

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2012 - June 30, 2013

Balanced budget, no deficit
reduction plan is required.

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

District Name: Champaign Community Unit School District No. 4

District RCDT No: 9-010-0040-26

Budget of Champaign Community Unit School District No. 4, County of Champaign,
State of Illinois, for the Fiscal Year beginning July 1, 2012 and ending June 30, 2013.

WHEREAS the Board of Education of Champaign Community Unit School District No. 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 24th day of September, 20 12,
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, 2012 and ending June 30, 2013.

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 24th
day of September, 20 12 by a roll call vote of 6 Yeas, and 0 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
Susan Grey	
Thomas Lockman	
Kristine Chalifoux	
Stig Lanesskog	
Jamar Brown	
Ileana Saveley	

* 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/2013/budget.htm. The electronic version does not require member signatures.

#####

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, 2012 ¹		10,854,918	407,973	1,599,873	(387,866)	696,216	29,504,980	12,416,158	877,601	759,274	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	63,023,461	7,333,811	5,842,586	3,750,912	3,574,743	1,719,205	64,363	2,505,799	27,963	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	14,164,279	0	0	600,000	0	275,087	0	0	0	
8	FEDERAL SOURCES	4000	9,694,839	0	1,546,909	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		86,882,579	7,333,811	7,389,495	4,350,912	3,574,743	1,994,292	64,363	2,505,799	27,963	
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		86,882,579	7,333,811	7,389,495	4,350,912	3,574,743	1,994,292	64,363	2,505,799	27,963	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	57,601,090				1,281,785					
14	SUPPORT SERVICES	2000	26,782,884	7,258,391		4,264,351	2,239,993	23,838,187		1,575,000	300,000	
15	COMMUNITY SERVICES	3000	1,089,511	0		0	104,255					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	542,000	0	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	7,574,702	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0			0	0	
19	Total Direct Disbursements/Expenditures ⁹		86,015,485	7,258,391	7,574,702	4,264,351	3,626,033	23,838,187		1,575,000	300,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		86,015,485	7,258,391	7,574,702	4,264,351	3,626,033	23,838,187		1,575,000	300,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		867,094	75,420	(185,207)	86,561	(51,290)	(21,843,895)	64,363	930,799	(272,037)	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110		9,767,157								
28	Transfer of Working Cash Fund Interest	7120	85,086									
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210							9,575,000			
36	Premium on Bonds Sold	7220			128,962				192,157			
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						9,767,157				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		85,086	9,767,157	128,962	0	0	9,767,157	9,767,157	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	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							9,767,157			
51	Transfer of Working Cash Fund Interest	8120							85,086			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830		9,767,157								
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	9,767,157	0	0	0	0	9,852,243	0	0	
80	Total Other Sources/Uses of Fund		85,086	0	128,962	0	0	9,767,157	(85,086)	0	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2013		11,807,098	483,393	1,543,628	(301,305)	644,926	17,428,242	12,395,435	1,808,400	487,237	

82	SUMMARY OF EXPENDITURES (by Major Object)											
83												
84	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
85	Object Name											
86	Salaries	100	58,824,937	3,112,682		1,880,567		60,853		0	0	63,879,039
87	Employee Benefits	200	13,414,338	536,088		210,206	3,626,033	7,621		0	0	17,794,286
88	Purchased Services	300	4,850,317	957,500	1,136	793,025		10,770,532		1,570,000	300,000	19,242,510
89	Supplies & Materials	400	5,370,638	2,452,121		846,748		63,902		5,000	0	8,738,409
90	Capital Outlay	500	585,556	200,000		533,805		12,935,279		0	0	14,254,640
91	Other Objects	600	2,964,300	0	7,573,566	0	0	0		0	0	10,537,866
92	Non-Capitalized Equipment	700	5,399	0		0		0		0	0	5,399
93	Termination Benefits	800	0	0		0		0		0	0	0
94	Total Expenditures		86,015,485	7,258,391	7,574,702	4,264,351	3,626,033	23,838,187		1,575,000	300,000	134,452,149

