

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

**Accounting Basis:**

Cash  
 Accrual

**SCHOOL DISTRICT BUDGET FORM \***  
**July 1, 2013 - June 30, 2014**

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

**District Name:** School District U-46  
**District RCDT No:** 31-045-0460-22

Budget of School District U-46, County of Kane, Cook, DuPage, State of Illinois, for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014.

WHEREAS the Board of Education of School District U-46, County of Kane, Cook, DuPage, 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 16th day of September, 2013, 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, 2013 and ending June 30, 2014.

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 23rd day of September, 2013 by a roll call vote of 4 Yeas, and 2 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
	
	
	
	

\* 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/2014/budget.htm](http://www.isbe.net/sfms/budget/2014/budget.htm). The electronic version does not require member signatures.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<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	<b>ESTIMATED BEGINNING FUND BALANCE July 1, 2013<sup>1</sup></b>		70,908,672	(518,210)	23,737,065	(16,137,568)	(274,674)	5,142,983	98,189,242	(21,605,796)	(815,350)	
4	<b>RECEIPTS/REVENUES</b>											
5	<b>LOCAL SOURCES</b>	1000	209,154,333	23,314,678	42,948,711	11,509,144	13,462,798	315,000	250,000	7,213,081	1,480,705	
6	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	0	0		0	0					
7	<b>STATE SOURCES</b>	3000	109,371,318	1,125,000	0	12,781,550	0	0	0	1,500,000	0	
8	<b>FEDERAL SOURCES</b>	4000	32,446,473	0	0	0	0	0	0	0	0	
9	<b>Total Direct Receipts/Revenues<sup>8</sup></b>		350,972,124	24,439,678	42,948,711	24,290,693	13,462,798	315,000	250,000	8,713,081	1,480,705	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	52,500,000									
11	<b>Total Receipts/Revenues</b>		403,472,124	24,439,678	42,948,711	24,290,693	13,462,798	315,000	250,000	8,713,081	1,480,705	
12	<b>DISBURSEMENTS/EXPENDITURES</b>											
13	<b>INSTRUCTION</b>	1000	227,117,955				3,940,944					
14	<b>SUPPORT SERVICES</b>	2000	107,161,225	30,664,002		21,213,539	9,488,222	2,032,651		8,501,956	1,478,000	
15	<b>COMMUNITY SERVICES</b>	3000	3,338,655	0		0	28,317					
16	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	4000	9,073,115	0	0	0	0	0			0	
17	<b>DEBT SERVICES</b>	5000	0	0	43,832,136	2,178,230	0			0	0	
18	<b>PROVISION FOR CONTINGENCIES</b>	6000	4,306,382	0	0	0	0	0		0	0	
19	<b>Total Direct Disbursements/Expenditures<sup>9</sup></b>		350,997,332	30,664,002	43,832,136	23,391,768	13,457,483	2,032,651		8,501,956	1,478,000	
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	52,500,000	0	0	0	0	0		0	0	
21	<b>Total Disbursements/Expenditures</b>		403,497,332	30,664,002	43,832,136	23,391,768	13,457,483	2,032,651		8,501,956	1,478,000	
22	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		(25,208)	(6,224,324)	(883,425)	898,925	5,315	(1,717,651)	250,000	211,125	2,705	
23	<b>OTHER SOURCES/USES OF FUNDS</b>											
24	<b>OTHER SOURCES OF FUNDS (7000)</b>											
25	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>											
26	Abolishment the Working Cash Fund <sup>16</sup>	7110										
27	Abatement of the Working Cash Fund <sup>16</sup>	7110		6,237,500								
28	Transfer of Working Cash Fund Interest	7120				250,000						
29	Transfer Among Funds	7130		1,158,690		10,756						
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 <sup>3</sup> Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3a</sup> Proceeds to Debt Service Fund	7170			0							
34	<b>SALE OF BONDS (7200)</b>											
35	Principal on Bonds Sold <sup>4</sup>	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets <sup>5</sup>	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			362,009							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			26,406							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			607,870							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			32,598							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	<b>Total Other Sources of Funds<sup>8</sup></b>		0	7,396,190	1,028,882	260,756	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<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	<b>OTHER USES OF FUNDS (8000)</b>											
49	<b>TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>											
50	Abolishment or Abatement of the Working Cash Fund <sup>16</sup>	8110							6,237,500			
51	Transfer of Working Cash Fund Interest	8120							250,000			
52	Transfer Among Funds	8130	992,000	10,756		166,690						
53	Transfer of Interest <sup>6</sup>	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3a</sup> and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410	236,588	125,421								
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	11,851	14,555								
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		607,870								
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		32,598								
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										
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	<b>Total Other Uses of Funds <sup>9</sup></b>		1,240,439	791,200	0	166,690	0	0	6,487,500	0	0	
80	<b>Total Other Sources/Uses of Fund</b>		(1,240,439)	6,604,990	1,028,882	94,066	0	0	(6,487,500)	0	0	
81	<b>ESTIMATED ENDING FUND BALANCE June 30, 2014</b>		69,643,025	(137,544)	23,882,522	(15,144,577)	(269,359)	3,425,332	91,951,742	(21,394,671)	(812,645)	

SUMMARY OF EXPENDITURES (by Major Object)												
	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
86	<b>Object Name</b>											
87	Salaries	100	223,310,728	7,103,761		12,335,950		0		347,500	0	243,097,939
88	Employee Benefits	200	74,884,836	2,059,860		4,358,589	13,457,483	0		52,800	0	94,813,567
89	Purchased Services	300	17,859,406	7,195,452	0	1,190,000		39,814		8,101,656	0	34,386,328
90	Supplies & Materials	400	15,067,959	6,908,100		3,314,000		0		0	0	25,290,059
91	Capital Outlay	500	4,985,420	7,391,829		5,000		1,992,837		0	1,478,000	15,853,086
92	Other Objects	600	14,287,141	5,000	43,832,136	2,188,230	0	0		0	0	60,312,506
93	Non-Capitalized Equipment	700	451,843	0		0		0		0	0	451,843
94	Termination Benefits	800	150,000	0		0						150,000
95	<b>Total Expenditures</b>		350,997,332	30,664,002	43,832,136	23,391,768	13,457,483	2,032,651		8,501,956	1,478,000	474,355,328

