

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

☐ Cash
☒ Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2011 - June 30, 2012

Balanced budget, no deficit
reduction plan is required.

Date of Amended Budget:

(MM/DD/YY)

District Name:

Community Unit School District #300

District RCDT No:

31-045-3000-26

Budget of Community Unit School District #300, County of Cook, DeKalb, Kane, McHenry,
State of Illinois, for the Fiscal Year beginning July 1, 2011 and ending June 30, 2012.

WHEREAS the Board of Education of Community Unit School District #300,
County of Cook, DeKalb, Kane, McHenry, 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 26 day of September, 20 11,
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, 2011 and ending June 30, 2012.

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 26th
day of September, 20 11 by a roll call vote of 7 Yeas, and 0 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
<u>Dave Albright</u>	
<u>James W. Steiner</u>	
<u>Stephen J. Fontenot</u>	
<u>John A. Kasper</u>	
<u>Cheryl E. H. E.</u>	
<u>Sharon K. Kasper</u>	
<u>Ann Miller</u>	

* 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/2012/budget.htm. The electronic version does not require member signatures.

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.		(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, 2011 ¹		6,244,574	1,560,644	11,357,428	161,086	224,480	2,495,403	35,779,898	0	0	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	118,495,299	16,608,770	21,474,690	5,304,595	6,224,437	100,500	60,883	0	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
7	STATE SOURCES	3000	23,386,134	0	0	8,372,953	0	0	0	0	0	
8	FEDERAL SOURCES	4000	13,107,509	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues		154,988,942	16,608,770	21,474,690	13,677,548	6,224,437	100,500	60,883	0	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	19,147,329									
11	Total Receipts/Revenues		174,136,271	16,608,770	21,474,690	13,677,548	6,224,437	100,500	60,883	0	0	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	100,467,248				2,352,626					
14	SUPPORT SERVICES	2000	46,776,296	16,119,151		12,169,903	3,134,049	697,529		0	0	
15	COMMUNITY SERVICES	3000	0	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	8,312,853	0	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	22,519,428	1,478,680	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures		155,556,397	16,119,151	22,519,428	13,648,583	5,486,675	697,529		0	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	19,147,329	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		174,703,726	16,119,151	22,519,428	13,648,583	5,486,675	697,529		0	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(567,455)	489,619	(1,044,738)	28,965	737,762	(597,029)	60,883	0	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund	7110										
27	Abatement of the Working Cash Fund	7110	806,681									
28	Transfer of Working Cash Fund Interest	7120	34,100									
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 ³ Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
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			1,058,645							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			130,960							
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						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds		840,781	0	1,189,605	0	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	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund	8110							806,681			
51	Transfer of Working Cash Fund Interest	8120							34,100			
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 ³ 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	714,040	344,605								
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510	22,360	108,600								
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										
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		736,400	453,205	0	0	0	0	840,781	0	0	
80	Total Other Sources/Uses of Fund		104,381	(453,205)	1,189,605	0	0	0	(840,781)	0	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2012		5,781,500	1,597,058	11,502,295	190,051	962,242	1,898,374	35,000,000	0	0	
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	100,901,530	6,525,429		177,517		83,029		0	0	107,687,505
88	Employee Benefits	200	20,568,820	1,186,601		12,336	5,486,675	12,500		0	0	27,266,932
89	Purchased Services	300	15,873,633	3,473,040	20,000	10,046,100		10,000		0	0	29,422,773
90	Supplies & Materials	400	4,324,101	4,734,899		1,673,450		0		0	0	10,732,450
91	Capital Outlay	500	1,122,012	198,532		260,500		592,000		0	0	2,173,044
92	Other Objects	600	12,766,301	650	22,499,428	1,478,680	0	0		0	0	36,745,059
93	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
94	Termination Benefits	800	0	0		0		0				0
95	Total Expenditures		155,556,397	16,119,151	22,519,428	13,648,583	5,486,675	697,529		0	0	214,027,763

SUMMARY OF CASH TRANSACTIONS

	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	BEGINNING CASH BALANCE ON HAND July 1, 2011 ⁷		17,080,033	3,424,690	10,390,050	788,114	77,295	2,742,868	35,861,520		
4	Total Direct Receipts & Other Sources ⁸		155,829,723	16,608,770	22,664,295	13,677,548	6,224,437	100,500	60,883	0	0
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		155,829,723	16,608,770	22,664,295	13,677,548	6,224,437	100,500	60,883	0	0
12	Total Amount Available		172,909,756	20,033,460	33,054,345	14,465,662	6,301,732	2,843,368	35,922,403	0	0
13	Total Direct Disbursements & Other Uses ⁹		156,292,797	16,572,356	22,519,428	13,648,583	5,486,675	697,529	840,781	0	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		156,292,797	16,572,356	22,519,428	13,648,583	5,486,675	697,529	840,781	0	0
21	ENDING CASH BALANCE ON HAND June 30, 2012 ⁷		16,616,959	3,461,104	10,534,917	817,079	815,057	2,145,839	35,081,622	0	0

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	109,817,777	13,622,415	21,471,940	5,161,685	2,963,482		26,783		
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	1,364,137								
8	FICA and Medicare Only Levies	1150					3,060,775				
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		111,181,914	13,622,415	21,471,940	5,161,685	6,024,257	0	26,783	0	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	1,300,000				200,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	3,000								
18	Total Payments in Lieu of Taxes		1,303,000	0	0	0	200,000	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311	570,000								
21	Regular Tuition from Other Districts (In State)	1312	60,000								
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	45,000								
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	3,000								
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		678,000								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
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	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	4,000	545	2,750	260	180	500	34,100		
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		4,000	545	2,750	260	180	500	34,100	0	0
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	1,200,000								
70	Sales to Pupils - Breakfast	1612	100,000								
71	Sales to Pupils - A la Carte	1613	832,135								
72	Sales to Pupils - Other (Describe & Itemize)	1614	250								
73	Sales to Adults	1620	30,000								
74	Other Food Service (Describe & Itemize)	1690	5,000								
75	Total Food Service		2,167,385								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720	871,000								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	130,000								
82	Total District/School Activity Income		1,001,000	0							
83	TEXTBOOK Income										
84	Rentals - Regular Textbooks	1811	1,380,000								
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		1,380,000								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		90,000							
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930						100,000			
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	150,000	20,000		17,650					
100	Payments of Surplus Moneys from TIF Districts	1960	130,000	2,864,060							
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	500,000	11,750		125,000					
108	Total Other Revenue from Local Sources		780,000	2,985,810	0	142,650	0	100,000	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	118,495,299	16,608,770	21,474,690	5,304,595	6,224,437	100,500	60,883	0	0

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1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	11,611,419								
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		11,611,419	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	2,489,020								
125	Special Education - Extraordinary	3105	2,677,080								
126	Special Education - Personnel	3110	4,095,950								
127	Special Education - Orphanage - Individual	3120	11,835								
128	Special Education - Orphanage - Summer	3130	8,970								
129	Special Education - Summer School	3145	27,530								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		9,310,385	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	150,550								
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	10,000								
140	Total Career and Technical Education		160,550	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	598,825								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		598,825				0				
145	State Free Lunch & Breakfast	3360	140,260								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	162,670								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500				2,226,085					
152	Transportation - Special Education	3510				6,146,868					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		8,372,953	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	1,380,000								
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									

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1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775	22,025								
166	Technology - Learning Technology Centers	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
172	Total Restricted Grants-In-Aid		11,774,715	0	0	8,372,953	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	23,386,134	0	0	8,372,953	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - SEA Projects	4105									
189	Title V - Rural and Low Income Schools (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	2,500,000								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	920,000								
197	Summer Food Service Admin/Program	4225	20,000								
198	Child Care Commodity/SFS 13-Adult Day Care	4226	150,000								
199	Fresh Fruit and Vegetables	4240	78,000								
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		3,668,000				0				
202	TITLE I										
203	Title I - Low Income	4300	1,985,845								
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		1,985,845	0		0	0				

	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	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	16,517								
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		16,517	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600	127,624								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620	5,095,915								
221	Federal Special Education - IDEA Room & Board	4625	75,000								
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		5,298,539	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title III-E Tech Prep	4770	159,841								
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		159,841	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									
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	0	0	0	0		0	0
260	Advanced Placement Fee/International Baccalaureate	4904									
261	Emergency Immigrant Assistance	4905									
262	Title III - English Language Acquisition	4909	498,268								
263	Learn & Serve America	4910									
264	McKinney Education for Homeless Children	4920									
265	Title II - Eisenhower - Professional Development Formula	4930									
266	Title II - Teacher Quality	4932	580,499								

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
267	Federal Charter Schools	4960									
268	Medicaid Matching Funds - Administrative Outreach	4991	300,000								
269	Medicaid Matching Funds - Fee-For-Service Program	4992	600,000								
270	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998									
271	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		13,107,509	0	0	0	0	0		0	0
272	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	13,107,509	0	0	0	0	0	0	0	0
273	TOTAL DIRECT RECEIPTS/REVENUES		154,988,942	16,608,770	21,474,690	13,677,548	6,224,437	100,500	60,883	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
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	44,105,683	9,032,763	812,862	2,646,566	320,337	16,951			56,935,162
6	Pre-K Programs	1125	789,579	185,373	7,650	76,340	8,814				1,067,756
7	Special Education Programs (Functions 1200 - 1220)	1200	17,154,096	3,705,368	356,085	100,645	28,000	6,085,400			27,429,594
8	Special Education Programs Pre-K	1225	1,636,582	351,569	250	3,800					1,992,201
9	Remedial and Supplemental Programs K-12	1250	964,662	297,443	441,384	39,105	72,773				1,815,367
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400	436,527	113,594	31,023	122,085	100,463				803,692
13	Interscholastic Programs	1500	1,552,140	20,333	337,029	111,673	18,900	80,455			2,120,530
14	Summer School Programs	1600	407,000	6,236	10,200	10,200					433,636
15	Gifted Programs	1650	329,227	24,884	24,440	1,536	75,000				455,087
16	Driver's Education Programs	1700	223,682	24,643	14,000	36	40,000				302,361
17	Bilingual Programs	1800	5,123,976	1,054,157	132,949	142,520					6,453,602
18	Truant Alternative & Optional Programs	1900	348,179	68,107	102,600	9,374		130,000			658,260
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	73,071,333	14,884,470	2,270,472	3,263,880	664,287	6,312,806	0	0	100,467,248
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	1,803,345	365,504	10,750	147,158					2,326,757
36	Guidance Services	2120	1,728,106	352,784	3,000	7,700		500			2,092,090
37	Health Services	2130	1,042,591	161,697	78,500	23,852	2,000				1,308,640
38	Psychological Services	2140	1,570,778	307,693	140,300	9,000	10,000				2,037,771
39	Speech Pathology & Audiology Services	2150	2,243,727	461,405	145,500	11,100					2,861,732
40	Other Support Services - Pupils (Describe & Itemize)	2190	2,044,692	404,789	13,450	16,300	5,000				2,484,231
41	Total Support Services - Pupil	2100	10,433,239	2,053,872	391,500	215,110	17,000	500	0	0	13,111,221
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	1,327,345	226,505	282,742	39,082	13,500	1,500			1,890,674
44	Educational Media Services	2220	1,675,790	477,022	85,485	96,913	19,750	20			2,354,980
45	Assessment & Testing	2230	41,506	11,016	272,600	202,000	200	300			527,622
46	Total Support Services - Instructional Staff	2200	3,044,641	714,543	640,827	337,995	33,450	1,820	0	0	4,773,276
47	Support Services - General Administration										
48	Board of Education Services	2310	70,823	15,901	918,675	4,500		9,000			1,018,899
49	Executive Administration Services	2320	419,357	68,903	62,131	27,704	10,000	2,200			590,295
50	Special Area Administration Services	2330	20,000		81,000	22,100					123,100
51	Tort Immunity Services	2360 - 2370									0
52	Total Support Services - General Administration	2300	510,180	84,804	1,061,806	54,304	10,000	11,200	0	0	1,732,294
53	Support Services - School Administration										
54	Office of the Principal Services	2410	7,612,025	1,648,201	80,500	78,863	35,500	31,205			9,486,294
55	Other Support Services - School Administration (Describe & Itemize)	2490	2,545,979	434,314	3,000	4,950					2,988,243
56	Total Support Services - School Administration	2400	10,158,004	2,082,515	83,500	83,813	35,500	31,205	0	0	12,474,537

