

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2008 - June 30, 2009

**Balanced budget, no deficit reduction
plan is required.**

Amended Budget

District Name: Durand C.U.S.D. #322
District RCDT No: 04-101-3220-26

Budget of Durand C.U.S.D. #322 School District No. 322, County of Winnebago/Steph,
State of Illinois, for the Fiscal Year beginning July 1, 2008 and ending June 30, 2009.

WHEREAS the Board of Education of Durand C.U.S.D. #322 School District No. 322,
County of Winnebago/Steph, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary
of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the 29th day of September, 20 08,
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, 2008 and ending June 30, 2009.

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

ADOPTION OF BUDGET

The Budget shall be approved and signed below by Members of the School Board. Adopted this 29th
day of September, 20 08 by a roll call vote of 7 Yeas, and _____ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
Edward C. Slocum	
Ed Johnston	
Thomas J. Sullivan	
Susan K. Kinney	
Amy Burdick	
Bradley L. Faulkner	
Donald C. Funfsinn	

* 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/2009/budget.htm. The electronic version does
not require member signatures.

	A	B	C	D	E	F	G	H	I	J	K
1	Durand C.U.S.D. #322										
2	04-101-3220-26										
3	[See page 31 for references]										
4			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
5	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
6	ESTIMATED BEGINNING FUND BALANCE July 1, 2008 ¹		4,035,270	806,670	165,499	272,071	380,102	340,234	438,099	0	0
7	RECEIPTS/REVENUES										
8	LOCAL SOURCES	1000	5,304,867	513,207	292,521	146,299	197,324	12,910	25,000	286,924	0
9	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA	2000	5,957	0		0	0				
10	STATE SOURCES	3000	2,061,687	0	0	253,000	0	0	0	0	0
11	FEDERAL SOURCES	4000	154,677	0	0	0	0	0	0	0	0
12	Total Direct Receipts/Revenues		7,527,188	513,207	292,521	399,299	197,324	12,910	25,000	286,924	0
13	Receipts/Revenues for "On Behalf of" Payments ²	3998	700,000								
14	Total Receipts/Revenues		8,227,188	513,207	292,521	399,299	197,324	12,910	25,000	286,924	0
15	DISBURSEMENTS/EXPENDITURES										
16	INSTRUCTION	1000	4,813,873				73,431				
17	SUPPORT SERVICES	2000	2,106,187	512,580		588,520	106,566	0		300,414	0
18	COMMUNITY SERVICES	3000	3,000	0		0	0				
19	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	406,200	0	0	0	0	0			0
20	DEBT SERVICES	5000	1,610	0	390,785	10,569	0			0	0
21	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0
22	Total Direct Disbursements/Expenditures		7,330,870	512,580	390,785	599,089	179,997	0		300,414	0
23	Disbursements/Expenditures for "On Behalf of" Payments ²	4180	700,000	0	0	0	0	0		0	0
24	Total Disbursements/Expenditures		8,030,870	512,580	390,785	599,089	179,997	0		300,414	0
25	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		196,318	627	(98,264)	(199,790)	17,327	12,910	25,000	(13,490)	0
26	OTHER FINANCING SOURCES/USES										
27	OTHER FINANCING SOURCES (7000)										
28	PERMANENT TRANSFER FROM VARIOUS FUNDS										
29	Abolishment or Abatement of the Working Cash Fund	7110									
30	Transfer of Working Cash Fund Interest	7120	25,000								
31	Transfer Among Funds	7130									
32	Transfer of Interest	7140									
33	Transfer from Capital Projects Fund to O&M Fund	7150									
34	Transfer of Excess Fire Prev. & Safety Tax & Interest ³ Proceeds to O&M Fund	7160									
35	Transfer of Excess Accumulated Fire Prev. & Safety Tax and Int. ³ Proceeds to Debt Service Fund	7170									
36	SALE OF BONDS (7200)										
37	Principal on Bonds Sold ⁴	7210									
38	Premium on Bonds Sold	7220									
39	Accrued Interest on Bonds Sold	7230									
40	Sale or Compensation for Fixed Assets ⁵	7300				443,500					
41	Transfer to Debt Service to Pay Principal on Capital Leases	7400									