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, 2012 ⁷		38,409,601	4,059,310	129,684	1,054,197	2,695,126	32,262,671	12,431,790	2,184,405	774,262
4	Total Direct Receipts & Other Sources ⁸		86,967,665	17,100,968	7,518,457	4,350,912	3,574,743	11,761,449	9,831,520	2,505,799	27,963
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		86,967,665	17,100,968	7,518,457	4,350,912	3,574,743	11,761,449	9,831,520	2,505,799	27,963
12	Total Amount Available		125,377,266	21,160,278	7,648,141	5,405,109	6,269,869	44,024,120	22,263,310	4,690,204	802,225
13	Total Direct Disbursements & Other Uses ⁹		86,015,485	17,025,548	7,574,702	4,264,351	3,626,033	23,838,187	9,852,243	1,575,000	300,000
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		86,015,485	17,025,548	7,574,702	4,264,351	3,626,033	23,838,187	9,852,243	1,575,000	300,000
21	ENDING CASH BALANCE ON HAND June 30, 2013 ⁷		39,361,781	4,134,730	73,439	1,140,758	2,643,836	20,185,933	12,411,067	3,115,204	502,225

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	56,632,108	7,230,911	0	3,522,912	1,398,219		26,963	2,504,199	26,963
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	1,394,368								
8	FICA and Medicare Only Levies	1150					2,010,662				
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		58,026,476	7,230,911	0	3,522,912	3,408,881	0	26,963	2,504,199	26,963
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	16,000	2,000		500	1,000			700	
15	Payments from Local Housing Authority	1220	3,000	400		100	250			100	
16	Corporate Personal Property Replacement Taxes ¹³	1230	2,114,389				161,012				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	12,000	1,500		400	900			500	
18	Total Payments in Lieu of Taxes		2,145,389	3,900	0	1,000	163,162	0	0	1,300	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311	46,500								
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	30,000								
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	9,058								
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		85,558								
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				225,000					
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					225,000					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	81,900	3,000	1,200	1,000	2,700	604,366	37,400	300	1,000
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		81,900	3,000	1,200	1,000	2,700	604,366	37,400	300	1,000
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	530,000								
70	Sales to Pupils - Breakfast	1612	19,000								
71	Sales to Pupils - A la Carte	1613	265,900								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	21,500								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		836,400								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	72,000								
78	Admissions - Other	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	1,000								
82	Total District/School Activity Income		73,000	0							
83	TEXTBOOK Income										
84	Rentals - Regular Textbooks	1811	340,000								
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		340,000								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		90,000							
96	Contributions and Donations from Private Sources	1920	76,793								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940	1,000								
99	Refund of Prior Years' Expenditures	1950	20,000	1,000		1,000					
100	Payments of Surplus Moneys from TIF Districts	1960	423,445								
101	Drivers' Education Fees	1970	37,000								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983			5,841,386			1,114,839			
104	Payment from Other Districts	1991	20,000								
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993	650,000								
107	Other Local Revenues (Describe & Itemize)	1999	206,500	5,000							
108	Total Other Revenue from Local Sources		1,434,738	96,000	5,841,386	1,000	0	1,114,839	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	63,023,461	7,333,811	5,842,586	3,750,912	3,574,743	1,719,205	64,363	2,505,799	27,963

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
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	8,043,014								
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		8,043,014	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	796,000								
125	Special Education - Extraordinary	3105	1,307,837								
126	Special Education - Personnel	3110	2,300,000								
127	Special Education - Orphanage - Individual	3120	200,000								
128	Special Education - Orphanage - Summer	3130	75,000								
129	Special Education - Summer School	3145	7,500								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		4,686,337	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	58,849								
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		58,849	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	140,716								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		140,716				0				
145	State Free Lunch & Breakfast	3360	111,000								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	68,000								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500				250,000					
152	Transportation - Special Education	3510				350,000					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		600,000	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695	153,753								
158	Early Childhood - Block Grant	3705	896,610								
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
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									
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	6,000					275,087			
172	Total Restricted Grants-In-Aid		6,121,265	0	0	600,000	0	275,087	0	0	0
173	Total Receipts/Revenues from State Sources	3000	14,164,279	0	0	600,000	0	275,087	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	941,840								
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.		941,840	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	1,765,000								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	430,000								
197	Summer Food Service Admin/Program	4225	78,000								
198	Child Care Commodity/SFS 13-Adult Day Care	4226	25,000								
199	Fresh Fruit and Vegetables	4240	23,830								
200	Food Service - Other (Describe & Itemize)	4299	196,000								
201	Total Food Service		2,517,830				0				
202	TITLE I										
203	Title I - Low Income	4300	2,417,457								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
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		2,417,457	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
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600	88,751								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620	2,302,382								
221	Federal Special Education - IDEA Room & Board	4625	320,000								
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		2,711,133	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title III E 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									
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									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
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			1,546,909						
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		0	0	1,546,909	0	0	0		0	0
260	Race to the Top Program	4901									
261	Advanced Placement Fee/International Baccalaureate	4904									
262	Emergency Immigrant Assistance	4905									
263	Title III - English Language Acquisition	4909	71,250								
264	Learn & Serve America	4910									
265	McKinney Education for Homeless Children	4920									
266	Title II - Eisenhower - Professional Development Formula	4930									
267	Title II - Teacher Quality	4932	448,483								