	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	197,555	37,444	76,800	4,150	6,525	1,300			323,774
59	Fiscal Services	2520	517,690	93,473	124,645	34,950	500	4,200			775,458
60	Operation & Maintenance of Plant Services	2540									0
61	Pupil Transportation Services	2550									0
62	Food Services	2560	386,760	5,066	6,584,000	6,000	51,000				7,032,826
63	Internal Services	2570	200,594	37,708	15,500	43,374	9,500				306,676
64	Total Support Services - Business	2500	1,302,599	173,691	6,800,945	88,474	67,525	5,500	0	0	8,438,734
65	Support Services - Central										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620									0
68	Information Services	2630	156,102	45,373	124,150	9,125	1,250	2,000			338,000
69	Staff Services	2640	544,084	259,728	419,650	16,050	10,000	12,000			1,261,512
70	Data Processing Services	2660	1,613,348	269,388	2,072,930	248,850	278,000	11,270			4,493,786
71	Total Support Services - Central	2600	2,313,534	574,489	2,616,730	274,025	289,250	25,270	0	0	6,093,298
72	Other Support Services (Describe & Itemize)	2900	68,000	436	45,000	6,500	5,000	28,000			152,936
73	Total Support Services	2000	27,830,197	5,684,350	11,640,308	1,060,221	457,725	103,495	0	0	46,776,296
74	COMMUNITY SERVICES (ED)	3000									0
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)										
77	Payments for Regular Programs	4110			1,962,853			6,350,000			8,312,853
78	Payments for Special Education Programs	4120									0
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140									0
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
83	Total Payments to Districts and Other Govt Units (In-State)	4100			1,962,853			6,350,000			8,312,853
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			1,962,853			6,350,000			8,312,853
102	DEBT SERVICE (ED)										
103	Debt Service - Interest on Short-Term Debt										
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt	5150									0
109	Total Debt Service - Interest on Short-Term Debt	5100						0			0

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
2											
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		100,901,530	20,568,820	15,873,633	4,324,101	1,122,012	12,766,301	0	0	155,556,397
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(567,455)
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			250						250
123	Operation & Maintenance of Plant Services	2540	6,525,429	1,186,601	3,472,790	4,734,899	198,532	650			16,118,901
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	6,525,429	1,186,601	3,473,040	4,734,899	198,532	650	0	0	16,119,151
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	6,525,429	1,186,601	3,473,040	4,734,899	198,532	650	0	0	16,119,151
129	COMMUNITY SERVICES (O&M)	3000									0
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
131	Payments to Other Govt Units (In-State)										
132	Payments for Special Education Programs	4120									0
133	Payments for CTE Program	4140									0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
135	Total Payments to Other Govt Units (In-State)	4100			0			0			0
136	Payments to Other Govt Units (Out of State)	4400									0
137	Total Payments to Other District and Govt Unit	4000			0			0			0
138	DEBT SERVICE (O&M)										
139	Debt Service - Interest on Short-Term Debt										
140	Tax Anticipation Warrants	5110									0
141	Tax Anticipation Notes	5120									0
142	Corporate Personal Prop 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		6,525,429	1,186,601	3,473,040	4,734,899	198,532	650	0	0	16,119,151
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										489,619
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						21,159,844			21,159,844
163	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						1,339,584			1,339,584
164	Debt Service Other (Describe & Itemize)	5400			20,000						20,000
165	Total Debt Service	5000			20,000			22,499,428			22,519,428
166	PROVISION FOR CONTINGENCIES (DS)	6000									0
167	Total Direct Disbursements/Expenditures				20,000			22,499,428			22,519,428
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,044,738)
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	177,517	12,336	10,046,100	1,673,450	260,500				12,169,903
176	Other Support Services (Describe & Itemize)	2900									0
177	Total Support Services	2000	177,517	12,336	10,046,100	1,673,450	260,500	0	0	0	12,169,903
178	COMMUNITY SERVICES (TR)	3000									0
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	5200						95,430			95,430
199	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						1,383,250			1,383,250
200	Debt Service - Other (Describe and Itemize)	5400									0
201	Total Debt Service	5000						1,478,680			1,478,680
202	PROVISION FOR CONTINGENCIES (TR)	6000									0
203	Total Direct Disbursements/Expenditures		177,517	12,336	10,046,100	1,673,450	260,500	1,478,680	0	0	13,648,583
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										28,965
205											
206	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
207	INSTRUCTION (MR/SS)										
208	Regular Program	1100		702,643							702,643
209	Pre-K Programs	1125									0
210	Special Education Programs (Functions 1200-1220)	1200		1,362,033							1,362,033
211	Special Education Programs Pre-K	1225									0
212	Remedial and Supplemental Programs K-12	1250		33,335							33,335
213	Remedial and Supplemental Programs Pre-K	1275									0
214	Adult/Continuing Education Programs	1300									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
215	CTE Programs	1400		6,329							6,329
216	Interscholastic Programs	1500		22,512							22,512
217	Summer School Programs	1600		26,984							26,984
218	Gifted Programs	1650		4,773							4,773
219	Driver's Education Programs	1700									0
220	Bilingual Programs	1800		169,885							169,885
221	Truant Alternative & Optional Programs	1900		24,132							24,132
222	Total Instruction	1000		2,352,626							2,352,626
223	SUPPORT SERVICES (MR/SS)										
224	Support Services - Pupil										
225	Attendance & Social Work Services	2110		26,150							26,150
226	Guidance Services	2120		25,058							25,058
227	Health Services	2130		149,430							149,430
228	Psychological Services	2140		22,776							22,776
229	Speech Pathology & Audiology Services	2150		34,732							34,732
230	Other Support Services - Pupils (Describe & Itemize)	2190		140,926							140,926
231	Total Support Services - Pupil	2100		399,072							399,072
232	Support Services - Instructional Staff										
233	Improvement of Instruction Services	2210		72,765							72,765
234	Educational Media Services	2220		114,213							114,213
235	Assessment & Testing	2230		6,612							6,612
236	Total Support Services - Instructional Staff	2200		193,590							193,590
237	Support Services - General Administration										
238	Board of Education Services	2310		1,027							1,027
239	Executive Administration Services	2320		21,594							21,594
240	Special Area Administrative Services	2330		3,610							3,610
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		26,231							26,231
251	Support Services - School Administration										
252	Office of the Principal Services	2410		311,650							311,650
253	Other Support Services - School Administration (Describe & Itemize)	2490		459,383							459,383
254	Total Support Services - School Administration	2400		771,033							771,033
255	Support Services - Business										
256	Direction of Business Support Services	2510		10,043							10,043
257	Fiscal Services	2520		73,857							73,857
258	Facilities Acquisition & Construction Services	2530		14,987							14,987
259	Operation & Maintenance of Plant Service	2540		1,176,038							1,176,038
260	Pupil Transportation Services	2550		14,976							14,976
261	Food Services	2560		5,609							5,609
262	Internal Services	2570		36,208							36,208
263	Total Support Services - Business	2500		1,331,718							1,331,718

	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
264	Support Services - Central										
265	Direction of Central Support Services	2610									0
266	Planning, Research, Development & Evaluation Services	2620									0
267	Information Services	2630		15,775							15,775
268	Staff Services	2640		93,472							93,472
269	Data Processing Services	2660		294,204							294,204
270	Total Support Services - Central	2600		403,451							403,451
271	Other Support Services (Describe & Itemize)	2900		8,954							8,954
272	Total Support Services	2000		3,134,049							3,134,049
273	COMMUNITY SERVICES (MR/SS)	3000									0
274	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										0
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			5,486,675				0			5,486,675
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										737,762
289											
290	60 - CAPITAL PROJECTS (CP)										
291	SUPPORT SERVICES (CP)										
292	Support Services - Business										
293	Facilities Acquisition & Construction Services	2530	83,029	12,500	10,000		592,000				697,529
294	Other Support Services (Describe & Itemize)	2900									0
295	Total Support Services	2000	83,029	12,500	10,000	0	592,000	0	0		697,529
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		83,029	12,500	10,000	0	592,000	0	0		697,529
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(597,029)
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									0
313	Unemployment Insurance Payments	2363									0
314	Insurance Payments (regular or self-insurance)	2364									0
315	Risk Management and Claims Services Payments	2365									0
316	Judgment and Settlements	2366									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
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
318	Reciprocal Insurance Payments	2368									0
319	Legal Service	2369									0
320	Property Insurance (Building & Grounds)	2371									0
321	Vehicle Insurance (Transportation)	2372									0
322	Total Support Services - General Administration	2000	0	0	0	0	0	0	0		0
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 on 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	0	0	0	0	0		0
331	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
332											
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
334	SUPPORT SERVICES (FP&S)										
335	Support Services - Business										
336	Facilities Acquisition & Construction Services	2530									0
337	Operation & Maintenance of Plant Service	2540									0
338	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
339	Other Support Services (Describe & Itemize)	2900									0
340	Total Support Services	2000	0	0	0	0	0	0	0		0
341	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
343	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
344	DEBT SERVICE (FP&S)										
345	Debt Service - Interest on Short-Term Debt										
346	Tax Anticipation Warrants	5110									0
347	Other Interest on Short-Term Debt	5150									0
348	Total Debt Service - Interest on Short-Term Debt	5100						0			0
349	Debt Service - Interest on Long-Term Debt	5200									0
350	Debt Service - Payments of Principal on Long-Term 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	0	0	0	0	0		0
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