	A	B	C	D	E	F	G	H	I	J	K
4			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
5	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
42	Transfer to Debt Service to Pay Interest on Capital Leases	7500									
43	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600									
44	Transfer to Debt Service to Pay Interest on Revenue Bonds	7700									
45	Transfer to Capital Projects Fund	7800									
46	ISBE Loan Proceeds	7900									
47	Other Sources Not Classified Elsewhere	7990			102,054					904,471	
48	Total Other Financing Sources		25,000	0	102,054	443,500	0	0	0	904,471	0
49	OTHER FINANCING USES (8000)										
50	PERMANENT TRANSFER TO VARIOUS FUNDS										
51	TRANSFER TO VARIOUS OTHER FUNDS (8100)										
52	Abolishment or Abatement of the Working Cash Fund	8110							0		
53	Transfer of Working Cash Fund Interest	8120							25,000		
54	Transfer Among Funds	8130									
55	Transfer of Interest ⁶	8140									
56	Transfer from Capital Projects Fund to O&M Fund	8150						0			
57	Transfer of Excess Fire Prev. & Safety Tax & Interest Proceeds to O&M Fund	8160									0
58	Transfer of Excess Accumulated Fire Prev. & Safety Tax and Int. Proceeds to Debt Service Fund	8170									0
59	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400									
60	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500									
61	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600									
62	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700									
63	Transfer to Capital Projects Fund	8800									
64	Transfer to Debt Service Fund for Princ. & Int. on ISBE Loans	8910									
65	Other Uses Not Classified Elsewhere	8990	904,471					102,054			
66	Total Other Financing Uses		904,471	0	0	0	0	102,054	25,000	0	0
67	Total Other Financing Sources/Uses		(879,471)	0	102,054	443,500	0	(102,054)	(25,000)	904,471	0
68	ESTIMATED ENDING FUND BALANCE June 30, 2009		3,352,117	807,297	169,289	515,781	397,429	251,090	438,099	890,981	0

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, 2008⁷		4,029,929	806,670	165,499	272,071	380,102	340,234	438,099		
4	Total Direct Receipts & Other Financing Sources⁸		7,552,188	513,207	394,575	842,799	197,324	12,910	25,000	1,191,395	
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										
11	Total Direct Receipts, Other Financing Sources, & Other Receipts		7,552,188	513,207	394,575	842,799	197,324	12,910	25,000	1,191,395	
12	Total Amount Available		11,582,117	1,319,877	560,074	1,114,870	577,426	353,144	463,099	1,191,395	
13	Total Direct Disbursements & Other Financing Uses⁹		8,235,341	512,580	390,785	599,089	179,997	102,054	25,000	300,414	
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										
20	Total Direct Disbursements, Other Financing Uses, & Other Disbursements		8,235,341	512,580	390,785	599,089	179,997	102,054	25,000	300,414	
21	ENDING CASH BALANCE ON HAND June 30, 2009⁷		3,346,776	807,297	169,289	515,781	397,429	251,090	438,099	890,981	

	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 Levies ¹¹	-	3,580,364	480,327	288,631	135,559	60,007			249,969	
6	Leasing Levy ¹²	1130	20,967								
7	Special Education Levy	1140	78,804								
8	Social Security/Medicare Levies	1150					117,032				
9	Area Vocational Construction Levy	1160									
10	Summer School Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by LEA		3,680,135	480,327	288,631	135,559	177,039			249,969	
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	155	20	10	10	10			15	
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	80,000				5,200				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		80,155	20	10	10	5,210			15	
19	TUITION ¹⁴										
20	Regular Tuition from Pupils or Parents (In State)	1311	8,625								
21	Regular Tuition from Other LEAs (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer Sch. - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch. - Tuition from Other LEAs (In State)	1322	25,000								
26	Summer Sch. - Tuition from Other Sources (In State)	1323									
27	Summer Sch. - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other LEAs (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed. - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed. - Tuition from Other LEAs (In State)	1342	1,131,632								
34	Special Ed. - Tuition from Other Sources (In State)	1343									
35	Special Ed. - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other LEAs (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		1,165,257								
41	TRANSPORTATION FEES										
42	Reg. Transp. Fees from Pupils or Parents (In State)	1411									
43	Reg. Transp. Fees from Other LEAs (In State)	1412									
44	Reg. Transp. Fees from Private Sources (In State)	1413									
45	Reg. Transp. Fees from Co-curricular Activities (In State)	1415									
46	Reg. Transp. Fees from Other Sources (Out of State)	1416									
47	Summer Sch. - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch.- Transp. Fees from Other LEAs (In State)	1422									
49	Summer Sch. - Transp. Fees from Other Sources (In State)	1423									