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
268	Federal Charter Schools	4960									
269	Medicaid Matching Funds - Administrative Outreach	4991	346,813								
270	Medicaid Matching Funds - Fee-For-Service Program	4992									
271	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998	240,033								
272	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		8,752,999	0	1,546,909	0	0	0		0	0
273	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	9,694,839	0	1,546,909	0	0	0	0	0	0
274	TOTAL DIRECT RECEIPTS/REVENUES		86,882,579	7,333,811	7,389,495	4,350,912	3,574,743	1,994,292	64,363	2,505,799	27,963

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	28,565,162	6,710,749	357,352	2,133,506	243,263	12,000	5,399		38,027,431
6	Pre-K Programs	1125									0
7	Special Education Programs (Functions 1200 - 1220)	1200	9,154,279	2,082,786	788,909	174,739	46,000	2,500,000			14,746,713
8	Special Education Programs Pre-K	1225									0
9	Remedial and Supplemental Programs K-12	1250	659,664	376,234	13,000	35,470					1,084,368
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300	72,000								72,000
12	CTE Programs	1400			16,872						16,872
13	Interscholastic Programs	1500	187,317	32,858	180,138	132,938					533,251
14	Summer School Programs	1600	245,717	8,863	2,000	9,000					265,580
15	Gifted Programs	1650	598,147	142,299	7,700	9,500					757,646
16	Driver's Education Programs	1700	136,877	16,935			46,301				200,113
17	Bilingual Programs	1800	1,121,303	248,378	8,900	51,100					1,429,681
18	Truant Alternative & Optional Programs	1900	381,917	78,518	1,000	3,700	2,300				467,435
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	41,122,383	9,697,620	1,375,871	2,549,953	337,864	2,512,000	5,399	0	57,601,090
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	1,480,489	319,832	14,794	23,650	3,749				1,842,514
36	Guidance Services	2120	977,786	212,206	2,460	3,000	3,040				1,198,492
37	Health Services	2130	186,186	26,360	23,450	23,000	1,550				260,546
38	Psychological Services	2140	576,375	141,235	3,550	1,100					722,260
39	Speech Pathology & Audiology Services	2150	1,197,356	268,885	21,000	1,000					1,488,241
40	Other Support Services - Pupils (Describe & Itemize)	2190									0
41	Total Support Services - Pupil	2100	4,418,192	968,518	65,254	51,750	8,339	0	0	0	5,512,053
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	3,807,390	708,792	647,020	550,704	25,703	1,000			5,740,609
44	Educational Media Services	2220	1,067,263	228,458	23,630	105,510	100				1,424,961
45	Assessment & Testing	2230	75,874	15,098	71,700	28,400					191,072
46	Total Support Services - Instructional Staff	2200	4,950,527	952,348	742,350	684,614	25,803	1,000	0	0	7,356,642
47	Support Services - General Administration										
48	Board of Education Services	2310		236,779	533,225	16,775					786,779
49	Executive Administration Services	2320	180,000	29,398	31,600	26,650	16,750				284,398
50	Special Area Administration Services	2330	84,951	18,091	4,930	10,000	2,000	1,300			121,272
51	Tort Immunity Services	2360 - 2370									0
52	Total Support Services - General Administration	2300	264,951	284,268	569,755	53,425	18,750	1,300	0	0	1,192,449
53	Support Services - School Administration										
54	Office of the Principal Services	2410	4,774,955	1,002,111	140,222	239,626	22,800				6,179,714
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	Total Support Services - School Administration	2400	4,774,955	1,002,111	140,222	239,626	22,800	0	0	0	6,179,714