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 FY2012 budgeted expenditures over FY2011 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:

Community Unit School District #300

RCDT Number:

31-045-3000-26

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2011			Budgeted Expenditures, Fiscal Year 2012		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	719,615		719,615	590,295		590,295
2. Special Area Administration Services	2330			0	123,100		123,100
3. Other Support Services - School Administration	2490	2,928,881		2,928,881	2,988,243		2,988,243
4. Direction of Business Support Services	2510	296,400		296,400	323,774	0	323,774
5. Internal Services	2570	230,291		230,291	306,676		306,676
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0			0
8. Totals		4,175,187	0	4,175,187	4,332,088	0	4,332,088
9. Estimated Percent Increase (Decrease) for FY2012 (Budgeted) over FY2011 (Actual)							4%

CHECK FOR ERRORS	
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.	
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 2011 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, 2011, (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, 2012, (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

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COMPARBUDGET

Community Unit School District 300
For the Period Ending 06/30/11

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10 Educational Fund
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Account	Working 2012 Budget	Working 2011 Budget	Actual	Variance
1111 CUR YR General Levy	56,369,200.00	42,320,000.00	52,039,971.63	9,719,971.63-
1112 First PR YR General Levy	53,448,577.00	63,196,000.00	60,960,212.38	2,235,787.62
1122 First PR YR Tort Immunity Levy			0.02-	0.02
1141 CUR YR Special Education Levy	697,464.00	519,000.00	657,913.75	138,913.75-
1142 First PR YR Special Education	666,673.00	777,800.00	750,276.30	27,523.70
1231 Corporate Personal Property Re	1,300,000.00	1,027,465.00	1,544,124.36	516,659.36-
1311 Tuition from Pupils or Parents	545,000.00	425,270.00	550,291.85	125,021.85-
1312 Tuition from Other LEAs	60,000.00		69,761.00	69,761.00-
1321 Summer School Tuition from Pup	45,000.00	45,000.00	53,580.35	8,580.35-
1342 Special Education Tuition from	3,000.00	200,000.00	1,528.70	198,471.30
1390 Transition Fee - Algonquin	3,000.00		3,000.00	3,000.00-
1417 Fees for Child Care	25,000.00		26,925.00	26,925.00-
1511 Interest on Investments	4,000.00	41,810.00	4,301.77	37,508.23
1611 Sales to Pupils - Lunch	1,200,000.00	1,463,945.00	685,503.68	778,441.32
1612 Sales to Pupils - Breakfast	100,000.00	171,325.00	66,914.29-	238,239.29
1613 Sales to Pupils - A La Carte	832,135.00	925,284.00	1,486,032.31	560,748.31-
1614 Sales to Pupils - Other	250.00	250.00	10.60	239.40
1621 Sales to Adults	30,000.00	75,000.00	71,896.33	3,103.67
1691 Other Food Service Revenue	5,000.00	5,000.00	486.21	4,513.79
1721 Locker Rental Fees	15,000.00	15,000.00	12,098.65	2,901.35
1725 Course Fees	350,000.00	87,000.00	413,587.20	326,587.20-
1726 Musical Instrument Rental	1,000.00	15,000.00	990.50	14,009.50
1727 Athletic Fees	430,000.00	434,325.00	454,180.21	19,855.21-
1728 Driver Education Behind the Wh	75,000.00	140,000.00	80,765.87	59,234.13
1791 Other Pupil Activities	130,000.00	150,000.00	155,139.78	5,139.78-
1811 Regular Textbook Rental	1,380,000.00	1,669,642.00	1,260,483.12	409,158.88
1812 Summer School Textbook Rental			1,050.00	1,050.00-
1819 Other Textbook Rental			31,211.14	31,211.14-
1921 Contributions & Donations from			22,745.33	22,745.33-
1922 Foundation Donations			21,110.33	21,110.33-
1923 Homeless Donations			1,445.00	1,445.00-
1930 Impact Fees		99,000.00		99,000.00
1951 Refund of PR YRs' Expenditure	150,000.00	250,000.00	114,016.50	135,983.50
1960 Surplus from TIF Funds	130,000.00		169,741.32	169,741.32-
1991 Payment from Other LEAs			127,065.48	127,065.48-
1998 Other Revenue-Athletics			48.76	48.76-
1999 Other Revenue-General	500,000.00	516,600.00	428,430.55	88,169.45
Total Local Revenue	118,495,299.00	114,569,716.00	122,133,011.65	7,563,295.65-
3001 General State Aid	11,611,419.00	10,040,490.00	11,580,614.95	1,540,124.95-
3100 Special Ed-Pvt Facility Tuitio	2,489,020.00	2,373,648.00	1,223,819.01	1,149,828.99
3105 Special Ed-Extra Ordinary	2,677,080.00	2,758,347.00	1,338,539.62	1,419,807.38
3110 Special Ed-Personnel	4,095,950.00	4,152,525.00	2,047,974.00	2,104,551.00
3120 Special Ed-Orphanage Individua	11,835.00	103,000.00	7,891.34	95,108.66
3130 Special Ed-Orphanage Summer	8,970.00	8,974.00		8,974.00
3145 Special Ed-Summer School	27,530.00	58,563.00	27,532.53	31,030.47
3220 Voc Ed School Improvement	150,550.00	145,352.00	47,450.00	97,902.00
3275 Voc Ed Elem Career	10,000.00	10,000.00	1,543.00	8,457.00
3305 Bilingual-TPI & TBE	598,825.00	593,548.00		593,548.00
3360 State Free Lunch & Breakfast	140,260.00		55,649.60	55,649.60-
3370 Driver Education	162,670.00	137,842.00	122,003.07	15,838.93
3651 National Board Certification I		35,000.00		35,000.00

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COMPARBUDGET

Community Unit School District 300
For the Period Ending 06/30/11

08/15/11

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10 Educational Fund
*Co

Account	Working 2012 Budget	Working 2011 Budget	Actual	Variance
3705 Early Childhood-State PreK	1,380,000.00	1,222,486.00	492,356.00	730,130.00
3775 School Safety/Ed Imp Block Gra	22,025.00	73,419.00		73,419.00
Total State Revenue	23,386,134.00	21,713,194.00	16,945,373.12	4,767,820.88
4210 National School Lunch Program	2,500,000.00	2,966,314.00	2,495,866.44	470,447.56
4220 School Breakfast Program	920,000.00	990,342.00	802,166.38	188,175.62
4225 Summer Food Program	20,000.00	20,000.00		20,000.00
4226 Child & Adult Food Care Progr	150,000.00	273,665.00	134,406.00	139,259.00
4240 Fresh Fruit and Veg. Program	78,000.00		63,443.87	63,443.87-
4300 Title I-Low Income	1,985,845.00	1,985,845.00	1,796,495.00	189,350.00
4400 Title IV-Safe & Drug Free Scho	16,517.00	56,615.00		56,615.00
4600 Special Ed-Preschool Flow Thro	127,624.00	150,000.00	69,833.00	80,167.00
4620 Special Ed-IDEA Flow Through	5,095,915.00	6,761,292.00	2,284,846.00	4,476,446.00
4625 Special Ed-IDEA Room & Board	75,000.00	150,000.00	73,510.57	76,489.43
4745 Perkins-III	159,841.00	152,935.00	74,847.00	78,088.00
4851 ARRA - Title I		597,066.00	356,080.00	240,986.00
4856 ARRA - IDEA Pre-K			6,231.00	6,231.00-
4857 ARRA - IDEA Spec Ed		1,300,000.00	476,833.00	823,167.00
4880 Ed Jobs Program			1,054,415.00	1,054,415.00-
4900 Medicaid Matching	300,000.00	300,300.00		300,300.00
4902 Medicaid Fee for Service	600,000.00	600,000.00	810,530.65	210,530.65-
4909 LIPLEPS-III	498,268.00	300,000.00	339,101.00	39,101.00-
4910 Learn & Serve			40,500.00	40,500.00-
4932 Title II-Teacher Quality	580,499.00	653,080.00	499,348.00	153,732.00
4950 Dept of Rehab Svcs			9,030.00	9,030.00-
4971 Technology-Enhancing Education			2,667.00	2,667.00-
Total Federal Revenue	13,107,509.00	17,257,454.00	11,390,149.91	5,867,304.09
7111 Perm X-fer-Working Cash Fund-A	806,681.00			
7121 Perm X-fer of Int fm Working C	34,100.00			
7331 Compensation of Loss of FA			4,337.50	4,337.50-
7334 Recoveries from Vandalism			60.00	60.00-
Total Other Sources	840,781.00		4,397.50	4,397.50-
Total Revenues	155,829,723.00	153,540,364.00	150,472,932.18	3,067,431.82
111 Certified Administrator	7,685,989.00	7,481,212.00	7,552,570.26	71,358.26-
112 Certified Directors/Supervisors	1,854,474.00	1,087,312.00	1,021,261.14	66,050.86
113 Certified Teachers	62,986,100.00	64,935,808.00	63,860,807.40	1,075,000.60
114 Other Certified	5,890,912.00	7,120,268.00	6,898,144.62	222,123.38
115 Non-Certified Supervision/Head	1,239,381.00	1,128,584.00	1,234,666.65	106,082.65-
116 Non-Certified Sec/Spec/Mech	5,916,780.00	6,034,852.00	6,050,418.19	15,566.19-
117 Non-Certified Aides/Custodial	7,482,226.00	7,636,482.00	8,040,703.81	404,221.81-
118 Other Non-Certified	1,259,659.00	1,359,844.00	1,276,788.58	83,055.42
119 Other	751,607.00	826,335.00	990,339.88	164,004.88-
121 Substitute-Teacher	1,200,000.00	938,000.00	1,177,785.95	239,785.95-
122 Substitute-Aide	21,000.00	48,000.00	67,240.44	19,240.44-
123 Substitute-Conferences	192,977.00	126,608.00	239,371.24	112,763.24-