1	A	B	C	D	E	F	G	H	I	J	K
			(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
50	Summer Sch. - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp. Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp. Fees from Other LEAs (In State)	1432									
53	CTE - Transp. Fees from Other Sources (In State)	1433									
54	CTE - Transp. Fees from Other Sources (Out of State)	1434									
55	Special Ed. - Transp. Fees from Pupils or Parents (In State)	1441									
56	Special Ed. - Transp. Fees from Other LEAs (In State)	1442									
57	Special Ed. - Transp. Fees from Other Sources (In State)	1443									
58	Special Ed. - Transp. Fees from Other Sources (Out of State)	1444									
59	Adult - Transp. Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp. Fees from Other LEAs (In State)	1452									
61	Adult - Transp. Fees from Other Sources (In State)	1453									
62	Adult - Transp. Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees										
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	100,560	27,650	3,880	10,230	15,075	12,910	25,000	36,940	
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		100,560	27,650	3,880	10,230	15,075	12,910	25,000	36,940	
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	90,720								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	66,790								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	5,830								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		163,340								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	24,100								
78	Admissions - Other	1719									
79	Fees	1720	25	2,400							
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	895	10							
82	Total District/School Activity Income		25,020	2,410							
83	TEXTBOOK Income										
84	Rentals - Regular Textbook	1811	35,600								
85	Rentals - Summer School Textbook	1812	300								
86	Rentals - Adult/Continuing Education Textbook	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbook	1821									
89	Sales - Summer School Textbook	1822									
90	Sales - Adult/Continuing Education Textbook	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbooks		35,900								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		2,800							
96	Contributions and Donations from Private Sources	1920	2,100								

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other LEAs	1940									
99	Refund Prior Years' Expenditures	1950	5,000								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	4,500								
102	Proceeds from Vendors' Contracts	1980	38,400								
103	Payment from Other LEAs	1991									
104	Sale of Vocational Projects	1992									
105	Other Local Fees	1993	4,500								
106	Other Local Revenues (Describe & Itemize)	1999				500					
107	Total Other Revenue from Local Sources		54,500	2,800		500					
108	Total Receipts/Revenues from Local Sources	1000	5,304,867	513,207	292,521	146,299	197,324	12,910	25,000	286,924	
109	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA										
110	Flow-Through Revenue from State Sources	2100	5,957								
111	Flow-Through Revenue from Federal Sources	2200									
112	Other Flow-Through (Describe & Itemize)	2300									
113	Total Flow-Through Receipts/Revenues From One LEA to Another LEA	2000	5,957								
114	RECEIPTS/REVENUES FROM STATE SOURCES										
115	UNRESTRICTED GRANTS-IN-AID										
116	General State Aid - Sec. 18-8.05	3001	1,591,805								
117	General State Aid - Hold Harmless/Supplemental	3002									
118	Reorganization Incentives (Accounts 3005-3021)	3005									
119	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
120	Total Unrestricted Grants-In-Aid		1,591,805								
121	RESTRICTED GRANTS-IN-AID										
122	SPECIAL EDUCATION										
123	Special Education - Private Facility Tuition	3100									
124	Special Education - Extraordinary	3105	94,443								
125	Special Education - Personnel	3110	218,000								
126	Special Education - Orphanage - Individual	3120	51,191								
127	Special Education - Orphanage - Summer	3130									
128	Special Education - Summer School	3145	1,000								
129	Special Education - Other (Describe & Itemize)	3199									
130	Total Special Education		364,634								
131	CAREER AND TECHNICAL EDUCATION (CTE)										
132	CTE - Technical Education - Tech. Prep.	3200									
133	CTE - Secondary Program Improvement	3220									
134	CTE - WECEP	3225									
135	CTE - Agriculture Education	3235									
136	CTE - Instructor Practicum	3240									
137	CTE - Student Organizations	3270									
138	CTE - Other (Describe & Itemize)	3299									
139	Total Career and Technical Education										
140	BILINGUAL EDUCATION										
141	Bilingual Ed. - Downstate - TP1 and TBE	3305									