## SUMMARY OF CASH TRANSACTIONS

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>BEGINNING CASH BALANCE ON HAND July 1, 2013</b> <sup>7</sup>		98,447,793	7,395,204	22,993,691	400	0	4,930,147	51,613,725	0	690,923
4	<b>Total Direct Receipts &amp; Other Sources</b> <sup>8</sup>		350,972,124	31,835,868	43,977,593	24,551,450	13,462,798	315,000	250,000	8,713,081	1,480,705
5	<b>OTHER RECEIPTS</b>										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	<b>Total Other Receipts</b>		0	0	0	0	0	0	0	0	0
11	<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		350,972,124	31,835,868	43,977,593	24,551,450	13,462,798	315,000	250,000	8,713,081	1,480,705
12	<b>Total Amount Available</b>		449,419,917	39,231,072	66,971,284	24,551,850	13,462,798	5,245,147	51,863,725	8,713,081	2,171,628
13	<b>Total Direct Disbursements &amp; Other Uses</b> <sup>9</sup>		352,237,771	31,455,201	43,832,136	23,558,458	13,457,483	2,032,651	6,487,500	8,501,956	1,478,000
14	<b>OTHER DISBURSEMENTS</b>										
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0
20	<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		352,237,771	31,455,201	43,832,136	23,558,458	13,457,483	2,032,651	6,487,500	8,501,956	1,478,000
21	<b>ENDING CASH BALANCE ON HAND June 30, 2014</b> <sup>7</sup>		97,182,146	7,775,870	23,139,148	993,391	5,315	3,212,496	45,376,225	211,125	693,628

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	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Purposes Levies <sup>11</sup>	-	175,188,374	22,359,514	42,939,895	10,278,144	5,186,126			7,211,444	1,475,705
6	Leasing Purposes Levy <sup>12</sup>	1130									
7	Special Education Purposes Levy	1140	24,889,959								
8	FICA and Medicare Only Levies	1150					4,676,672				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied by District</b>		200,078,333	22,359,514	42,939,895	10,278,144	9,862,798	0	0	7,211,444	1,475,705
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210	11,000								
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes <sup>13</sup>	1230					3,600,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	40,000								
18	<b>Total Payments in Lieu of Taxes</b>		51,000	0	0	0	3,600,000	0	0	0	0
19	<b>TUITION</b>										
20	Regular Tuition from Pupils or Parents (In State)	1311	1,943,000								
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	157,000								
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									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		2,100,000								
41	<b>TRANSPORTATION FEES</b>										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				1,230,000					
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									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					1,230,000					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	50,000	5,163	8,816	1,000			250,000	1,637	5,000
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		50,000	5,163	8,816	1,000	0	0	250,000	1,637	5,000
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	3,850,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	<b>Total Food Service</b>		3,850,000								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	145,000								
78	Admissions - Other	1719	230,000								
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	425,000								
82	<b>Total District/School Activity Income</b>		800,000	0							
83	<b>TEXTBOOK Income</b>										
84	Rentals - Regular Textbooks	1811	1,750,000								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	<b>Total Textbooks</b>		1,750,000								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910		400,000							
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930						315,000			
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993									
107	Other Local Revenues (Describe & Itemize)	1999	475,000	550,000							
108	<b>Total Other Revenue from Local Sources</b>		475,000	950,000	0	0	0	315,000	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	209,154,333	23,314,678	42,948,711	11,509,144	13,462,798	315,000	250,000	7,213,081	1,480,705

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	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	<b>Total Flow-Through Receipts/Revenues From One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID</b>										
117	General State Aid (Section 18-8.05)	3001	83,341,976	1,125,000						1,500,000	
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	<b>Total Unrestricted Grants-In-Aid</b>		<b>83,341,976</b>	<b>1,125,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>1,500,000</b>	<b>0</b>
122	<b>RESTRICTED GRANTS-IN-AID</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	2,440,758								
125	Special Education - Extraordinary	3105	5,519,100								
126	Special Education - Personnel	3110	5,820,222								
127	Special Education - Orphanage - Individual	3120	2,511,969								
128	Special Education - Orphanage - Summer	3130	506,644								
129	Special Education - Summer School	3145	41,403								
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		<b>16,840,096</b>	<b>0</b>		<b>0</b>					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	407,163								
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	<b>Total Career and Technical Education</b>		<b>407,163</b>	<b>0</b>			<b>0</b>				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Education - Downstate - TPI and TBE	3305	4,587,721								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Education</b>		<b>4,587,721</b>				<b>0</b>				
145	State Free Lunch & Breakfast	3360	225,000								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	126,517								
148	Adult Education (from ICCB)	3410	75,529								
149	Adult Education - Other (Describe & Itemize)	3499	113,657								
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular/Vocational	3500				1,848,645					
152	Transportation - Special Education	3510				10,932,904					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>12,781,550</b>	<b>0</b>				
155	Learning Improvement - Change Grants	3610	50,000								
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695	275,208								
158	Early Childhood - Block Grant	3705	3,133,211								
159	Reading Improvement Block Grant	3715	122,837								
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									