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10 Educational Fund
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Account	Working 2012 Budget	Working 2011 Budget	Actual	Variance
124 Substitute-Grant Supported	165,300.00	185,648.00	235,316.50	49,668.50-
125 Substitute-Other Non-Certified			999.10	999.10-
132 1.5 Overtime	18,820.00	21,850.00	14,210.90	7,639.10
133 2.0 Overtime			127.71	127.71-
134 Subs-Approved Conferences	20,000.00	20,000.00	31,751.48	11,751.48-
135 Long Term Certified Subs			228,043.76	228,043.76-
138 Subs-Grants	128,807.00	174,336.00	129,820.00	44,516.00
143 Overload	700,000.00	2,136,715.00	1,165,787.50	970,927.50
148 Extra Pay-Non-Certified	164,700.00	70,705.00	473,318.74	402,613.74-
149 Extra Pay-Certified	3,222,798.00	3,462,107.00	2,948,912.32	513,194.68
Total Salaries	100,901,530.00	104,794,666.00	103,638,386.17	1,156,279.83
211 Teachers Retirement	5,013,988.00	4,981,503.00	5,080,029.13	98,526.13-
215 One-Time TRS Early Retirement			159,859.16	159,859.16-
217 TRS Federal Contribution	386,464.00	1,013,074.00	1,028,874.11	15,800.11-
218 THIS Fund Employer Contributio	693,427.00	1,004,375.00	671,375.86	332,999.14
221 Life Insurance	97,886.00	140,167.00	153,846.94	13,679.94-
222 Medical Insurance	13,166,979.00	11,515,933.00	12,046,572.89	530,639.89-
223 Dental Insurance	845,310.00	877,841.00	847,163.02	30,677.98
224 Vision Insurance	176,039.00	177,342.00	175,203.39	2,138.61
225 Disability Insurance	35,727.00	34,165.00	40,209.13	6,044.13-
231 Certified Tuition Reimbursemen	150,000.00	280,000.00	204,790.22	75,209.78
232 DESA Tuition Reimbursement	3,000.00	5,000.00	2,838.00	2,162.00
234 Non-Union Tuition Reimbursemen		9,000.00		9,000.00
235 Admin Tuition Reimbursement			5,200.00	5,200.00-
Total Employee Benefits	20,568,820.00	20,038,400.00	20,415,961.85	377,561.85-
311 Professional Services-Administ	686,800.00	644,800.00	518,798.39	126,001.61
312 Staff Development-On Site	363,433.00	692,428.00	665,869.95	26,558.05
313 Staff Development-Off Site	322,444.00	524,824.00	180,982.68	343,841.32
314 Professional Services-Instruct	2,037,453.00	2,211,809.00	3,522,773.68	1,310,964.68-
315 Food-Contracted	173,043.00	81,831.00	121,663.13	39,832.13-
316 Data Processing/Statistical Se	7,800.00	6,300.00	300.00	6,000.00
317 Audit/Financial Services	65,000.00	65,000.00	110,700.00	45,700.00-
318 Legal Services	400,000.00	400,000.00	257,693.23	142,306.77
319 Other Professional & Technical	1,401,004.00	1,181,231.00	1,450,764.01	269,533.01-
323 Repair & Maintenance	478,231.00	478,285.00	541,021.25	62,736.25-
325 Rentals	95,950.00	99,451.00	124,179.52	24,728.52-
327 Computer Maintenance	7,736.00	3,370.00	44,807.05	41,437.05-
331 Pupil Transportation-General	19,265.00	26,923.00	8,539.30	18,383.70
332 In-District Travel	46,081.00	62,180.00	34,778.52	27,401.48
333 Out of District Travel	120,800.00	149,959.00	193,241.00	43,282.00-
334 Professional Meetings	10,200.00	11,300.00	7,146.57	4,153.43
335 Pupil Transportation-Vocationa	325,340.00	290,245.00	478,915.62	188,670.62-
336 Pupil Transportation-Field Tri	68,650.00	9,000.00	57,546.56	48,546.56-
339 Other Transportation Services	12,500.00	14,000.00	2,400.03	11,599.97
341 Postage	138,590.00	135,246.00	137,070.70	1,824.70-
342 Telephone-Local	1,500.00	1,000.00	1,013.12	13.12-
347 Telephone-Cellular	20,000.00	3,000.00	1,708.05	1,291.95
351 Recruiting	5,000.00	18,000.00	3,594.80	14,405.20
352 Legal Notices	40,600.00	62,092.00	88,883.23	26,791.23-

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Account	Working 2012 Budget	Working 2011 Budget	Actual	Variance
361 Printing & Binding	170,035.00	198,983.00	183,626.96	15,356.04
363 Repair & Maint-Equip Elec			19,549.12	19,549.12-
381 Liability Insurance	175,000.00	110,108.00	195,987.00	85,879.00-
382 Fidelity Bond Premiums	67,175.00	79,175.00	32,175.00	47,000.00
384 Worker's Compensation	354,850.00	400,000.00	43,441.64	356,558.36
385 Unemployment Insurance	200,000.00	1,260,650.00	563,462.94	697,187.06
389 Insurance-Fire-Theft-All Other	300.00	300.00		300.00
390 Officials-Tournaments	150.00		710.00	710.00-
391 Officials-IHSA Sponsored	153,879.00	145,839.00	171,913.47	26,074.47-
392 License & Registrations			373.14	373.14-
393 Investigations	20,000.00	20,000.00	8,640.00	11,360.00
394 Health Services	10,000.00	10,000.00	8,277.99	1,722.01
395 Management Fees	6,400,000.00	6,482,925.00	5,825,320.87	657,604.13
396 Recruiting			1,000.00	1,000.00-
397 Software Licensing	1,474,824.00	1,197,435.00	1,438,506.84	241,071.84-
Total Purchased Services	15,873,633.00	17,077,689.00	17,047,375.36	30,313.64
411 Supplies-General	2,610,073.00	2,737,749.00	1,913,859.77	823,889.23
412 Supplies-Testing Materials	217,100.00	236,550.00	180,250.87	56,299.13
415 Supplies-Computer	278,878.00	286,538.00	224,231.56	62,306.44
416 Supplies-Athletic Fields		2,000.00	500.00	1,500.00
417 Supplies-Uniform	75,550.00	12,000.00	65,003.39	53,003.39-
421 Textbooks-Replacement	56,750.00	74,355.00	55,033.82	19,321.18
422 Textbooks-Rebound	9,900.00	8,678.00	8,339.50	338.50
423 Textbooks-New Adoptions	329,346.00	288,000.00	182,600.90	105,399.10
425 Textbooks-Consumables	204,115.00	129,245.00	215,373.01	86,128.01-
426 Textbooks-Suppl Materials		4,000.00	264,303.96	260,303.96-
427 Supplemental Reading Materials		700.00	267.36	432.64
431 Library Books	77,094.00	69,344.00	48,761.94	20,582.06
441 Periodicals	51,045.00	43,914.00	46,621.04	2,707.04-
464 Gasoline	98,950.00	76,250.00	91,293.80	15,043.80-
471 System Software	140,825.00	305,650.00	162,766.39	142,883.61
472 Instructional Software	27,100.00	12,870.00	48,471.37	35,601.37-
481 Equipment < \$500	126,665.00	144,835.00	185,191.38	40,356.38-
484 Computer Related Equip < \$500			80,073.13	80,073.13-
491 Mat & Sup-Shipping	20,710.00	43,800.00	3,765.50	40,034.50
Total Supplies & Material	4,324,101.00	4,476,478.00	3,776,708.69	699,769.31
541 Equipment-New	240,005.00	206,046.00	573,452.57	367,406.57-
542 Equipment-Replacement	155,363.00	176,777.00	71,796.64	104,980.36
544 Leased Equipment	500.00	499.00	519.40	20.40-
545 Computer Equipment > \$500	606,144.00	766,428.00	1,318,699.13	552,271.13-
546 Software		300.00	5,841.28	5,541.28-
547 Network Equipment > \$500	120,000.00	115,000.00	71,997.70	43,002.30
Total Capital Outlay	1,122,012.00	1,265,050.00	2,042,306.72	777,256.72-
612 Lease Purchase Principle - Com	314,040.00	372,425.00		372,425.00
613 Lease Payment - Copiers	400,000.00	315,740.00		315,740.00
621 Interest	22,360.00	43,230.00		43,230.00
641 Dues & Fees	169,901.00	183,121.00	228,762.60	45,641.60-

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Account	Working 2012 Budget	Working 2011 Budget	Actual	Variance
671 Private Facility Tuition	5,815,400.00	5,239,400.00	5,468,857.88	229,457.88-
672 Room and Board	400,000.00	700,000.00	277,707.57	422,292.43
673 General Tuition	6,378,000.00	4,910,000.00	4,380,074.80	529,925.20
691 Miscellaneous Objects	3,000.00	15,000.00	8,025.06	6,974.94
Total Other Objects	13,502,701.00	11,778,916.00	10,363,427.91	1,415,488.09
Total Expenses	156,292,797.00	159,431,199.00	157,284,166.70	2,147,032.30
Net Change in Fund Balance	463,074.00-	5,890,835.00-	6,811,234.52-	920,399.52

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20 Operations & Maintenance Fund
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Account	Working 2012 Budget	Working 2011 Budget	Actual	Variance
1111 CUR YR General Levy	6,367,589.00	6,344,500.00	6,836,563.65	492,063.65-
1112 First PR YR General Levy	7,254,826.00	8,082,300.00	7,817,081.56	265,218.44
1511 Interest on Investments	545.00	2,995.00	544.53	2,450.47
1910 Building Rental	90,000.00	84,595.00	100,314.50	15,719.50-
1951 Refund of PR YRs' Expenditure	20,000.00		34,491.36	34,491.36-
1960 Surplus from TIF Funds	2,864,060.00	2,260,125.00	2,906,797.55	646,672.55-
1999 Other Revenue-General	11,750.00	11,575.00	102,747.48	91,172.48-
Total Local Revenue	16,608,770.00	16,786,090.00	17,798,540.63	1,012,450.63-
7331 Compensation of Loss of FA			134,875.34	134,875.34-
7334 Recoveries from Vandalism			650.00	650.00-
Total Other Sources			135,525.34	135,525.34-
Total Revenues	16,608,770.00	16,786,090.00	17,934,065.97	1,147,975.97-
115 Non-Certified Supervision/Head	1,622,811.00	1,802,314.00	1,725,370.39	76,943.61
116 Non-Certified Sec/Spec/Mech	41,973.00	41,973.00	41,842.67	130.33
117 Non-Certified Aides/Custodial	4,643,989.00	4,643,596.00	4,527,582.19	116,013.81
119 Other	200,000.00	200,000.00	114,384.17	85,615.83
132 1.5 Overtime	6,656.00	11,520.00	8,204.50	3,315.50
133 2.0 Overtime	10,000.00	2,000.00	9,360.61	7,360.61-
Total Salaries	6,525,429.00	6,701,403.00	6,426,744.53	274,658.47
221 Life Insurance	5,636.00	7,983.00	7,791.54	191.46
222 Medical Insurance	1,093,768.00	963,950.00	1,027,875.24	63,925.24-
223 Dental Insurance	71,654.00	70,504.00	70,528.66	24.66-
224 Vision Insurance	14,949.00	13,692.00	14,255.72	563.72-
225 Disability Insurance	594.00	594.00	306.55	287.45
Total Employee Benefits	1,186,601.00	1,056,723.00	1,120,757.71	64,034.71-
313 Staff Development-Off Site	3,500.00	3,500.00	1,345.00	2,155.00
315 Food-Contracted			280.91	280.91-
319 Other Professional & Technical	517,000.00	512,368.00	522,092.46	9,724.46-
320 Repair & Maint-Vandalism	10,000.00	20,000.00	5,917.91	14,082.09
321 Sanitation Services	197,600.00	203,900.00	198,067.56	5,832.44
322 Cleaning Services	131,500.00	100,000.00	145,855.77	45,855.77-
323 Repair & Maintenance	202,930.00	163,235.00	176,262.19	13,027.19-
325 Rentals	9,750.00	12,500.00	6,536.24	5,963.76
326 Alarm System Services	51,600.00	100,000.00	41,688.20	58,311.80
328 Rentals B&G-Schools	500.00	1,000.00	5,150.40	4,150.40-
329 Other Property Services		2,000.00		2,000.00
332 In-District Travel	150.00	400.00	156.37	243.63
334 Professional Meetings	250.00	300.00		300.00
341 Postage	100.00	100.00	66.08	33.92
342 Telephone-Local	454,409.00	220,700.00	461,076.83	240,376.83-
343 Telephone-Security	42,463.00	37,000.00	41,265.54	4,265.54-