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
142	Bilingual Ed. - Transitional	3310									
143	Total Bilingual Education										
144	State Free Lunch & Breakfast	3360	1,600								
145	School Breakfast Initiative	3365									
146	Driver Education	3370	10,000								
147	Adult Ed. - from ICCB	3410									
148	Adult Ed. - Other (Describe & Itemize)	3499									
149	TRANSPORTATION										
150	Transportation - Regular/Vocational	3500				144,000					
151	Transportation - Special Education	3510				109,000					
152	Transportation - Other (Describe & Itemize)	3599									
153	Total Transportation					253,000					
154	Learning Improvement - Change Grants	3610									
155	Scientific Literacy	3660									
156	Truant Alternative/Optional Education	3695									
157	Early Childhood - Block Grant	3705	39,197								
158	Reading Improvement Block Grant	3715	20,926								
159	Reading Improvement Block Grant - Reading Recovery	3720									
160	Continued Reading Improvement Block Grant	3725									
161	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775	25,000								
165	Technology - Learning Technology Centers	3780	5,525								
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Construction	3920									
169	School Infrastructure - Maintenance	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	3,000								
171	Total Restricted Grants-In-Aid		469,882			253,000					
172	Total Receipts/Revenues from State Sources	3000	2,061,687			253,000					
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from Fed. Govt.										
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt.										

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
185	TITLE V										
186	Title V-Innovation and Flexibility Formula	4100	827								
187	Title V-LEA Projects	4105									
188	Title V-Rural and Low Income Schools	4107									
189	Title V-Other (Describe & Itemize)	4199									
190	Total Title V		827								
191	FOOD SERVICE										
192	Breakfast Start-Up	4200									
193	National School Lunch Program	4210	48,000								
194	Special Milk Program	4215									
195	School Breakfast Program	4220									
196	Summer Food Service Admin./Program	4225									
197	Child Care Commodity/SFS 13-Adult Day Care	4226									
198	Food Service - Other (Describe & Itemize)	4299									
199	Total Food Service		48,000								
200	TITLE I										
201	Title I - Low Income	4300	63,900								
202	Title I - Low Income - Neglected, Private	4305									
203	Title I - Comprehensive School Reform	4332									
204	Title I - Reading First	4334									
205	Title I - Even Start	4335									
206	Title I - Reading First SEA Funds	4337									
207	Title I - Migrant Education	4340									
208	Title I - Other (Describe & Itemize)	4399									
209	Total Title I		63,900								
210	TITLE IV										
211	Title IV - Safe & Drug Free Schools - Formula	4400	1,297								
212	Title IV - 21st Century	4421									
213	Title IV - Other (Describe & Itemize)	4499									
214	Total Title IV		1,297								
215	FEDERAL - SPECIAL EDUCATION										
216	Fed - Spec Ed. - Preschool Flow - Through	4600									
217	Fed - Spec Ed. - Preschool Discretionary	4605									
218	Fed - Spec Ed. - IDEA - Flow Through/Low Incidence	4620									
219	Fed - Spec Ed. - IDEA - Room & Board	4625	2,000								
220	Fed - Spec Ed. - IDEA - Discretionary	4630									
221	Fed - Spec Ed. - IDEA - Other (Describe & Itemize)	4699	569								
222	Total Federal Special Education		2,569								
223	CTE - PERKINS										
224	CTE - Perkins-Title III E Tech. Prep.	4770									
225	CTE - Other (Describe & Itemize)	4799									
226	Total CTE - Perkins										
227	Federal - Adult Education	4810									
228	Advanced Placement Fee/International Baccalaureate	4904									
229	Emergency Immigrant Assistance	4905									
230	Title III-English Language Acquisition	4909									

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
231	Learn & Serve America	4910									
232	McKinney Education for Homeless Children	4920									
233	Title II - Eisenhower - Professional Development Formula	4930									
234	Title II-Teacher Quality	4932	31,193								
235	Federal Charter Schools	4960									
236	Medicaid Matching Funds - Administrative Outreach	4991	5,641								
237	Medicaid Matching Funds - Fee-For-Service Program	4992	1,250								
238	Other Restricted Revenue From Federal Sources (Describe & Itemize)	4999									
239	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		154,677								
240	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	154,677								
241	TOTAL DIRECT RECEIPTS/REVENUES		7,527,188	513,207	292,521	399,299	197,324	12,910	25,000	286,924	

