Service	2540		670,503							670,503

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
258	Pupil Transportation Services	2550		349,376							349,376
259	Food Services	2560		185,988							185,988
260	Internal Services	2570		70,111							70,111
261	Total Support Services - Business	2500		1,413,299							1,413,299
262	Support Services - Central										
263	Direction of Central Support Services	2610									0
264	Planning, Research, Development & Evaluation Services	2620									0
265	Information Services	2630		42,773							42,773
266	Staff Services	2640		38,115							38,115
267	Data Processing Services	2660		51,950							51,950
268	Total Support Services - Central	2600		132,838							132,838
269	Other Support Services (Describe & Itemize)	2900		6,431							6,431
270	Total Support Services	2000		2,431,385							2,431,385
271	COMMUNITY SERVICES (MR/SS)	3000		109,912							109,912
272	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
273	Payments for Special Education Programs	4120									0
274	Payments for Vocational Education Programs	4140									0
275	Total Payments to Other Districts & Govt Units	4000		0							0
276	DEBT SERVICE (MR/SS)										
277	Debt Service - Interest on Short-Term Debt										
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	Total Debt Service	5000						0			0
284	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
285	Total Direct Disbursements/Expenditures			3,862,656				0			3,862,656
286	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,341,148)
287											
288	60 - CAPITAL PROJECTS (CP)										
289	SUPPORT SERVICES (CP)										
290	Support Services - Business										
291	Facilities Acquisition & Construction Services	2530			15,000,000						15,000,000
292	Other Support Services (Describe & Itemize)	2900			700,000						700,000
293	Total Support Services	2000	0	0	15,700,000	0	0	0	0	0	15,700,000
294	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
295	Payments to Other Govt Units (In-State)										
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	Total Payments to Other Districts & Govt Units	4000			0			0			0
301	PROVISION FOR CONTINGENCIES (CP)	6000									0
302	Total Direct Disbursements/Expenditures		0	0	15,700,000	0	0	0	0	0	15,700,000
303	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(15,000,000)
304											
305	70 WORKING CASH FUND (WC)										
306											

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
307	80 - TORT FUND (TF)										
308	SUPPORT SERVICES - GENERAL ADMINISTRATION										
309	Claims Paid from Self Insurance Fund	2361									0
310	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			790,000						790,000
311	Unemployment Insurance Payments	2363			85,000						85,000
312	Insurance Payments (regular or self-insurance)	2364			389,872						389,872
313	Risk Management and Claims Services Payments	2365									0
314	Judgment and Settlements	2366									0
315	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367			40,000	1,500					41,500
316	Reciprocal Insurance Payments	2368									0
317	Legal Service	2369			550,000						550,000
318	Property Insurance (Building & Grounds)	2371									0
319	Vehicle Insurance (Transportation)	2372									0
320	Total Support Services - General Administration	2000	0	0	1,854,872	1,500	0	0	0	0	1,856,372
321	DEBT SERVICE (TF)										
322	Debt Service - Interest on Short-Term Debt										
323	Tax Anticipation Warrants	5110									0
324	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
325	Other Interest on Short-Term Debt	5150									0
326	Total Debt Service	5000						0			0
327	PROVISION FOR CONTINGENCIES (TF)										
328	Total Direct Disbursements/Expenditures		0	0	1,854,872	1,500	0	0	0	0	1,856,372
329	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										288,947
330											
331	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
332	SUPPORT SERVICES (FP&S)										
333	Support Services - Business										
334	Facilities Acquisition & Construction Services	2530									0
335	Operation & Maintenance of Plant Service	2540					25,000				25,000
336	Total Support Services - Business	2500	0	0	0	0	25,000	0	0	0	25,000
337	Other Support Services (Describe & Itemize)	2900									0
338	Total Support Services	2000	0	0	0	0	25,000	0	0	0	25,000
339	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
340	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
341	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
342	DEBT SERVICE (FP&S)										
343	Debt Service - Interest on Short-Term Debt										
344	Tax Anticipation Warrants	5110									0
345	Other Interest on Short-Term Debt	5150									0
346	Total Debt Service - Interest on Short-Term Debt	5100						0			0
347	Debt Service - Interest on Long-Term Debt	5200									0
348	Total Debt Service	5000						0			0
349	PROVISIONS FOR CONTINGENCIES (FP&S)										
350	Total Direct Disbursements/Expenditures		0	0	0	0	25,000	0	0	0	25,000
351	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										368,314

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

1. Fund 10 Revenue 1290 represents Payments in Lieu of Taxes from the University of Illinois.
 2. Fund 10 Revenue 1999 is made up of the following: A. \$65,000 from Workforce Investment Act, B. \$39,511 in Community Development Block Grants from the City of Champaign, and C. \$32,500 in textbook sales to third parties
 3. Fund 20 Revenue 3099 \$20,000 represents payments from DCEO Grants.
 4. Fund 10 Revenue 3999 \$37,023 stipends for teachers at hard to staff schools and \$36,142 for Mentoring Grants
 5. Fund 60 Expense \$700,000 represents bond issuance costs.
-
-

Champaign Community School District Unit 4 9010004026

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
Direct Revenues	83,759,766	6,757,634	3,381,649	368,058	94,267,107
Direct Expenditures	87,110,419	7,726,337	3,249,085		98,085,841
Difference	(3,350,653)	(968,703)	132,564	368,058	(3,818,734)
Estimated Fund Balance - June 30, 2010	3,385,898	(172,221)	532,596	12,649,152	16,395,425