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	72,403									
172	<b>Total Restricted Grants-In-Aid</b>		26,029,343	0	0	12,781,550	0	0	0	0	0	
173	<b>Total Receipts/Revenues from State Sources</b>	3000	109,371,318	1,125,000	0	12,781,550	0	0	0	1,500,000	0	
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>											
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>											
176	Federal Impact Aid	4001										
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009										
178	<b>Total Unrestricted Grants-In-Aid Received Directly from Fed Govt</b>		0	0	0	0	0	0	0	0	0	
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>											
180	Head Start	4045										
181	Construction (Impact Aid)	4050										
182	MAGNET	4060										
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090										
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		0	0		0	0	0			0	
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE</b>											
186	<b>TITLE V</b>											
187	Title V - Innovation and Flexibility Formula	4100										
188	Title V - SEA Projects	4105										
189	Title V - Rural and Low Income Schools (REI)	4107										
190	Title V - Other (Describe & Itemize)	4199										
191	<b>Total Title V</b>		0	0		0	0					
192	<b>FOOD SERVICE</b>											
193	Breakfast Start-Up	4200										
194	National School Lunch Program	4210	9,000,000									
195	Special Milk Program	4215										
196	School Breakfast Program	4220	2,700,000									
197	Summer Food Service Admin/Program	4225										
198	Child Care Commodity/SFS 13-Adult Day Care	4226										
199	Fresh Fruit and Vegetables	4240										
200	Food Service - Other (Describe & Itemize)	4299										
201	<b>Total Food Service</b>		11,700,000				0					
202	<b>TITLE I</b>											
203	Title I - Low Income	4300	8,607,668									
204	Title I - Low Income - Neglected, Private	4305	36,307									
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	<b>Total Title I</b>		8,643,975	0		0	0					



ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421	359,300								
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>		359,300	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Federal Special Education - Preschool Flow-Through	4600	149,664								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620	7,012,151								
221	Federal Special Education - IDEA Room & Board	4625	255,480								
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	<b>Total Federal Special Education</b>		7,417,295	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins-Title III Tech Prep	4770	392,128								
227	CTE - Other (Describe & Itemize)	4799									
228	<b>Total CTE - Perkins</b>		392,128	0			0				
229	Federal - Adult Education	4810	108,109								
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									
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	<b>Total Stimulus Programs</b>		0	0	0	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	1,050,150								
264	Learn & Serve America	4910	15,625								
265	McKinney Education for Homeless Children	4920									
266	Title II - Eisenhower - Professional Development Formula	4930									
267	Title II - Teacher Quality	4932	759,890								

## 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	1,000,000								
270	Medicaid Matching Funds - Fee-For-Service Program	4992	850,000								
271	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998	150,000								
272	<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		32,446,473	0	0	0	0	0	0	0	0
273	<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	32,446,473	0	0	0	0	0	0	0	0
274	<b>TOTAL DIRECT RECEIPTS/REVENUES</b>		350,972,124	24,439,678	42,948,711	24,290,693	13,462,798	315,000	250,000	8,713,081	1,480,705

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	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>										
5	Regular Programs	1100	97,457,661	34,523,221	1,267,299	4,946,053	429,241	456,238			139,079,712
6	Pre-K Programs	1125	2,809,158	712,271	327,525	25,068	584		1,750		3,876,355
7	Special Education Programs (Functions 1200 - 1220)	1200	24,602,970	9,199,809	410,745	267,131			71,580		34,552,235
8	Special Education Programs Pre-K	1225	1,667,922	474,584		18,523			7,580		2,168,609
9	Remedial and Supplemental Programs K-12	1250	2,228,663	857,083	213,131	430,499	141,525		66,700		3,937,602
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300	228,875	102,258	713	12,200					344,046
12	CTE Programs	1400	2,703,873	982,526	113,867	364,262	48,495		281,973		4,494,997
13	Interscholastic Programs	1500	1,555,342	137,015	121,000	343,475					2,156,832
14	Summer School Programs	1600	2,599,398	94,770	7,310	31,193					2,732,671
15	Gifted Programs	1650	3,041,977	1,305,137	106,350	78,470	71,000	475			4,603,409
16	Driver's Education Programs	1700	282,026	104,942							386,968
17	Bilingual Programs	1800	20,981,095	6,740,724	59,749	361,216					28,142,784
18	Truant Alternative & Optional Programs	1900	400,831	227,106	7,379	6,419					641,735
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	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>160,559,790</b>	<b>55,461,448</b>	<b>2,635,068</b>	<b>6,884,509</b>	<b>690,845</b>	<b>456,713</b>	<b>429,583</b>	<b>0</b>	<b>227,117,955</b>
33	<b>SUPPORT SERVICES (ED)</b>										
34	<b>Support Services - Pupil</b>										
35	Attendance & Social Work Services	2110	6,049,320	1,997,979	129,429	294,372	1,000	20,618			8,492,718
36	Guidance Services	2120	2,768,843	939,568	103,932	62,175		400			3,874,918
37	Health Services	2130	3,212,834	451,034	565,390	12,013			22,260		4,263,531
38	Psychological Services	2140	1,346,557	448,753	89,700						1,885,010
39	Speech Pathology & Audiology Services	2150	3,173,804	1,011,414	1,351,500						5,536,718
40	Other Support Services - Pupils (Describe & Itemize)	2190	2,047,253	509,253	50,000	31,850					2,638,357
41	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>18,598,611</b>	<b>5,358,001</b>	<b>2,289,951</b>	<b>400,410</b>	<b>1,000</b>	<b>21,018</b>	<b>22,260</b>	<b>0</b>	<b>26,691,251</b>
42	<b>Support Services - Instructional Staff</b>										
43	Improvement of Instruction Services	2210	6,190,499	2,414,417	1,098,535	350,864	244	56,006			10,110,565
44	Educational Media Services	2220	1,786,047	858,038	25,160	56,232	5,000				2,730,477
45	Assessment & Testing	2230	732,582	215,074	672,457	69,049	500				1,689,661
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>8,709,128</b>	<b>3,487,530</b>	<b>1,796,152</b>	<b>476,145</b>	<b>5,744</b>	<b>56,006</b>	<b>0</b>	<b>0</b>	<b>14,530,704</b>
47	<b>Support Services - General Administration</b>										
48	Board of Education Services	2310			77,700	9,400		37,187			124,287
49	Executive Administration Services	2320	1,916,138	246,702	318,650	164,942	1,000	11,300			2,658,732
50	Special Area Administration Services	2330	1,998,027	732,464	255,679	132,909	12,000				3,131,080
51	Tort Immunity Services	2360 - 2370			550,000						550,000
52	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>3,914,165</b>	<b>979,166</b>	<b>1,202,029</b>	<b>307,251</b>	<b>13,000</b>	<b>48,487</b>	<b>0</b>	<b>0</b>	<b>6,464,098</b>
53	<b>Support Services - School Administration</b>										
54	Office of the Principal Services	2410	12,265,029	3,749,533		34,397				150,000	16,198,959
55	Other Support Services - School Administration (Describe & Itemize)	2490	5,131,624	1,555,504				3,400			6,690,529
56	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>17,396,653</b>	<b>5,305,038</b>	<b>0</b>	<b>34,397</b>	<b>0</b>	<b>3,400</b>	<b>0</b>	<b>150,000</b>	<b>22,889,488</b>