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	157,897	10,886							168,783
59	Fiscal Services	2520	339,610	60,112	4,050	4,950	10,000				418,722
60	Operation & Maintenance of Plant Services	2540			320,481	1,000					321,481
61	Pupil Transportation Services	2550									0
62	Food Services	2560	993,266	150,644	228,769	1,700,000	75,000				3,147,679
63	Internal Services	2570	283,132	51,179	3,290	14,210					351,811
64	Total Support Services - Business	2500	1,773,905	272,821	556,590	1,720,160	85,000	0	0	0	4,408,476
65	Support Services - Central										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620			54,000						54,000
68	Information Services	2630	293,839	59,448	55,010	8,150	800				417,247
69	Staff Services	2640	285,496	65,457	104,536	7,100	3,000				465,589
70	Data Processing Services	2660	135,372	18,889	523,500	1,000	78,500				757,261
71	Total Support Services - Central	2600	714,707	143,794	737,046	16,250	82,300	0	0	0	1,694,097
72	Other Support Services (Describe & Itemize)	2900	65,488	9,364	364,251	350					439,453
73	Total Support Services	2000	16,962,725	3,633,224	3,175,468	2,766,175	242,992	2,300	0	0	26,782,884
74	COMMUNITY SERVICES (ED)	3000	739,829	83,494	206,978	54,510	4,700				1,089,511
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)										
77	Payments for Regular Programs	4110						450,000			450,000
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			92,000						92,000
83	Total Payments to Districts and Other Govt Units (In-State)	4100			92,000			450,000			542,000
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			92,000			450,000			542,000
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

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		58,824,937	13,414,338	4,850,317	5,370,638	585,556	2,964,300	5,399	0	86,015,485
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										867,094
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	3,112,682	536,088	957,500	2,452,121	200,000				7,258,391
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	3,112,682	536,088	957,500	2,452,121	200,000	0	0	0	7,258,391
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	3,112,682	536,088	957,500	2,452,121	200,000	0	0	0	7,258,391
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) ¹⁴	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 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		3,112,682	536,088	957,500	2,452,121	200,000	0	0	0	7,258,391
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										75,420
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

	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
162	Debt Service - Interest on Long-Term Debt	5200						5,008,295			5,008,295
163	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						2,493,459			2,493,459
164	Debt Service Other (Describe & Itemize)	5400			1,136			71,812			72,948
165	Total Debt Service	5000			1,136			7,573,566			7,574,702
166	PROVISION FOR CONTINGENCIES (DS)	6000									0
167	Total Direct Disbursements/Expenditures				1,136			7,573,566			7,574,702
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(185,207)
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	1,880,567	210,206	793,025	846,748	533,805				4,264,351
176	Other Support Services (Describe & Itemize)	2900									0
177	Total Support Services	2000	1,880,567	210,206	793,025	846,748	533,805	0	0	0	4,264,351
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		1,880,567	210,206	793,025	846,748	533,805	0	0	0	4,264,351
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										86,561
206	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
207	INSTRUCTION (MR/SS)										
208	Regular Program	1100		546,911							546,911
209	Pre-K Programs	1125									0
210	Special Education Programs (Functions 1200-1220)	1200		658,555							658,555
211	Special Education Programs Pre-K	1225									0
212	Remedial and Supplemental Programs K-12	1250		10,070							10,070
213	Remedial and Supplemental Programs Pre-K	1275									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
214	Adult/Continuing Education Programs	1300									0
215	CTE Programs	1400									0
216	Interscholastic Programs	1500		3,594							3,594
217	Summer School Programs	1600		13,637							13,637
218	Gifted Programs	1650		7,362							7,362
219	Driver's Education Programs	1700		1,979							1,979
220	Bilingual Programs	1800		30,672							30,672
221	Truant Alternative & Optional Programs	1900		9,005							9,005
222	Total Instruction	1000		1,281,785							1,281,785
223	SUPPORT SERVICES (MR/SS)										
224	Support Services - Pupil										
225	Attendance & Social Work Services	2110		90,866							90,866
226	Guidance Services	2120		23,345							23,345
227	Health Services	2130		36,352							36,352
228	Psychological Services	2140		8,374							8,374
229	Speech Pathology & Audiology Services	2150		16,613							16,613
230	Other Support Services - Pupils (Describe & Itemize)	2190									0
231	Total Support Services - Pupil	2100		175,550							175,550
232	Support Services - Instructional Staff										
233	Improvement of Instruction Services	2210		231,224							231,224
234	Educational Media Services	2220		52,661							52,661
235	Assessment & Testing	2230		7,433							7,433
236	Total Support Services - Instructional Staff	2200		291,318							291,318
237	Support Services - General Administration										
238	Board of Education Services	2310									0
239	Executive Administration Services	2320		2,610							2,610
240	Special Area Administrative Services	2330		14,091							14,091
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		16,701							16,701
251	Support Services - School Administration										
252	Office of the Principal Services	2410		353,722							353,722
253	Other Support Services - School Administration (Describe & Itemize)	2490									0
254	Total Support Services - School Administration	2400		353,722							353,722
255	Support Services - Business										
256	Direction of Business Support Services	2510		20,290							20,290
257	Fiscal Services	2520		67,710							67,710
258	Facilities Acquisition & Construction Services	2530		12,196							12,196
259	Operation & Maintenance of Plant Service	2540		592,204							592,204
260	Pupil Transportation Services	2550		352,680							352,680
261	Food Services	2560		192,814							192,814
262	Internal Services	2570		56,207							56,207
263	Total Support Services - Business	2500		1,294,101							1,294,101