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20 Operations & Maintenance Fund *Co

Account	Working 2012 Budget	Working 2011 Budget	Actual	Variance
344 Telephone-Long Distance	16,554.00	7,000.00	17,440.18	10,440.18-
345 Telephone-Utilities	28,307.00	22,100.00	27,387.28	5,287.28-
347 Telephone-Cellular	90,007.00	80,570.00	72,933.86	7,636.14
353 License & Registration	40.00		40.00	40.00-
361 Printing & Binding	1,100.00	1,050.00	65.76	984.24
363 Repair & Maint-Equip Elec	75,600.00	53,000.00	46,682.62	6,317.38
364 Repair & Maint-Finishing Matl	10,000.00	10,000.00	1,238.90	8,761.10
365 Repair & Maint-Plumbing	85,000.00	70,000.00	36,029.52	33,970.48
366 Repair & Maint-Roofing	30,000.00	60,000.00	15,097.75	44,902.25
367 Repair & Maint-HVAC	250,000.00	225,000.00	116,934.13	108,065.87
368 Repair & Maint-Snowplowing	650,000.00	600,000.00	622,236.00	22,236.00-
369 Repair & Maint-Athletic Fields	10,000.00	25,000.00		25,000.00
371 Water/Sewer Services	144,400.00	179,700.00	160,653.38	19,046.62
384 Worker's Compensation	204,850.00	192,000.00	40,848.80	151,151.20
385 Unemployment Insurance	16,000.00	60,000.00	15,231.00	44,769.00
389 Insurance-Fire-Theft-All Other	239,430.00	263,050.00	263,050.00	
Total Purchased Services	3,473,040.00	3,225,473.00	3,041,630.64	183,842.36
411 Supplies-General	399,701.00	453,491.00	452,571.72	919.28
415 Supplies-Computer	3,500.00	2,000.00	1,192.56	807.44
416 Supplies-Athletic Fields	27,000.00	37,000.00	8,867.07	28,132.93
417 Supplies-Uniform	17,500.00	19,000.00	14,945.56	4,054.44
418 Supplies-B&G Schools	1,000.00	5,000.00	209.55	4,790.45
464 Gasoline	6,000.00	5,900.00	9,100.49	3,200.49-
465 Natural Gas	522,250.00	887,500.00	527,127.01	360,372.99
466 Electricity	2,999,250.00	2,648,000.00	2,930,068.83	282,068.83-
469 Other Energy	65,000.00	125,000.00	59,078.00	65,922.00
481 Equipment < \$500	28,679.00	30,936.00	22,614.83	8,321.17
485 Supplies - Air Filters	41,655.00		15,258.48	15,258.48-
486 Supplies - Mop Heads, Towels,	147,114.00		70.68	70.68-
492 Supplies-Life Safety	20,000.00	15,000.00	836.95	14,163.05
493 Supplies-Equip Elec	47,500.00	30,000.00	43,085.62	13,085.62-
494 Supplies-Finishing Matl	51,000.00	50,960.00	34,578.46	16,381.54
495 Supplies-Plumbing	55,250.00	55,000.00	55,906.51	906.51-
496 Supplies-Roofing	1,000.00	1,500.00		1,500.00
497 Supplies-HVAC	205,000.00	200,000.00	142,498.13	57,501.87
498 Supplies-Bagged Salt	51,500.00	65,500.00	41,199.90	24,300.10
499 Supplies-Bulk Salt	45,000.00	34,737.00		34,737.00
Total Supplies & Material	4,734,899.00	4,666,524.00	4,359,210.35	307,313.65
521 Buildings	1,500.00		1,360.80	1,360.80-
531 Improvements Other than Buildi	37,500.00	255,000.00	22,384.96	232,615.04
541 Equipment-New	98,223.00	47,799.00	38,896.27	8,902.73
542 Equipment-Replacement	59,309.00	31,710.00	69,067.55	37,357.55-
545 Computer Equipment > \$500	2,000.00	2,000.00	5,475.00	3,475.00-
Total Capital Outlay	198,532.00	336,509.00	137,184.58	199,324.42
612 Lease Purchase Principle - Com	344,605.00	309,036.00	254,254.90	54,781.10
621 Interest	108,600.00	126,151.00	111,745.10	14,405.90
641 Dues & Fees	650.00	1,000.00	775.00	225.00

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20 Operations & Maintenance Fund
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Account	Working 2012 Budget	Working 2011 Budget	Actual	Variance
Total Other Objects	453,855.00	436,187.00	366,775.00	69,412.00
Total Expenses	16,572,356.00	16,422,819.00	15,452,302.81	970,516.19
Net Change in Fund Balanc	36,414.00	363,271.00	2,481,763.16	2,118,492.16-

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30 Bond & Interest Fund
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Account	Working 2012 Budget	Working 2011 Budget	Actual	Variance
1111 CUR YR General Levy	10,273,625.00	8,006,500.00	10,193,912.27	2,187,412.27-
1112 First PR YR General Levy	11,198,315.00	11,717,000.00	10,985,064.40	731,935.60
1511 Interest on Investments	2,750.00	5,000.00	2,840.08	2,159.92
1999 Other Revenue-General			4,803.72	4,803.72-
Total Local Revenue	21,474,690.00	19,728,500.00	21,186,620.47	1,458,120.47-
7231 Accrued Interest on Bonds Sold			2,228.47	2,228.47-
7401 Trans to Debt Svc to Pay Princ	1,058,645.00	994,201.00	254,254.90	739,946.10
7501 Trans to Debt Svc to Pay Intre	130,960.00	169,381.00	111,745.10	57,635.90
Total Other Sources	1,189,605.00	1,163,582.00	368,228.47	795,353.53
Total Revenues	22,664,295.00	20,892,082.00	21,554,848.94	662,766.94-
319 Other Professional & Technical	20,000.00	11,250.00	19,775.00	8,525.00-
Total Purchased Services	20,000.00	11,250.00	19,775.00	8,525.00-
611 Redemption of Principal	5,302,814.00	5,387,983.00	1,673,178.64	3,714,804.36
612 Lease Purchase Principle - Com			1,253,914.92	1,253,914.92-
614 Lease Payment - Other	344,602.00			
621 Interest	16,852,012.00	16,090,108.00	19,722,248.59	3,632,140.59-
Total Other Objects	22,499,428.00	21,478,091.00	22,649,342.15	1,171,251.15-
Total Expenses	22,519,428.00	21,489,341.00	22,669,117.15	1,179,776.15-
Net Change in Fund Balanc	144,867.00	597,259.00-	1,114,268.21-	517,009.21

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40 Transportation Fund
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Account	Working 2012 Budget	Working 2011 Budget	Actual	Variance
1111 CUR YR General Levy	2,193,189.00	1,975,200.00	3,297,745.62	1,322,545.62-
1112 First PR YR General Levy	2,968,496.00	3,800,000.00	3,710,569.96	89,430.04
1511 Interest on Investments	260.00	5,424.00	261.51	5,162.49
1951 Refund of PR YRs' Expenditure	17,650.00	17,650.00	12,483.00	5,167.00
1994 Field Trips	100,000.00	275,000.00	108,505.50	166,494.50
1997 Revenue From Sale of Assets		1,000.00		1,000.00
1999 Other Revenue-General	25,000.00	125,000.00	503,559.96	378,559.96-
Total Local Revenue	5,304,595.00	6,199,274.00	7,633,125.55	1,433,851.55-
3500 Transportation-Regular	2,226,085.00	2,477,981.00	596,242.14	1,881,738.86
3510 Transportation-Special Ed	6,146,868.00	4,220,879.00	3,089,945.60	1,130,933.40
Total State Revenue	8,372,953.00	6,698,860.00	3,686,187.74	3,012,672.26
Total Revenues	13,677,548.00	12,898,134.00	11,319,313.29	1,578,820.71
115 Non-Certified Supervision/Head	74,703.00	73,844.00	73,704.04	139.96
148 Extra Pay-Non-Certified			15,278.72	15,278.72-
149 Extra Pay-Certified	102,814.00	315,165.00	241,144.00	74,021.00
Total Salaries	177,517.00	389,009.00	330,126.76	58,882.24
211 Teachers Retirement	594.00	3,024.00	1,291.43	1,732.57
218 THIS Fund Employer Contributio	752.00		1,466.48	1,466.48-
221 Life Insurance	90.00	126.00	253.53	127.53-
222 Medical Insurance	9,852.00	10,911.00	9,795.09	1,115.91
223 Dental Insurance	619.00	774.00	689.08	84.92
224 Vision Insurance	138.00	172.00	153.62	18.38
225 Disability Insurance	291.00	291.00	291.20	0.20-
Total Employee Benefits	12,336.00	15,298.00	13,940.43	1,357.57
313 Staff Development-Off Site	1,200.00	1,000.00		1,000.00
319 Other Professional & Technical	200.00		200.00	200.00-
321 Sanitation Services	12,030.00	11,000.00	12,028.57	1,028.57-
323 Repair & Maintenance	91,200.00	68,000.00	81,825.82	13,825.82-
325 Rentals	47,000.00	50,000.00	46,466.64	3,533.36
326 Alarm System Services		500.00		500.00
327 Computer Maintenance		11,000.00		11,000.00
329 Other Property Services		7,687.00	11,447.50	3,760.50-
331 Pupil Transportation-General	321,800.00	375,000.00	300,154.10	74,845.90
333 Out of District Travel		3,500.00	2,023.88	1,476.12
335 Pupil Transportation-Vocational		20,000.00	13,863.66	6,136.34
336 Pupil Transportation-Field Tri	100,000.00		183,528.76	183,528.76-
337 Pupil Transportation-Cocurricul			4,431.79	4,431.79-
338 Pupil Transportation - Athleti	170,000.00		121,716.95	121,716.95-
339 Other Transportation Services			11,148.43	11,148.43-
341 Postage	6,665.00	4,500.00	3,869.71	630.29
342 Telephone-Local	1,810.00	10,000.00	1,803.28	8,196.72