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	<b>Support Services - Business</b>										
58	Direction of Business Support Services	2510	278,000	75,061	208,555	16,872					578,488
59	Fiscal Services	2520	1,159,785	289,462	239,900	7,600	11,000	116,000			1,823,747
60	Operation & Maintenance of Plant Services	2540	152,827	26,090	7,450	23,438	335,000				544,805
61	Pupil Transportation Services	2550	43,920	5,595	989,316						1,038,831
62	Food Services	2560	5,147,042	2,086,736	437,500	6,132,815	845,500	17,600			14,667,193
63	Internal Services	2570	909,530	301,343	248,800	31,000	265,335				1,756,008
64	<b>Total Support Services - Business</b>	<b>2500</b>	<b>7,691,105</b>	<b>2,784,286</b>	<b>2,131,521</b>	<b>6,211,725</b>	<b>1,456,835</b>	<b>133,600</b>	<b>0</b>	<b>0</b>	<b>20,409,071</b>
65	<b>Support Services - Central</b>										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620			60,549						60,549
68	Information Services	2630	328,000	97,983	353,550	16,375		2,000			797,908
69	Staff Services	2640	1,430,861	266,183	1,378,551	331,175	12,490	201,500			3,620,759
70	Data Processing Services	2660	2,178,800	505,305	4,557,766	38,000	2,800,000				10,079,871
71	<b>Total Support Services - Central</b>	<b>2600</b>	<b>3,937,661</b>	<b>869,471</b>	<b>6,350,416</b>	<b>385,550</b>	<b>2,812,490</b>	<b>203,500</b>	<b>0</b>	<b>0</b>	<b>14,559,088</b>
72	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>	<b>397,848</b>	<b>99,975</b>	<b>1,064,201</b>	<b>55,500</b>					<b>1,617,524</b>
73	<b>Total Support Services</b>	<b>2000</b>	<b>60,645,170</b>	<b>18,883,467</b>	<b>14,834,271</b>	<b>7,870,977</b>	<b>4,289,069</b>	<b>466,011</b>	<b>22,260</b>	<b>150,000</b>	<b>107,161,225</b>
74	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>2,105,768</b>	<b>539,921</b>	<b>316,952</b>	<b>312,473</b>	<b>5,506</b>	<b>58,035</b>			<b>3,338,655</b>
75	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>										
76	<b>Payments to Other Govt Units (In-State)</b>										
77	Payments for Regular Programs	4110						9,000,000			9,000,000
78	Payments for Special Education Programs	4120			73,115						73,115
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	<b>Total Payments to Districts and Other Govt Units (In-State)</b>	<b>4100</b>			<b>73,115</b>			<b>9,000,000</b>			<b>9,073,115</b>
84	Payments for Regular Programs - Tuition	4210									0
85	Payments for Special Education Programs - Tuition	4220									0
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0
87	Payments for CTE Programs - Tuition	4240									0
88	Payments for Community College Programs - Tuition	4270									0
89	Payments for Other Programs - Tuition	4280									0
90	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
91	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>
92	Payments for Regular Programs - Transfers	4310									0
93	Payments for Special Education Programs - Transfers	4320									0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
95	Payments for CTE Programs - Transfers	4340									0
96	Payments for Community College Program - Transfers	4370									0
97	Payments for Other Programs - Transfers	4380									0
98	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
99	<b>Total Payments to Other District &amp; Govt Units - Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>
100	Payments to Other District & Govt Units (Out of State)	4400									0
101	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>			<b>73,115</b>			<b>9,000,000</b>			<b>9,073,115</b>
102	<b>DEBT SERVICE (ED)</b>										
103	<b>Debt Service - Interest on Short-Term Debt</b>										
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
109	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>