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		40,256							40,256
268	Staff Services	2640		34,300							34,300
269	Data Processing Services	2660		28,185							28,185
270	Total Support Services - Central	2600		102,741							102,741
271	Other Support Services (Describe & Itemize)	2900		5,860							5,860
272	Total Support Services	2000		2,239,993							2,239,993
273	COMMUNITY SERVICES (MR/SS)	3000		104,255							104,255
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			3,626,033				0			3,626,033
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(51,290)
289											
290	60 - CAPITAL PROJECTS (CP)										
291	SUPPORT SERVICES (CP)										
292	Support Services - Business										
293	Facilities Acquisition & Construction Services	2530	60,853	7,621	10,770,532	63,902	12,935,279				23,838,187
294	Other Support Services (Describe & Itemize)	2900									0
295	Total Support Services	2000	60,853	7,621	10,770,532	63,902	12,935,279	0	0		23,838,187
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		60,853	7,621	10,770,532	63,902	12,935,279	0	0		23,838,187
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(21,843,895)
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			681,469						681,469
313	Unemployment Insurance Payments	2363			100,000						100,000
314	Insurance Payments (regular or self-insurance)	2364			473,531						473,531
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	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367			65,000	5,000					70,000
318	Reciprocal Insurance Payments	2368									0
319	Legal Service	2369			250,000						250,000
320	Property Insurance (Building & Grounds)	2371									0
321	Vehicle Insurance (Transportation)	2372									0
322	Total Support Services - General Administration	2000	0	0	1,570,000	5,000	0	0	0		1,575,000
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	1,570,000	5,000	0	0	0		1,575,000
331	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										930,799
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			300,000						300,000
338	Total Support Services - Business	2500	0	0	300,000	0	0	0	0		300,000
339	Other Support Services (Describe & Itemize)	2900									0
340	Total Support Services	2000	0	0	300,000	0	0	0	0		300,000
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 Debt ¹⁵ (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	300,000	0	0	0	0		300,000
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(272,037)

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

1. Revenue Fund 10 1290 - University of Illinois PILOT Distribution
2. Revenue Fund 10 1790 - Reimbursement received from employees for jury duty
3. Revenue Fund 10 1999 - Summer Youth Employment Program, Summer Youth Development, Stipends paid by other LEA's, Food Service Rebates
4. Revenue Fund 20 1999 - Fines for speeding in school zone
5. Revenue Fund 10 3999 - State Library Grant
6. Revenue Fund 60 3999 - Construction Grants
7. Revenue Fund 10 4299 - Federal Commodities
8. Revenue Fund 10 4998 = 4936 Mathematics and Science Partnerships
9. Expenditure Fund 10 2900 - Mentor Program
10. Expenditure Fund 10 4190 - Payments to the University of Illinois-Mathematics and Science Partnerships Grant
11. Expenditure Fund 30 5400 - Administrative Fees
12. Expenditure Fund 50 2900 - Mentor Program benefits