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COMPARBUDGET

Community Unit School District 300
For the Period Ending 06/30/11

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40 Transportation Fund
*Co

Account	Working 2012 Budget	Working 2011 Budget	Actual	Variance
343 Telephone-Security	7,200.00	6,900.00	7,184.95	284.95-
345 Telephone-Utilities	440.00	375.00	439.80	64.80-
347 Telephone-Cellular	1,750.00	2,200.00	1,606.03	593.97
353 License & Registration	2,200.00	2,000.00		2,000.00
361 Printing & Binding	6,500.00	11,000.00	9,529.94	1,470.06
371 Water/Sewer Services	2,425.00	2,500.00	2,224.17	275.83
384 Worker's Compensation	276,350.00	300,000.00	40,834.75	259,165.25
389 Insurance-Fire-Theft-All Other	242,100.00	260,000.00	258,024.00	1,976.00
392 License & Registrations	13,230.00	12,000.00	13,230.00	1,230.00-
395 Management Fees	8,742,000.00	9,300,000.00	8,160,871.55	1,139,128.45
Total Purchased Services	10,046,100.00	10,459,162.00	9,288,454.28	1,170,707.72
411 Supplies-General	3,550.00	10,600.00	2,995.54	7,604.46
415 Supplies-Computer		700.00		700.00
462 Oil	45,000.00	48,000.00	43,907.96	4,092.04
464 Gasoline	1,302,400.00	1,200,000.00	1,157,135.29	42,864.71
465 Natural Gas	12,500.00	17,000.00	11,874.89	5,125.11
482 Parts-Transportation	310,000.00	300,000.00	294,129.57	5,870.43
483 Uniforms-D300 Staff			57.87	57.87-
Total Supplies & Material	1,673,450.00	1,576,300.00	1,510,101.12	66,198.88
541 Equipment-New	250,000.00			
542 Equipment-Replacement	2,000.00		1,883.00	1,883.00-
545 Computer Equipment > \$500	5,000.00			
561 Transportation Equipment	3,500.00		6,300.00	6,300.00-
Total Capital Outlay	260,500.00		8,183.00	8,183.00-
611 Redemption of Principal	1,383,250.00	1,333,330.00	3,067,003.69	1,733,673.69-
621 Interest	95,430.00	145,470.00	312,280.69	166,810.69-
Total Other Objects	1,478,680.00	1,478,800.00	3,379,284.38	1,900,484.38-
Total Expenses	13,648,583.00	13,918,569.00	14,530,089.97	611,520.97-
Net Change in Fund Balance	28,965.00	1,020,435.00-	3,210,776.68-	2,190,341.68

Report Generation

COMPARBUDGET

Community Unit School District 300
For the Period Ending 06/30/11

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50 Municipal Retirement/SS Fund
*Co

Account	Working 2012 Budget	Working 2011 Budget	Actual	Variance
1111 CUR YR General Levy	1,439,357.00	1,311,225.00	1,464,670.75	153,445.75-
1112 First PR YR General Levy	1,524,125.00	1,321,325.00	1,269,738.20	51,586.80
1151 CUR YR Soc Sec/Medicare Levy	1,564,925.00	1,305,900.00	1,464,670.75	158,770.75-
1152 First PR YR Soc Sec/Medicare L	1,495,850.00	1,326,600.00	1,281,681.65	44,918.35
1231 Corporate Personal Property Re	200,000.00	200,000.00		200,000.00
1511 Interest on Investments	180.00	1,025.00	178.18	846.82
Total Local Revenue	6,224,437.00	5,466,075.00	5,480,939.53	14,864.53-
7141 Perm X-fer of Interest		159,487.00		159,487.00
Total Other Sources		159,487.00		159,487.00
Total Revenues	6,224,437.00	5,625,562.00	5,480,939.53	144,622.47
212 Municipal Retirement	2,458,036.00	2,294,586.00	2,266,130.06	28,455.94
213 Federal Insurance Contribution	1,457,836.00	1,483,413.00	1,419,130.89	64,282.11
214 Medicare Only	1,570,803.00	1,623,083.00	1,437,322.32	185,760.68
Total Employee Benefits	5,486,675.00	5,401,082.00	5,122,583.27	278,498.73
Total Expenses	5,486,675.00	5,401,082.00	5,122,583.27	278,498.73
Net Change in Fund Balanc	737,762.00	224,480.00	358,356.26	133,876.26-

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COMPARBUDGET

Community Unit School District 300
For the Period Ending 06/30/11

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60 Site & Construction Fund
*Co

Account	Working 2012 Budget	Working 2011 Budget	Actual	Variance
1511 Interest on Investments	500.00	20,000.00	566.08	19,433.92
1931 Impact Fees-East Dundee/West D			50,827.36	50,827.36-
1935 Impact Fees-LITH			25,328.76	25,328.76-
1937 Impact Fees-Hampshire		50,000.00		50,000.00
1939 Impact Fees-Algonquin/Carpente	100,000.00	50,000.00	209,481.56	159,481.56-
1951 Refund of PR YRs' Expenditiure			174,601.69	174,601.69-
1999 Other Revenue-General			166,227.00	166,227.00-
Total Local Revenue	100,500.00	120,000.00	627,032.45	507,032.45-
Total Revenues	100,500.00	120,000.00	627,032.45	507,032.45-
112 Certified Directors/Superviors	47,887.00		3,709.97	3,709.97-
115 Non-Certified Supervision/Head			679.33	679.33-
116 Non-Certified Sec/Spec/Mech	35,142.00	35,141.00	34,871.93	269.07
117 Non-Certified Aides/Custodial			1,030.06	1,030.06-
132 1.5 Overtime			856.79	856.79-
Total Salaries	83,029.00	35,141.00	41,148.08	6,007.08-
221 Life Insurance	500.00	50.00	49.47	0.53
222 Medical Insurance	10,000.00	4,835.00	5,604.81	769.81-
223 Dental Insurance	1,000.00	218.00	235.10	17.10-
224 Vision Insurance	500.00	62.00	66.23	4.23-
225 Disability Insurance	500.00		28.81	28.81-
Total Employee Benefits	12,500.00	5,165.00	5,984.42	819.42-
319 Other Professional & Technical	10,000.00	260,050.00	273,597.36	13,547.36-
353 License & Registration			12,351.42	12,351.42-
361 Printing & Binding			26.98	26.98-
Total Purchased Services	10,000.00	260,050.00	285,975.76	25,925.76-
411 Supplies-General			3,067.12	3,067.12-
Total Supplies & Material			3,067.12	3,067.12-
521 Buildings	150,000.00	32,600.00	67,860.20	35,260.20-
531 Improvements Other than Buildi	302,000.00	524,400.00	658,592.91	134,192.91-
541 Equipment-New	140,000.00		86,354.53	86,354.53-
545 Computer Equipment > \$500			100,390.86	100,390.86-
551 Contingency			364.00	364.00-
Total Capital Outlay	592,000.00	557,000.00	913,562.50	356,562.50-
Total Expenses	697,529.00	857,356.00	1,249,737.88	392,381.88-

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COMPARBUDGET

Community Unit School District 300
For the Period Ending 06/30/11

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60 Site & Construction Fund
*Co

Account		Working 2012 Budget	Working 2011 Budget	Actual	Variance
	Net Change in Fund Balance	597,029.00-	737,356.00-	622,705.43-	114,650.57-
		=====	=====	=====	=====

Report Generation

COMPARBUDGET

Community Unit School District 300
For the Period Ending 06/30/11

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70 Working Capital Fund
*Co

Account	Working 2012 Budget	Working 2011 Budget	Actual	Variance
1111 CUR YR General Levy	13,693.00	14,650.00	9,145.61	5,504.39
1112 First PR YR General Levy	13,090.00	10,800.00	38,667.60	27,867.60-
1511 Interest on Investments	34,100.00	134,037.00	33,919.32	100,117.68
Total Local Revenue	60,883.00	159,487.00	81,732.53	77,754.47
Total Revenues	60,883.00	159,487.00	81,732.53	77,754.47
701 Permanent Transfer Interest	34,100.00	159,487.00		159,487.00
702 Permanent Transfer Abatement	806,681.00			
Total Transfers	840,781.00	159,487.00		159,487.00
Total Expenses	840,781.00	159,487.00		159,487.00
Net Change in Fund Balanc	779,898.00-		81,732.53	81,732.53-

Analysis of Operating Fund Balance - Fiscal Year 2011-12

Version 6: Includes Estimated Average Daily Attendance, CPI 1.5%, Governor's Reduction to Trans

State Owes District -\$4.8m

	BEST	WORST
	assumes 4 categorical payments in 10-11	assumes 2 categorical payments in 10-11
2009-10 Est Ed,O&M,Trans,IMRF Ending Fund Balance	\$ 15,940,684	\$ 15,940,684
2010-11 Budgeted Revenues- Expenses	\$ (6,300,000)	\$ (6,300,000)
2010-11 Est. Ed,O&M,Trans,IMRF Ending Fund Balance	\$ 9,640,684	\$ (559,316)
2010-11 Working Cash Ending Fund Balance	\$ 35,779,898	\$ 35,779,898
2010-11 Total Operations Ending Fund Balance	\$ 45,420,582	\$ 35,220,582
Borrow for Payroll		\$ 18,300,000

Board Strategic Plan

1. Enhance curriculum and instructional programs
2. Encourage parent and community engagement
3. Attract and retain quality educators and staff
4. Learning Environment
5. Utilize research and information systems
6. Improve communications
7. Ensure Fiscal responsibility

8. PMA Projection based on (ADA at 18,407)

9. Revenues

10. Local revenue (includes estimated new growth of \$30,419,312)
11. State Aid (GSA \$11.6 m 95% and Cat. \$20.1 m)
12. Federal