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
110	Debt Service - Interest on Long-Term Debt	5200									0
111	<b>Total Debt Service</b>	<b>5000</b>						0			0
112	<b>PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>						4,306,382			4,306,382
113	<b>Total Direct Disbursements/Expenditures</b>		223,310,728	74,884,836	17,859,406	15,067,959	4,985,420	14,287,141	451,843	150,000	350,997,332
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(25,208)
115											
116	<b>20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>										
117	<b>SUPPORT SERVICES (O&amp;M)</b>										
118	<b>Support Services - Pupil</b>										
119	Other Support Services - Pupils (Describe & Itemize)	2190									0
120	<b>Support Services - Business</b>										
121	Direction of Business Support Services	2510									0
122	Facilities Acquisition & Construction Services	2530		19,502	642,452		7,238,829				7,900,783
123	Operation & Maintenance of Plant Services	2540	7,103,761	2,040,358	6,553,000	6,908,100	153,000	5,000			22,763,219
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	<b>Total Support Services - Business</b>	<b>2500</b>	<b>7,103,761</b>	<b>2,059,860</b>	<b>7,195,452</b>	<b>6,908,100</b>	<b>7,391,829</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>30,664,002</b>
127	Other Support Services (Describe & Itemize)	2900									0
128	<b>Total Support Services</b>	<b>2000</b>	<b>7,103,761</b>	<b>2,059,860</b>	<b>7,195,452</b>	<b>6,908,100</b>	<b>7,391,829</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>30,664,002</b>
129	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0
130	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (O&amp;M)</b>										
131	<b>Payments to Other Govt Units (In-State)</b>										
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	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>				0		0			0
136	Payments to Other Govt Units (Out of State) <sup>14</sup>	4400									0
137	<b>Total Payments to Other District and Govt Unit</b>	<b>4000</b>				0		0			0
138	<b>DEBT SERVICE (O&amp;M)</b>										
139	<b>Debt Service - Interest on Short-Term Debt</b>										
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	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
146	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
147	<b>Total Debt Service</b>	<b>5000</b>						0			0
148	<b>PROVISION FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>									0
149	<b>Total Direct Disbursements/Expenditures</b>		7,103,761	2,059,860	7,195,452	6,908,100	7,391,829	5,000	0	0	30,664,002
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(6,224,324)
151											
152	<b>30 - DEBT SERVICE FUND (DS)</b>										
153	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (DS)</b>	<b>4000</b>									0
154	<b>DEBT SERVICE (DS)</b>										
155	<b>Debt Service - Interest on Short-Term Debt</b>										
156	Tax Anticipation Warrants	5110									0
157	Tax Anticipation Notes	5120									0
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
159	State Aid Anticipation Certificates	5140						15,480,633			15,480,633
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
161	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						15,480,633			15,480,633

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
162	Debt Service - Interest on Long-Term Debt	5200						27,963,088			27,963,088
163	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0
164	Debt Service Other (Describe & Itemize)	5400						388,415			388,415
165	<b>Total Debt Service</b>	<b>5000</b>			0			43,832,136			43,832,136
166	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									0
167	<b>Total Direct Disbursements/Expenditures</b>				0			43,832,136			43,832,136
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(883,425)
170	<b>40 - TRANSPORTATION FUND (TR)</b>										
171	<b>SUPPORT SERVICES (TR)</b>										
172	<b>Support Services - Pupils</b>										
173	Other Support Services - Pupils (Describe & Itemize)	2190									0
174	<b>Support Services - Business</b>										
175	Pupil Transportation Services	2550	12,335,950	4,358,589	1,190,000	3,314,000	5,000	10,000			21,213,539
176	Other Support Services (Describe & Itemize)	2900									0
177	<b>Total Support Services</b>	<b>2000</b>	<b>12,335,950</b>	<b>4,358,589</b>	<b>1,190,000</b>	<b>3,314,000</b>	<b>5,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>21,213,539</b>
178	<b>COMMUNITY SERVICES (TR)</b>										
179	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (TR)</b>										
180	<b>Payments to Other Govt Units (In-State)</b>										
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	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			0			0			0
188	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
189	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			0			0			0
190	<b>DEBT SERVICE (TR)</b>										
191	<b>Debt Service - Interest on Short-Term Debt</b>										
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	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						0			0
198	Debt Service - Interest on Long-Term Debt	5200						37,553			37,553
199	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						2,140,677			2,140,677
200	Debt Service - Other (Describe and Itemize)	5400									0
201	<b>Total Debt Service</b>	<b>5000</b>						2,178,230			2,178,230
202	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>									0
203	<b>Total Direct Disbursements/Expenditures</b>		<b>12,335,950</b>	<b>4,358,589</b>	<b>1,190,000</b>	<b>3,314,000</b>	<b>5,000</b>	<b>2,188,230</b>	<b>0</b>	<b>0</b>	<b>23,391,768</b>
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										898,925
205											
206	<b>50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)</b>										
207	<b>INSTRUCTION (MR/SS)</b>										
208	Regular Program	1100		1,415,037							1,415,037
209	Pre-K Programs	1125		159,991							159,991
210	Special Education Programs (Functions 1200-1220)	1200		1,703,823							1,703,823
211	Special Education Programs Pre-K	1225		111,473							111,473
212	Remedial and Supplemental Programs K-12	1250		37,676							37,676
213	Remedial and Supplemental Programs Pre-K	1275									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
214	Adult/Continuing Education Programs	1300		1,727							1,727
215	CTE Programs	1400		67,242							67,242
216	Interscholastic Programs	1500		41,505							41,505
217	Summer School Programs	1600		18,328							18,328
218	Gifted Programs	1650		56,226							56,226
219	Driver's Education Programs	1700		3,483							3,483
220	Bilingual Programs	1800		308,967							308,967
221	Truant Alternative & Optional Programs	1900		15,466							15,466
222	<b>Total Instruction</b>	<b>1000</b>		<b>3,940,944</b>							<b>3,940,944</b>
223	<b>SUPPORT SERVICES (MR/SS)</b>										
224	<b>Support Services - Pupil</b>										
225	Attendance & Social Work Services	2110		343,072							343,072
226	Guidance Services	2120		136,981							136,981
227	Health Services	2130		401,159							401,159
228	Psychological Services	2140		16,828							16,828
229	Speech Pathology & Audiology Services	2150		45,120							45,120
230	Other Support Services - Pupils (Describe & Itemize)	2190		229,198							229,198
231	<b>Total Support Services - Pupil</b>	<b>2100</b>		<b>1,172,357</b>							<b>1,172,357</b>
232	<b>Support Services - Instructional Staff</b>										
233	Improvement of Instruction Services	2210		129,343							129,343
234	Educational Media Services	2220		195,751							195,751
235	Assessment & Testing	2230		51,302							51,302
236	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>376,395</b>							<b>376,395</b>
237	<b>Support Services - General Administration</b>										
238	Board of Education Services	2310									0
239	Executive Administration Services	2320		91,550							91,550
240	Special Area Administrative Services	2330		224,462							224,462
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		56,769							56,769
248	Reciprocal Insurance Payments	2368									0
249	Legal Service	2369									0
250	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>372,780</b>							<b>372,780</b>
251	<b>Support Services - School Administration</b>										
252	Office of the Principal Services	2410		901,283							901,283
253	Other Support Services - School Administration (Describe & Itemize)	2490		345,912							345,912
254	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>1,247,195</b>							<b>1,247,195</b>
255	<b>Support Services - Business</b>										
256	Direction of Business Support Services	2510		38,600							38,600
257	Fiscal Services	2520		210,459							210,459
258	Facilities Acquisition & Construction Services	2530									0
259	Operation & Maintenance of Plant Service	2540		1,748,023							1,748,023
260	Pupil Transportation Services	2550		3,381,886							3,381,886
261	Food Services	2560		(81,717)							(81,717)
262	Internal Services	2570		169,691							169,691
263	<b>Total Support Services - Business</b>	<b>2500</b>		<b>5,466,941</b>							<b>5,466,941</b>