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	2,184,919	402,654	8,600	146,048	105,000				2,847,221
6	Pre-K Programs	1125	31,197	1,370		4,300					36,867
7	Special Education Programs (Functions 1200 - 1220)	1200	1,111,732	122,452	13,700	20,400					1,268,284
8	Special Education Programs Pre-K	1225									
9	Remedial and Supplemental Programs K - 12	1250	60,705	9,520							70,225
10	Remedial and Supplemental Programs Pre - K	1275									
11	Adult/Continuing Education Programs	1300									
12	CTE Programs	1400	174,017	36,040	2,000	21,500	4,000				237,557
13	Interscholastic Programs	1500	158,376	7,675	24,600	19,550	10,000	25,300			245,501
14	Summer School Programs	1600	34,200	1,295		6,250					41,745
15	Gifted Programs	1650									
16	Driver's Education Programs	1700	54,873	8,600		3,000					66,473
17	Bilingual Programs	1800									
18	Truant Alternative & Optional Programs	1900									
19	Pre - K Programs - Private Tuition	1910									
20	Regular K - 12 Programs Private Tuition	1911									
21	Special Education Programs K - 12 Private Tuition	1912									
22	Special Education Programs Pre - K Tuition	1913									
23	Remedial/Supplemental Programs K - 12 Private Tuition	1914									
24	Remedial/Supplemental Programs Pre - K Private Tuition	1915									
25	Adult/Continuing Education Programs Private Tuition	1916									
26	CTE Programs Private Tuition	1917									
27	Interscholastic Programs Private Tuition	1918									
28	Summer School Programs Private Tuition	1919									
29	Gifted Programs Private Tuition	1920									
30	Bilingual Programs Private Tuition	1921									
31	Truants Alternative/Opt. Ed. Programs Private Tuition	1922									
32	Total Instruction¹⁴	1000	3,810,019	589,606	48,900	221,048	119,000	25,300			4,813,873
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110									
36	Guidance Services	2120	64,320	9,390	1,700	2,500					77,910
37	Health Services	2130	83,129	8,706	550	1,700					94,085
38	Psychological Services	2140									
39	Speech Pathology & Audiology Services	2150				1,000					1,000
40	Other Support Services - Pupils (Describe & Itemize)	2190				700					700
41	Total Support Services - Pupil	2100	147,449	18,096	2,250	5,900					173,695
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	16,932	150	7,923						25,005
44	Educational Media Services	2220	76,673	9,280	500	32,500	1,000	800			120,753
45	Assessment & Testing	2230									
46	Total Support Services - Instructional Staff	2200	93,605	9,430	8,423	32,500	1,000	800			145,758

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
47	Support Services - General Administration										
48	Board of Education Services	2310	5,000		102,500	10,000		6,400			123,900
49	Executive Administration Services	2320	74,223	13,571	6,000	700	2,000	1,700			98,194
50	Special Area Administration Services	2330									
51	Total Support Services - General Administration	2300	79,223	13,571	108,500	10,700	2,000	8,100			222,094
52	Support Services - School Administration										
53	Office of the Principal Services	2410	336,097	83,887	11,300	13,950		3,100			448,334
54	Other Support Services - School Administration (Describe & Itemize)	2490									
55	Total Support Services - School Administration	2400	336,097	83,887	11,300	13,950		3,100			448,334
56	Support Services - Business										
57	Direction of Business Support Services	2510									
58	Fiscal Services	2520	89,215	7,779	26,850	10,500	2,000	750			137,094
59	Operation & Maintenance of Plant Services	2540	17,482	2,390	128,600	172,150	14,000				334,622
60	Pupil Transportation Services	2550			500						500
61	Food Services	2560	113,959	50,989	16,200	241,000	12,500	850			435,498
62	Internal Services	2570			18,000	10,800	16,250				45,050
63	Total Support Services - Business	2500	220,656	61,158	190,150	434,450	44,750	1,600			952,764
64	Support Services - Central										
65	Direction of Central Support Services	2610									
66	Planning, Research, Development & Evaluation Services	2620									
67	Information Services	2630	92,924	8,600	24,018	26,000	12,000				163,542
68	Staff Services	2640									
69	Data Processing Services	2660									
70	Total Support Services - Central	2600	92,924	8,600	24,018	26,000	12,000				163,542
71	Other Support Services (Describe & Itemize)	2900									
72	Total Support Services	2000	969,954	194,742	344,641	523,500	59,750	13,600			2,106,187
73	COMMUNITY SERVICES (ED)	3000				2,000		1,000			3,000
74	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (ED)										
75	Payments to Other Govt. Units (In-State)										
76	Payments for Regular Programs	4110									
77	Payments for Special Education Programs	4120			350,000			8,000			358,000
78	Payments for Adult/Continuing Education Programs	4130									
79	Payments for CTE Programs	4140						36,000			36,000
80	Payments for Community College Programs	4170									
81	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						12,200			12,200
82	Total Payments to Districts and Other Govt. Units (In-State)	4100			350,000			56,200			406,200
83	Payments for Regular Programs - Tuition	4210									
84	Payments for Special Education Programs - Tuition	4220									
85	Payments for Adult/Continuing Education Programs - Tuition	4230									
86	Payments for CTE Programs - Tuition	4240									
87	Payments for Community College Programs - Tuition	4270									
88	Payments for Other Programs - Tuition	4280									
89	Other Payments to In-State Govt. Units	4290									
90	Total Payments to Other Dist. & Govt. Units - Tuition (In State)	4200									