	A	B	C	D	E	F
1						
2	Champaign Community Unit School District No. 4 9010004026					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	86,882,579	7,333,811	4,350,912	64,363	98,631,665
6	Direct Expenditures	86,015,485	7,258,391	4,264,351		97,538,227
7	Difference	867,094	75,420	86,561	64,363	1,093,438
8	Estimated Fund Balance - June 30, 2013	11,807,098	483,393	(301,305)	12,395,435	24,384,621
9	<p>Balanced budget, no deficit reduction plan is required.</p>					
10						
11						
12	<p>A deficit reduction plan is required if the local board of education adopts (or amends) the 2012-13 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</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 School Code, Section 17-1 (105 ILCS 5/17-1) - If the Annual Financial Report (AFR) for the applicable (budget) fiscal year reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan to ISBE within 30 days after acceptance of the AFR.</p>					
15	<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 No. 4 90100040 <i>District Number</i>		DEFICIT REDUCTION PLAN 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)		10,854,918	407,973	(387,866)	12,416,158	23,291,183
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	63,023,461	7,333,811	3,750,912	64,363	74,172,547
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	14,164,279	0	600,000	0	14,764,279
12	FEDERAL SOURCES	4000	9,694,839	0	0	0	9,694,839
13	Total Receipts/Revenues		86,882,579	7,333,811	4,350,912	64,363	98,631,665
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	57,601,090				57,601,090
16	SUPPORT SERVICES	2000	26,782,884	7,258,391	4,264,351		38,305,626
17	COMMUNITY SERVICES	3000	1,089,511	0	0		1,089,511
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	542,000	0	0		542,000
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		86,015,485	7,258,391	4,264,351		97,538,227
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		867,094	75,420	86,561	64,363	1,093,438
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		85,086	9,767,157	0	9,767,157	19,619,400
25	OTHER USES OF FUNDS (8000)		0	9,767,157	0	9,852,243	19,619,400
26	TOTAL OTHER SOURCES/USES OF FUNDS		85,086	0	0	(85,086)	0
27	ESTIMATED ENDING FUND BALANCE		11,807,098	483,393	(301,305)	12,395,435	24,384,621

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L	
1	Champaign Community Unit School District No. 4 90100040		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)		11,807,098	483,393	(301,305)	12,395,435	24,384,621	
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		11,807,098	483,393	(301,305)	12,395,435	24,384,621	

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q	
1	Champaign Community Unit School District No. 4 90100040 <i>District Number</i>		ESTIMATED BUDGET FY2014-15					
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)		11,807,098	483,393	(301,305)	12,395,435	24,384,621	
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		11,807,098	483,393	(301,305)	12,395,435	24,384,621	

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1	Champaign Community Unit School District No. 4 90100040 <i>District Number</i>		ESTIMATED BUDGET FY2015-16				
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)		11,807,098	483,393	(301,305)	12,395,435	24,384,621
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		11,807,098	483,393	(301,305)	12,395,435	24,384,621

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1	Champaign Community Unit School District No. 4 90100040 <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			FY2012-13	FY2013-14	FY2014-15	FY2015-16
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		23,291,183	24,384,621	24,384,621	24,384,621
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	74,172,547	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	14,764,279	0	0	0
12	FEDERAL SOURCES	4000	9,694,839	0	0	0
13	Total Receipts/Revenues		98,631,665	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	57,601,090	0	0	0
16	SUPPORT SERVICES	2000	38,305,626	0	0	0
17	COMMUNITY SERVICES	3000	1,089,511	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	542,000	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		97,538,227	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		1,093,438	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		19,619,400	0	0	0
25	OTHER USES OF FUNDS (8000)		19,619,400	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		24,384,621	24,384,621	24,384,621	24,384,621

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2013 through Fiscal Year 2016

Champaign Community Unit School District No. 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/2013/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:

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

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

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2013 budgeted expenditures over FY2012 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 No. 4
RCDT Number: 09-010-0040-26

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2012			Budgeted Expenditures, Fiscal Year 2013		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	397,998		397,998	284,398		284,398
2. Special Area Administration Services	2330	212,967		212,967	121,272		121,272
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510	268,336	0	268,336	168,783	0	168,783
5. Internal Services	2570	348,268		348,268	351,811		351,811
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0			0
8. Totals		1,227,569	0	1,227,569	926,264	0	926,264
9. Estimated Percent Increase (Decrease) for FY2013 (Budgeted) over FY2012 (Actual)							-25%

Reference Description

- ¹ Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- ² Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- ³ Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- ^{3a} Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- ⁴ Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- ⁵ The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- ⁶ The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- ⁷ Cash plus investments must be greater than or equal to zero.
- ⁸ For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- ⁹ For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- ¹⁰ Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-6 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)
- ¹⁶ Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS	
<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?	Congratulations! You have a balanced budget.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	ACCRUAL
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2012 for all Funds (Cells C3 - K3)(Line must have a number or zero)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2012, (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, 2013, (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