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	<b>Support Services - Central</b>										
265	Direction of Central Support Services	2610									0
266	Planning, Research, Development & Evaluation Services	2620									0
267	Information Services	2630		91,412							91,412
268	Staff Services	2640		276,385							276,385
269	Data Processing Services	2660		439,000							439,000
270	<b>Total Support Services - Central</b>	<b>2600</b>		<b>806,798</b>							<b>806,798</b>
271	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>		45,756							45,756
272	<b>Total Support Services</b>	<b>2000</b>		<b>9,488,222</b>							<b>9,488,222</b>
273	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		28,317							28,317
274	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (MR/SS)</b>										
275	Payments for Special Education Programs	4120									0
276	Payments for CTE Programs	4140									0
277	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>		0							0
278	<b>DEBT SERVICE (MR/SS)</b>										
279	<b>Debt Service - Interest on Short-Term Debt</b>										
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	<b>Total Debt Service</b>	<b>5000</b>						0			0
286	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>									0
287	<b>Total Direct Disbursements/Expenditures</b>			13,457,483				0			13,457,483
288	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										5,315
289											
290	<b>60 - CAPITAL PROJECTS (CP)</b>										
291	<b>SUPPORT SERVICES (CP)</b>										
292	<b>Support Services - Business</b>										
293	Facilities Acquisition & Construction Services	2530			39,814		1,992,837				2,032,651
294	Other Support Services (Describe & Itemize)	2900									0
295	<b>Total Support Services</b>	<b>2000</b>	0	0	39,814	0	1,992,837	0	0		2,032,651
296	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (CP)</b>										
297	<b>Payments to Other Govt Units (In-State)</b>										
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	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			0			0			0
303	<b>PROVISION FOR CONTINGENCIES (CP)</b>	<b>6000</b>									0
304	<b>Total Direct Disbursements/Expenditures</b>		0	0	39,814	0	1,992,837	0	0		2,032,651
305	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(1,717,651)
306											
307	<b>70 WORKING CASH FUND (WC)</b>										
308											
309	<b>80 - TORT FUND (TF)</b>										
310	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
311	Claims Paid from Self Insurance Fund	2361			1,200						1,200
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			4,250,000						4,250,000
313	Unemployment Insurance Payments	2363			300,000						300,000
314	Insurance Payments (regular or self-insurance)	2364			140,000						140,000
315	Risk Management and Claims Services Payments	2365									0
316	Judgment and Settlements	2366			20,000						20,000



1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	347,500	52,800	930,456						1,330,756
318	Reciprocal Insurance Payments	2368									0
319	Legal Service	2369			2,100,000						2,100,000
320	Property Insurance (Building & Grounds)	2371			360,000						360,000
321	Vehicle Insurance (Transportation)	2372									0
322	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>347,500</b>	<b>52,800</b>	<b>8,101,656</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>8,501,956</b>
323	<b>DEBT SERVICE (TF)</b>										
324	<b>Debt Service - Interest on Short-Term Debt</b>										
325	Tax Anticipation Warrants	5110									0
326	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
327	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
328	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
329	<b>PROVISION FOR CONTINGENCIES (TF)</b>	<b>6000</b>									<b>0</b>
330	<b>Total Direct Disbursements/Expenditures</b>		<b>347,500</b>	<b>52,800</b>	<b>8,101,656</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>8,501,956</b>
331	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>211,125</b>
332											
333	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
334	<b>SUPPORT SERVICES (FP&amp;S)</b>										
335	<b>Support Services - Business</b>										
336	Facilities Acquisition & Construction Services	2530					1,478,000				1,478,000
337	Operation & Maintenance of Plant Service	2540									0
338	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,478,000</b>	<b>0</b>	<b>0</b>		<b>1,478,000</b>
339	Other Support Services (Describe & Itemize)	2900									0
340	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,478,000</b>	<b>0</b>	<b>0</b>		<b>1,478,000</b>
341	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (FP&amp;S)</b>										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
343	<b>Total Payments to Other Districts &amp; Govt Units (FPS)</b>	<b>4000</b>						<b>0</b>			<b>0</b>
344	<b>DEBT SERVICE (FP&amp;S)</b>										
345	<b>Debt Service - Interest on Short-Term Debt</b>										
346	Tax Anticipation Warrants	5110									0
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
348	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
349	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									<b>0</b>
350	<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)</b>	<b>5300</b>									<b>0</b>
351	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
352	<b>PROVISIONS FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									<b>0</b>
353	<b>Total Direct Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,478,000</b>	<b>0</b>	<b>0</b>		<b>1,478,000</b>
354	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>2,705</b>