13. Total Revenues

14. Expenses

15. Salaries (includes -19.27 FTE decrease in teachers)
16. Non salary (charter school tuition included)

17. Total Expense

18. Transfers of Leases

19. Total Excess (Deficit) Revenue over Expense

20. Scenario Assumptions (including PMA)

21. State Aid Scenario A assumes no reduction in base foundation 95% collected
22. Uses projected student enrollment numbers
23. Current contract assumes freeze on step all groups
24. Health Insurance assumes level funding with increased deductible etc. taking place on 1/2012
25. Gas assumes 2.8%
26. EAV an of decrease -7.5% and new growth is \$30,419,312
27. CPI varies by scenario next years then 2.5%
28. Special education tuition 10% and all other 2.5%
29. Need for current services paid from other sources

30. Retaining Extended Day Kindergarten paid by ARRA \$280,000 included above

31. Strategic Plan and Reorganization included above

32. Proposed Budget Adjustments in the Model

33. Strategic Plan/EPRT

34. Deficit reduction (allow fund balance to increase at least 25% of expenditures) Goal

35. Subtotal of Proposed Budget Adjustments in the Model

36. Grand Total of Deficit

Scenario A
Assumes 4 payments \$6,119 1.5% CPI State Budgeted Categoricals

\$146,682,021
\$31,710,167
\$13,107,509
\$191,499,697
\$135,268,743
\$55,565,086
\$190,833,829
\$1,166,582
(\$500,714)

\$	\$47,708,457
	(\$500,714)

I, John Rung, do hereby
 certify that I am the publisher of the Northwest Herald,
 a daily secular newspaper of general circulation within the county(s) of McHenry
 and Kane, regularly published in the city of Crystal Lake
 in the county of McHenry and state of Illinois, and which has been so published
 for more than 12 months prior to the first publication of hereunto annexed notice or
 advertisement relating to the matter of

BUDGET HEARING 9/26/11

was published in said newspaper	<u>1</u>	time being	<u>1</u>	day
beginning	<u>August 23, 2011</u>			
and ending	<u>August 23, 2011</u>			

which were the dates of first and last insertions.

I further certify that said newspaper is a newspaper as defined by the terms and conditions of
 Chapter 100, paragraph 1 et. Seq., Illinois Revised Statutes 1981.

Given under my hand at Crystal Lake, Illinois

August 23, 2011



ACCOUNT #10351

AMOUNT \$64.60

PUBLIC NOTICE

**COMMUNITY UNIT SCHOOL
DISTRICT 300**

NOTICE OF PU9/BLIC HEARING

August 23, 2011

Notice is hereby given by the Board of Education of Community Unit School District 300, Kane, McHenry, Cook and DeKalb counties, State of Illinois, that a tentative budget for said School District for the fiscal year beginning July 1, 2011 and ending June 30, 2012, will be on file and conveniently available for public inspection at the Administration Center, 300 Cleveland Ave., Carpentersville, Illinois, from and after 12:00 noon on the 23rd day of August, 2011. Notice is further hereby given that a public hearing on said budget will be held at 7:30 p.m. on the 26th day of September 2011 at the Westfield Community School, 2100 Sleepy Hollow Road, Algonquin, IL 60102.

Dated this 23rd day of August 2011
 Board of Education of Community Unit School District 300 in the counties of Kane, McHenry, Cook and DeKalb counties, State of Illinois
 Karen Roeckner, Secretary
 (Published in the Northwest Herald August 23, 2011)

COMMUNITY UNIT SCHOOL DISTRICT #300
Fund Balance Summary
FY 05 - FY 10

8/15/2011

not updated yet	Educational (1)	Operations & Maintenance (2)	Transportation (4)	IMRF/Social Security (5)	Operating Fund Balance 1,2,4,8,5	Working Cash (7)	Operating Fund Balance with Working Cash Funds 1,2,4,5,6,7
Audited Fund Balance 6/30/03	\$ (24,395,019)	\$ (3,130,134)	\$ (929,896)	\$ 635,651	\$ (27,819,398)	\$ 37,579,453	\$ 9,760,055
Revenues FY04	\$ 112,269,839	\$ 10,669,929	\$ 9,267,967	\$ 2,498,918	\$ 134,706,653	\$ 388,759	\$ 135,095,412
Expenditures FY04	\$ 110,676,668	\$ 14,625,385	\$ 9,376,794	\$ 3,857,047	\$ 138,535,894	\$ -	\$ 138,535,894
Surplus/(Deficit) FY04	\$ 1,593,171	\$ (3,955,456)	\$ (108,827)	\$ (1,358,129)	\$ (3,829,241)	\$ 388,759	\$ (3,440,482)
Audited Fund Balance 6/30/04	\$ (22,801,848)	\$ (7,085,590)	\$ (1,038,723)	\$ (722,478)	\$ (31,648,639)	\$ 37,968,212	\$ 6,319,573
Revenues FY05	\$ 110,355,586	\$ 14,517,983	\$ 10,060,818	\$ 5,058,748	\$ 139,994,135	\$ 308,458	\$ 140,302,593
Expenditures FY05	\$ 109,908,058	\$ 14,158,026	\$ 9,886,155	\$ 4,333,604	\$ 138,285,843	\$ -	\$ 138,285,843
Surplus/(Deficit) FY05	\$ 447,528	\$ 359,957	\$ 174,663	\$ 726,144	\$ 1,708,292	\$ 308,458	\$ 2,016,750
Audited Fund Balance 6/30/05	\$ (22,354,320)	\$ (6,725,633)	\$ (864,060)	\$ 3,666	\$ (29,940,347)	\$ 38,276,670	\$ 8,336,323
Revenues FY06	\$ 124,934,989	\$ 13,876,498	\$ 10,371,181	\$ 5,191,552	\$ 154,374,220	\$ 868,621	\$ 155,242,841
Expenditures FY06	\$ 119,650,209	\$ 11,507,308	\$ 13,224,619	\$ 4,453,018	\$ 148,835,154	\$ -	\$ 148,835,154
Surplus/(Deficit) FY06	\$ 5,284,780	\$ 2,369,190	\$ (2,853,438)	\$ 738,534	\$ 5,539,066	\$ 868,621	\$ 6,407,687
Projected Transfers/Abatements	\$ 4,433,748	\$ 3,146,299	\$ 2,060,720	\$ -	\$ 9,640,767	\$ (3,893,621)	\$ 5,747,146
Surplus/Deficit FY06 Net of Transfer	\$ 9,718,528	\$ 5,515,489	\$ (792,718)	\$ 738,534	\$ 15,179,833	\$ (3,025,000)	\$ 12,154,833
Fund Balance 6/30/06	\$ (12,635,792)	\$ (1,210,144)	\$ (1,656,778)	\$ 742,200	\$ (14,760,514)	\$ 35,251,670	\$ 20,491,156
Audited Revenues FY07	\$ 144,463,197	\$ 11,559,256	\$ 11,408,280	\$ 4,579,411	\$ 172,010,144	\$ 2,204,041	\$ 174,214,185
Audited Expenditures FY07	\$ 131,588,940	\$ 12,006,557	\$ 13,772,948	\$ 4,201,935	\$ 161,570,380	\$ -	\$ 161,570,380
Audited Surplus/(Deficit) FY07	\$ 12,874,257	\$ (447,301)	\$ (2,364,668)	\$ 377,476	\$ 10,439,764	\$ 2,204,041	\$ 12,643,805
Transfers/Abatements		2,455,711	2,007,778	\$ -	\$ 4,463,489	\$ (2,455,711)	\$ 2,007,778
Surplus/Deficit FY07 Net of Transfer	\$ 12,874,257	\$ 2,008,410	\$ (356,890)	\$ 377,476	\$ 14,903,253	\$ (251,670)	\$ 14,651,583
Fund Balance 6/30/07	\$ 238,465	\$ 798,266	\$ (2,013,668)	\$ 1,119,676	\$ 142,739	\$ 35,000,000	\$ 35,142,739
Audited Revenue FY08	\$ 154,082,357	\$ 13,321,988	\$ 13,709,541	\$ 4,413,221	\$ 185,527,107	\$ 3,272,849	\$ 188,799,956
Audited Expenditures FY08	\$ 150,137,875	\$ 14,587,605	\$ 14,511,150	\$ 4,638,418	\$ 183,875,048	\$ -	\$ 183,875,048
Audited Surplus/(Deficit) FY08	\$ 3,944,482	\$ (1,265,617)	\$ (801,609)	\$ (225,197)	\$ 1,652,059	\$ 3,272,849	\$ 4,924,908
Audited Transfers/Abatements		\$ 666,799	\$ 2,806,445	\$ -	\$ 3,473,244	\$ (3,272,304)	\$ 200,940
Surplus/Deficit FY08 Net of Transfer	\$ 3,944,482	\$ (598,818)	\$ 2,004,836	\$ (225,197)	\$ 5,125,303	\$ 545	\$ 5,125,848
Audited Fund Balance 6/30/08	\$ 4,182,947	\$ 199,448	\$ (8,832)	\$ 894,479	\$ 5,268,042	\$ 35,000,545	\$ 40,268,587
Audited Revenue FY09	\$ 170,219,669	\$ 14,401,564	\$ 15,919,272	\$ 4,053,972	\$ 204,594,477	\$ 2,354,573	\$ 206,949,050
Audited Expenditures FY09	\$ 167,391,100	\$ 16,130,981	\$ 14,533,870	\$ 4,677,817	\$ 202,733,768	\$ -	\$ 202,733,768
Audited Surplus/(Deficit) FY09	\$ 2,828,569	\$ (1,729,417)	\$ 1,385,402	\$ (623,845)	\$ 1,860,709	\$ 2,354,573	\$ 4,215,282
Audited Transfers/Abatements	\$ 435,539	\$ 1,825,570	\$ 10,100	\$ -	\$ 2,271,209	\$ (2,302,307)	\$ (31,098)
Surplus/Deficit FY09 Net of Transfer	\$ 3,264,108	\$ 96,153	\$ 1,395,502	\$ (623,845)	\$ 4,131,918	\$ 52,266	\$ 4,184,184
audit beg fund bal.	\$ 2,871,330				\$ 2,871,330		\$ 2,871,330
Audited Fund Balance 6/30/09	\$ 10,318,385	\$ 295,601	\$ 1,386,670	\$ 270,634	\$ 12,271,290	\$ 35,052,811	\$ 47,324,101
Audited Revenue FY10	\$ 186,368,065	\$ 16,664,116	\$ 16,175,561	\$ 4,670,384	\$ 223,878,126	\$ 891,185	\$ 224,769,311
Audited Expenditures FY10	\$ 184,551,062	\$ 15,761,444	\$ 14,930,810	\$ 5,105,116	\$ 220,348,432	\$ -	\$ 220,348,432
Audited Surplus/(Deficit) FY10	\$ 1,817,003	\$ 902,672	\$ 1,244,751	\$ (434,732)	\$ 3,529,694	\$ 891,185	\$ 4,420,879
Audited Transfers/Abatements				\$ 164,098	\$ 164,098	\$ (164,098)	\$ -
Surplus/Deficit FY10 Net of Transfer	\$ 1,817,003	\$ 902,672	\$ 1,244,751	\$ (270,634)	\$ 3,693,792	\$ 727,087	\$ 4,420,879
Fund Balance 6/30/10	\$ 12,135,388	\$ 1,198,273	\$ 2,631,421	\$ -	\$ 15,965,082	\$ 35,779,898	\$ 51,744,980
Budgeted Revenue FY11	\$ 153,540,364	\$ 16,786,090	\$ 12,898,134	\$ 5,466,075	\$ 188,690,663	\$ 159,487	\$ 188,850,150
Budgeted Expenditures FY11	\$ 159,431,178	\$ 16,423,719	\$ 13,918,569	\$ 5,401,082	\$ 195,174,548	\$ -	\$ 195,174,548
Budgeted Surplus/(Deficit) FY10	\$ (5,890,814)	\$ 362,371	\$ (1,020,435)	\$ 64,993	\$ (6,483,885)	\$ 159,487	\$ (6,324,398)
budgeted Transfers/Abatements				\$ 159,487	\$ 159,487	\$ (159,487)	\$ -
Surplus/Deficit FY11 Net of Transfer	\$ (5,890,814)	\$ 362,371	\$ (1,020,435)	\$ 224,480	\$ (6,324,398)	\$ -	\$ (6,324,398)
Projected Fund Balance 6/30/11	\$ 6,244,574	\$ 1,560,644	\$ 1,610,986	\$ 224,480	\$ 9,640,684	\$ 35,779,898	\$ 45,420,582
Budgeted Revenue FY12	\$ 154,988,942	\$ 16,608,770	\$ 13,677,548	\$ 6,224,437	\$ 191,499,697	\$ 60,883	\$ 191,560,580
Budgeted Expenditures FY12	\$ 156,292,797	\$ 16,572,356	\$ 13,648,583	\$ 5,486,675	\$ 192,000,411	\$ -	\$ 192,000,411
Budgeted Surplus/(Deficit) FY12	\$ (1,303,855)	\$ 36,414	\$ 28,965	\$ 737,762	\$ (500,714)	\$ 60,883	\$ (439,831)
budgeted Transfers/Abatements	\$ 840,781				\$ 840,781	\$ (840,781)	\$ -
Surplus/Deficit FY12 Net of Transfer	\$ (463,074)	\$ 36,414	\$ 28,965	\$ 737,762	\$ 340,067	\$ (779,898)	\$ (439,831)
Projected Fund Balance 6/30/12	\$ 5,781,500	\$ 1,597,058	\$ 1,639,951	\$ 962,242	\$ 9,980,751	\$ 35,000,000	\$ 44,980,751