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

A deficit reduction plan is required if the local board of education adopts (or amends) the 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	Champaign Community School District Unit 4 9010004026 <i>District Number</i>		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2009-10				
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)		6,503,702	96,482	400,032	12,601,094	19,601,310
8	RECEIPTS/REVENUES		Acct No.				
9	LOCAL SOURCES		1000	59,596,041	6,737,634	2,513,649	368,058
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0	0
11	STATE SOURCES		3000	12,372,163	20,000	868,000	0
12	FEDERAL SOURCES		4000	11,791,562	0	0	0
13	Total Receipts/Revenues			83,759,766	6,757,634	3,381,649	368,058
14	DISBURSEMENTS/EXPENDITURES		Funct No.				
15	INSTRUCTION		1000	58,677,459			58,677,459
16	SUPPORT SERVICES		2000	26,227,883	7,726,337	3,249,085	37,203,305
17	COMMUNITY SERVICES		3000	1,131,077	0	0	1,131,077
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	1,074,000	0	0	1,074,000
19	DEBT SERVICES		5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES		6000	0	0	0	0
21	Total Disbursements/Expenditures			87,110,419	7,726,337	3,249,085	98,085,841
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(3,350,653)	(968,703)	132,564	368,058
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)			320,000	700,000	0	0
25	OTHER USES OF FUNDS (8000)			87,151	0	0	320,000
26	TOTAL OTHER SOURCES/USES OF FUNDS			232,849	700,000	0	(320,000)
27	ESTIMATED ENDING FUND BALANCE			3,385,898	(172,221)	532,596	12,649,152

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L	
1	Champaign Community School District Unit 4 9010004026 <i>District Number</i>		ESTIMATED BUDGET					
2			FY2010-11					
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)		3,385,898	(172,221)	532,596	12,649,152	16,395,425	
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		3,385,898	(172,221)	532,596	12,649,152	16,395,425	

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1	Champaign Community School District Unit 4 9010004026 <i>District Number</i>		ESTIMATED BUDGET FY2011-12				
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)		3,385,898	(172,221)	532,596	12,649,152	16,395,425
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		3,385,898	(172,221)	532,596	12,649,152	16,395,425

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1	Champaign Community School District Unit 4 9010004026 <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)		3,385,898	(172,221)	532,596	12,649,152	16,395,425
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		3,385,898	(172,221)	532,596	12,649,152	16,395,425

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1	Champaign Community School District Unit 4 9010004026 <i>District Number</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> _____ (Enter as MM/DD/YY)			
2						
3						
4						
5						
6			FY2009-10	FY2010-11	FY2011-12	FY2012-13
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		19,601,310	16,395,425	16,395,425	16,395,425
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	69,215,382	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	13,260,163	0	0	0
12	FEDERAL SOURCES	4000	11,791,562	0	0	0
13	Total Receipts/Revenues		94,267,107	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	58,677,459	0	0	0
16	SUPPORT SERVICES	2000	37,203,305	0	0	0
17	COMMUNITY SERVICES	3000	1,131,077	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,074,000	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		98,085,841	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(3,818,734)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		1,020,000	0	0	0
25	OTHER USES OF FUNDS (8000)		407,151	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		612,849	0	0	0
27	ESTIMATED ENDING FUND BALANCE		16,395,425	16,395,425	16,395,425	16,395,425

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

Champaign Community School District Unit 4 **9010004026**

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

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: Champaign Community School District Unit 4
RCDT Number: 00-000-0000-00

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	353,931		353,931	371,121		371,121
2. Special Area Administration Services	2330	114,744		114,744	209,749		209,749
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	220,650	0	220,650	242,922	0	242,922
5. Internal Services	2570	326,551		326,551	371,266		371,266
6. Direction of Central Support Services	2610	139,946		139,946	0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0			0
8. Totals		1,155,822	0	1,155,822	1,195,058	0	1,195,058
9. Estimated Percent Increase (Decrease) for FY2010 (Budgeted) over FY2009 (Actual)							3%

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 Function 4100 for estimated public facility disbursements/expenditures.
- ¹⁵ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)

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 - Line 28), must equal (Funds 10, 20 & 40 - Acct 8130 - Line 51).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Line 29), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Line 52).	OK
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).	OK
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).	OK
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).	OK
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).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Line 42) must equal (Fund 10 & 20, Acct 8800 - Line 60).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2009, (CashSum 4, All Funds - line 3), cannot be negative.	
Educational Fund (10)	OK
Operations & Maintenance Fund (20)	OK
Debt Service Fund (30)	OK
Transportation Fund (40)	OK
Municipal Retirement/Social Security Fund (50)	OK
Capital Projects Fund (60)	OK
Working Cash Fund (70)	OK
Tort (80)	OK
Fire Prevention & Safety Fund (90)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2010, (Page CashSum 4 - All Funds - Line 21), cannot be negative.	
Educational Fund (10)	OK
Operations & Maintenance Fund Balance (20)	OK
Debt Service Fund (30)	OK
Transportation Fund (40)	OK
Municipal Retirement/Social Security Fund (50)	OK
Capital Projects Fund (60)	OK
Working Cash Fund (70)	OK
Tort (80)	OK
Fire Prevention & Safety Fund (90)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4 - Line 10), must equal Other Disbursements, (Page CashSum 4, Line19).	
Interfund Loans Payble (Funds 10 thru 60, 80, 90 - Acct 411 - Line 6) must equal Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Line 15).	OK
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).	OK

End of Balancing