---

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

---

1. Revenue 1290 - Village of Hoffman Estates TIF \$40,000
2. Revenue 1790 - Parking Permits, Athletic Participation and Instructional Fees \$425,000
3. Revenue 1999 - Education - Breakfast in the Classroom, Project Lead the Way, NEA Foundation Grant \$150,000
4. Revenue 1999 - Education - Erate \$325,000
5. Revenue 1999 - Operations & Maintenance - Erate \$550,000
6. Revenue 3499 - Adult Ed Basic \$113,657
7. Revenue 3999 - State Library Grant \$28,999, Orphanage Tuition \$43,404
8. Revenue 4998 - COPS Grant \$150,000
9. Expense 2190 - Education - Noon Hour/Other Curr Supervision, Clerical Aides/Liaisons, PBIS Coaches/Counselor
10. Expense 2190 - Education - Rentals and Graduation Supplies
11. Expense 2490 - High School Divisionals, Deans and Directors and Secretaries
12. Expense 2900 - 21st Century and Title 1 Stipends

	A	B	C	D	E	F
1						
2	<b>School District U-46      31-045-0460-22</b>					
3	<b>DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only</b>					
4		<b>EDUCATIONAL</b>	<b>OPERATIONS &amp; MAINTENANCE</b>	<b>TRANSPORTATION</b>	<b>WORKING CASH</b>	<b>TOTAL</b>
5	<b>Direct Revenues</b>	350,972,124	24,439,678	24,290,693	250,000	<b>399,952,495</b>
6	<b>Direct Expenditures</b>	350,997,332	30,664,002	23,391,768		<b>405,053,102</b>
7	<b>Difference</b>	(25,208)	(6,224,324)	898,925	250,000	<b>(5,100,607)</b>
8	<b>Estimated Fund Balance - June 30, 2014</b>	69,643,025	(137,544)	(15,144,577)	91,951,742	<b>146,312,647</b>
9	<p><b>Unbalanced budget, however, a deficit reduction plan is not required at this time.</b></p>					
10						
11						
12						
13	<p><i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2013-14 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).</i></p>					
14	<p><b>Note:</b> <i>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.</i></p>					
15	<p><i>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2012-2013 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</i></p>					
	<p><i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i></p>					

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

	A	B	C	D	E	F	G
1			<b>DEFICIT REDUCTION PLAN</b>				
2			<b>ESTIMATED BUDGET</b>				
3	<b>School District U-46      31-045-0460-22</b>		<b>FY2013-14</b>				
4	<i>District Number</i>						
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		70,908,672	(518,210)	(16,137,568)	98,189,242	152,442,136
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>	209,154,333	23,314,678	11,509,144	250,000	244,228,154
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>	0	0	0		0
11	<b>STATE SOURCES</b>	<b>3000</b>	109,371,318	1,125,000	12,781,550	0	123,277,868
12	<b>FEDERAL SOURCES</b>	<b>4000</b>	32,446,473	0	0	0	32,446,473
13	<b>Total Receipts/Revenues</b>		350,972,124	24,439,678	24,290,693	250,000	399,952,495
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>	227,117,955				227,117,955
16	<b>SUPPORT SERVICES</b>	<b>2000</b>	107,161,225	30,664,002	21,213,539		159,038,765
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>	3,338,655	0	0		3,338,655
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>	9,073,115	0	0		9,073,115
19	<b>DEBT SERVICES</b>	<b>5000</b>	0	0	2,178,230		2,178,230
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	4,306,382	0	0		4,306,382
21	<b>Total Disbursements/Expenditures</b>		350,997,332	30,664,002	23,391,768		405,053,102
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		(25,208)	(6,224,324)	898,925	250,000	(5,100,607)
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>		0	7,396,190	260,756	0	7,656,946
25	<b>OTHER USES OF FUNDS (8000)</b>		1,240,439	791,200	166,690	6,487,500	8,685,829
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		(1,240,439)	6,604,990	94,066	(6,487,500)	(1,028,882)
27	<b>ESTIMATED ENDING FUND BALANCE</b>		69,643,025	(137,544)	(15,144,577)	91,951,742	146,312,647

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1			<b>ESTIMATED BUDGET FY2014-15</b>				
2							
3	<b>School District U-46</b>	<b>31-045-0460-22</b>					
4	<i>District Number</i>						
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		69,643,025	(137,544)	(15,144,577)	91,951,742	146,312,647
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	1000					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000					0
11	<b>STATE SOURCES</b>	3000					0
12	<b>FEDERAL SOURCES</b>	4000					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	1000					0
16	<b>SUPPORT SERVICES</b>	2000					0
17	<b>COMMUNITY SERVICES</b>	3000					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000					0
19	<b>DEBT SERVICES</b>	5000					0
20	<b>PROVISION FOR CONTINGENCIES</b>	6000					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		69,643,025	(137,544)	(15,144,577)	91,951,742	146,312,647

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1			<b>ESTIMATED BUDGET FY2015-16</b>				
2							
3	<b>School District U-46</b>	<b>31-045-0460-22</b>					
4	<i>District Number</i>						
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		69,643,025	(137,544)	(15,144,577)	91,951,742	146,312,647
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0
11	<b>STATE SOURCES</b>	<b>3000</b>					0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>					0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>					0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>					0
19	<b>DEBT SERVICES</b>	<b>5000</b>					0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		69,643,025	(137,544)	(15,144,577)	91,951,742	146,312,647