COMMUNITY UNIT SCHOOL DISTRICT #300
Fund Balance Summary
FY 05 - FY 10

8/15/2011

not updated yet	Bond & Interest (3)	Impact Fees (6.1)	Site & Construction (6)	Bond & Interest - Site & Construction Funds 3&6	Combined All Funds
Audited Fund Balance 6/30/03	\$ 7,329,901		\$ 30,820,333	\$ 38,150,234	\$ 47,910,289
Revenues FY04	\$ 11,993,206		\$ 181,184	\$ 12,174,390	\$ 147,269,802
Expenditures FY04	\$ 11,896,853		\$ 14,725,465	\$ 26,622,318	\$ 165,158,212
Surplus/(Deficit) FY04	\$ 96,353		\$ (14,544,281)	\$ (14,447,928)	\$ (17,888,410)
Audited Fund Balance 6/30/04	\$ 7,426,254	\$ -	\$ 16,276,052	\$ 23,702,306	\$ 30,021,879
Revenues FY05	\$ 12,446,856	\$ 978,712	\$ 176,414	\$ 13,601,982	\$ 163,904,575
Expenditures FY05	\$ 12,019,623	\$ 1,262,168	\$ 7,903,718	\$ 21,185,509	\$ 159,471,352
Surplus/(Deficit) FY05	\$ 427,234	\$ (283,456)	\$ (7,727,304)	\$ (7,583,527)	\$ (5,566,777)
Audited Fund Balance 6/30/05	\$ 7,853,488	\$ (283,456)	\$ 8,548,748	\$ 16,118,780	\$ 24,455,103
Revenues FY06	\$ 13,107,045	\$ 2,649,176	\$ 422,004	\$ 16,178,225	\$ 171,421,066
Expenditures FY06	\$ 13,660,464	\$ 1,220,669	\$ 9,978,418	\$ 24,859,551	\$ 173,694,705
Surplus/(Deficit) FY06	\$ (553,419)	\$ 1,428,507	\$ (9,556,414)	\$ (8,681,326)	\$ (2,273,639)
Projected Transfers/Abatements	\$ 765,342	\$ -	\$ 32,230,560	\$ 32,995,902	\$ 38,743,048
Surplus/Deficit FY06 Net of Transfer	\$ 211,923	\$ 1,428,507	\$ 22,674,146	\$ 24,314,576	\$ 36,469,409
Fund Balance 6/30/06	\$ 8,065,411	\$ 1,145,051	\$ 31,222,894	\$ 40,433,365	\$ 60,924,512
Audited Revenues FY07	\$ 25,322,568	\$ 1,910,176	\$ 107,892,259	\$ 135,125,003	\$ 309,339,188
Audited Expenditures FY07	\$ 15,898,820	\$ 1,738,780	\$ 68,354,465	\$ 85,992,065	\$ 247,562,445
Audited Surplus/(Deficit) FY07	\$ 9,423,748	\$ 171,396	\$ 39,537,794	\$ 49,132,938	\$ 61,776,743
Transfers/Abatements	\$ -	\$ -	\$ -	\$ -	\$ 2,007,778
Surplus/Deficit FY07 Net of Transfer	\$ 9,423,748	\$ 171,396	\$ 39,537,794	\$ 49,132,938	\$ 63,784,521
Fund Balance 6/30/07	\$ 17,489,159	\$ 1,316,447	\$ 70,760,688	\$ 89,566,293	\$ 124,709,033
Audited Revenue FY08	\$ 16,684,389	\$ 656,705	\$ 2,777,348	\$ 20,118,442	\$ 208,918,398
Audited Expenditures FY08	\$ 18,848,029	\$ 1,136,702	\$ 65,441,621	\$ 85,426,352	\$ 269,301,400
Audited Surplus/(Deficit) FY08	\$ (2,163,640)	\$ (479,997)	\$ (62,664,273)	\$ (65,307,910)	\$ (60,383,002)
Audited Transfers/Abatements	\$ -	\$ -	\$ -	\$ -	\$ 200,940
Surplus/Deficit FY08 Net of Transfer	\$ (2,163,640)	\$ (479,997)	\$ (62,664,273)	\$ (65,307,910)	\$ (60,182,062)
Audited Fund Balance 6/30/08	\$ 15,325,519	\$ 836,450	\$ 8,096,415	\$ 24,258,383	\$ 64,526,971
Audited Revenue FY09	\$ 17,228,537	\$ -	\$ 1,356,165	\$ 18,584,702	\$ 225,533,752
Audited Expenditures FY09	\$ 24,198,510	\$ 321,375	\$ 39,746,705	\$ 64,266,590	\$ 267,000,358
Audited Surplus/(Deficit) FY09	\$ (6,969,973)	\$ (321,375)	\$ (38,390,540)	\$ (45,681,868)	\$ (41,466,606)
Audited Transfers/Abatements	\$ 6,223,515	\$ -	\$ 42,901,519	\$ 49,125,034	\$ 49,093,936
Surplus/Deficit FY09 Net of Transfer	\$ (746,458)	\$ (321,375)	\$ 4,510,979	\$ 3,443,146	\$ 7,627,330
audit beg fund bal.					\$ 2,871,330
Audited Fund Balance 6/30/09	\$ 14,579,061	\$ 515,075	\$ 12,607,394	\$ 27,701,529	\$ 75,025,631
Audited Revenue FY10	\$ 19,717,929	\$ 646,048	\$ 650,534	\$ 21,014,511	\$ 245,783,822
Audited Expenditures FY10	\$ 22,342,303	\$ 436,092	\$ 10,750,200	\$ 33,528,595	\$ 253,877,027
Audited Surplus/(Deficit) FY10	\$ (2,624,374)	\$ 209,956	\$ (10,099,666)	\$ (12,514,084)	\$ (8,093,205)
Audited Transfers/Abatements	\$ -	\$ -	\$ -	\$ -	\$ -
Surplus/Deficit FY10 Net of Transfer	\$ (2,624,374)	\$ 209,956	\$ (10,099,666)	\$ (12,514,084)	\$ (8,093,205)
Fund Balance 6/30/10	\$ 11,954,687	\$ 725,031	\$ 2,507,728	\$ 15,187,445	\$ 66,932,426
Budgeted Revenue FY11	\$ 20,892,082	\$ 100,000	\$ 20,000	\$ 21,012,082	\$ 209,862,232
Budgeted Expenditures FY11	\$ 21,489,341	\$ -	\$ 857,356	\$ 22,346,697	\$ 217,521,245
Budgeted Surplus/(Deficit) FY10	\$ (597,259)	\$ 100,000	\$ (837,356)	\$ (1,334,615)	\$ (7,659,013)
budgeted Transfers/Abatements	\$ -	\$ -	\$ -	\$ -	\$ -
Surplus/Deficit FY11 Net of Transfer	\$ (597,259)	\$ 100,000	\$ (837,356)	\$ (1,334,615)	\$ (7,659,013)
Projected Fund Balance 6/30/11	\$ 11,357,428	\$ 825,031	\$ 1,670,372	\$ 13,852,830	\$ 59,273,413
Budgeted Revenue FY12	\$ 22,664,269	\$ 100,000	\$ 500	\$ 22,764,769	\$ 214,325,349
Budgeted Expenditures FY12	\$ 22,519,428	\$ -	\$ 592,000	\$ 23,111,428	\$ 215,111,839
Budgeted Surplus/(Deficit) FY12	\$ 144,841	\$ 100,000	\$ (591,500)	\$ (346,659)	\$ (786,490)
budgeted Transfers/Abatements	\$ -	\$ -	\$ -	\$ -	\$ -
Surplus/Deficit FY12 Net of Transfer	\$ 144,841	\$ 100,000	\$ (591,500)	\$ (346,659)	\$ (786,490)
Projected Fund Balance 6/30/12	\$ 11,502,269	\$ 925,031	\$ 1,078,872	\$ 13,506,171	\$ 58,486,923