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

	A	B	R	S	T	U	V
1			<b>ESTIMATED BUDGET FY2016-17</b>				
2							
3	<b>School District U-46</b>	<b>31-045-0460-22</b>					
4	<i>District Number</i>						
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		69,643,025	(137,544)	(15,144,577)	91,951,742	146,312,647
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0
11	<b>STATE SOURCES</b>	<b>3000</b>					0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>					0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>					0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>					0
19	<b>DEBT SERVICES</b>	<b>5000</b>					0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		69,643,025	(137,544)	(15,144,577)	91,951,742	146,312,647

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1			<b>SUMMARY</b>			
2			<b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b>			
3	<b>School District U-46      31-045-0460-22</b>		<b>ESTIMATED BUDGET</b>			
4	<i>District Number</i>		<i>Date of Adoption:</i>			
5			<i>(Enter as MM/DD/YY)</i>			
6			<b>FY2013-14</b>	<b>FY2014-15</b>	<b>FY2015-16</b>	<b>FY2016-17</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		152,442,136	146,312,647	146,312,647	146,312,647
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>				
9	<b>LOCAL SOURCES</b>	<b>1000</b>	244,228,154	0	0	0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>	0	0	0	0
11	<b>STATE SOURCES</b>	<b>3000</b>	123,277,868	0	0	0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>	32,446,473	0	0	0
13	<b>Total Receipts/Revenues</b>		399,952,495	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>				
15	<b>INSTRUCTION</b>	<b>1000</b>	227,117,955	0	0	0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>	159,038,765	0	0	0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>	3,338,655	0	0	0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>	9,073,115	0	0	0
19	<b>DEBT SERVICES</b>	<b>5000</b>	2,178,230	0	0	0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	4,306,382	0	0	0
21	<b>Total Disbursements/Expenditures</b>		405,053,102	0	0	0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		(5,100,607)	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>					
24	<b>OTHER SOURCES OF FUNDS (7000)</b>		7,656,946	0	0	0
25	<b>OTHER USES OF FUNDS (8000)</b>		8,685,829	0	0	0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		(1,028,882)	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		146,312,647	146,312,647	146,312,647	146,312,647



**Deficit Reduction Plan-Background/Assumptions**  
**Fiscal Year 2014 through Fiscal Year 2017**

---

---

**School District U-46                      31-045-0460-22**

---

*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/2014/budget.htm](http://www.isbe.net/sfms/budget/2014/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 FY2014 budgeted expenditures over FY2013 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](#)

<b>ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET</b> (Section 17-1.5 of the School Code)
--

School District Name: School District U-46  
 RCDT Number: 31-045-0460-22

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2013			Budgeted Expenditures, Fiscal Year 2014		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	2,103,928		2,103,928	2,658,732		2,658,732
2. Special Area Administration Services	2330	4,348,651		4,348,651	3,131,080		3,131,080
3. Other Support Services - School Administration	2490	6,269,672		6,269,672	6,690,529		6,690,529
4. Direction of Business Support Services	2510	401,165		401,165	578,488	0	578,488
5. Internal Services	2570	1,311,407		1,311,407	1,756,008		1,756,008
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
<b>8. Totals</b>		14,434,823	0	14,434,823	14,814,836	0	14,814,836
<b>9. Estimated Percent Increase (Decrease) for FY2014 (Budgeted) over FY2013 (Actual)</b>							3%

### REPORTING OF PUBLIC VENDOR CONTRACTS OF \$1,000 OR MORE

**School District U-46 31-045-0460-22**

*In accordance with the School Code, Section 10-20.21, all school districts are required to file a report listing 'vendor contracts' as an attachment to their budget. In this context, the term "vendor contracts" refers to "all contracts and agreements that pertain to goods and services that were intended to generate additional revenue and other remunerations for the school district in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services. **The report is to list information regarding such contracts for the fiscal year immediately preceding the fiscal year of the budget.** All such contracts executed on or after July 1, 2007 must be approved by the school board.*

*[See: School Code, Section 10-20.21 - Contracts](#)*

*(Sheet is unprotected and can be re-formatted as needed, but must be used for submission)*

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monetary Remunerations Distributed
None					

## Reference Description

---

- <sup>1</sup> Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- <sup>2</sup> Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- <sup>3</sup> Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- <sup>3a</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- <sup>4</sup> Principal on Bonds Sold:
  - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
  - (2) Refunding Bonds can be entered in the Debt Services Fund only.
  - (3) Building Bonds can be entered in the Capital Projects Fund only.
  - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- <sup>5</sup> The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- <sup>6</sup> The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- <sup>7</sup> Cash plus investments must be greater than or equal to zero.
- <sup>8</sup> For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- <sup>9</sup> For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- <sup>10</sup> Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- <sup>11</sup> Include revenue accounts 1110 through 1115, 1117,1118 & 1120.
- <sup>12</sup> The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- <sup>13</sup> Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- <sup>14</sup> Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- <sup>15</sup> Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- <sup>16</sup> 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)

<b>CHECK FOR ERRORS</b>	
<p>This worksheet checks various cells to assure that selected items are in balance.            Out-of-balance conditions are accompanied by an error message.            Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
<b>Is Deficit Reduction Plan Required?</b>	<b>Deficit reduction plan is not required.</b>
<b>If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?</b>	
<b>1. Cover Page - CASH or ACCRUAL</b>	
Check one type of Accounting Basis used on the Cover sheet.	<b>ACCRUAL</b>
<b>2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).</b>	
Estimated Beginning Fund Balance July,1 2013 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
<b>3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2012, (CashSum 4, All Funds), cannot be negative.</b>	
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
<b>4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2013, (Page CashSum 4 - All Funds), cannot be negative.</b>	
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
<b>5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).</b>	
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*