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
91	Payments for Regular Programs - Transfers	4310									
92	Payments for Special Education Programs - Transfers	4320									
93	Payments for Adult/Continuing Ed Programs - Transfers	4330									
94	Payments for CTE Programs - Transfers	4340									
95	Payments for Community College Program - Transfers	4370									
96	Payments for Other Programs - Transfers	4380									
97	Other Payments to In-State Govt. Units - Transfers	4390									
98	Total Payments to Other District & Govt. Units - Transfers (In State)	4300									
99	Payments to Other District & Govt. Units (Out of State)	4400									
100	Total Payments to Other District & Govt. Units	4000			350,000			56,200			406,200
101	DEBT SERVICES (ED)										
102	Debt Services - Interest on Short-Term Debt										
103	Tax Anticipation Warrants	5110									
104	Tax Anticipation Notes	5120									
105	Corporate Personal Property Repl. Tax Ant. Notes	5130									
106	State Aid Anticipation Certificates	5140									
107	Other Interest on Short-Term Debt	5150						1,610			1,610
108	Total Debt Services	5000						1,610			1,610
109	PROVISION FOR CONTINGENCIES (ED)										
110	Total Direct Disbursements/Expenditures		4,779,973	784,348	743,541	746,548	178,750	97,710			7,330,870
111	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										196,318

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
112	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
113	SUPPORT SERVICES (O&M)										
114	Support Services - Pupil										
115	Other Support Services - Pupils (Describe & Itemize)	2190									
116	Support Services - Business										
117	Direction of Business Support Services	2510									
118	Facilities Acquisition & Construction Services	2530			10,000		53,000				63,000
119	Operation & Maintenance of Plant Services	2540	187,707	41,773	71,600	76,500	70,000	2,000			449,580
120	Pupil Transportation Services	2550									
121	Food Services	2560									
122	Total Support Services - Business	2500	187,707	41,773	81,600	76,500	123,000	2,000			512,580
123	Other Support Services (Describe & Itemize)	2900									
124	Total Support Services	2000	187,707	41,773	81,600	76,500	123,000	2,000			512,580
125	COMMUNITY SERVICES (O&M)	3000									
126	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (O&M)										
127	Payments to Other Govt. Units (In-State)										
128	Payments for Special Education Programs	4120									
129	Payments for CTE Program	4140									
130	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									
131	Total Payments to Other Govt. Units (In-State)	4100									
132	Payments to Other Govt. Units (Out of State)	4400									
133	Total Payments to Other District and Govt. Unit	4000									
134	DEBT SERVICES (O&M)										
135	Debt Services - Interest on Short-Term Debt										
136	Tax Anticipation Warrants	5110									
137	Tax Anticipation Notes	5120									
138	Corporate Personal Prop. Replacement Tax Anticip. Notes	5130									
139	State Aid Anticipation Certificates	5140									
140	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
141	Total Debt Services	5000									
142	PROVISION FOR CONTINGENCIES (O&M)	6000									
143	Total Direct Disbursements/Expenditures		187,707	41,773	81,600	76,500	123,000	2,000			512,580
144	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										627
145	30 - DEBT SERVICE FUND (DS)										
146	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (DS)	4000									
147	DEBT SERVICES (DS)										
148	Debt Services - Interest on Short-Term Debt										
149	Tax Anticipation Warrants	5110									
150	Tax Anticipation Notes	5120									

	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
151	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									
152	State Aid Anticipation Certificates	5140									
153	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
154	Total Debt Service - Interest	5100									
155	Debt Services - Interest on Long-Term Debt	5200						176,875			176,875
156	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						213,910			213,910
157	Debt Services Other - Short-Term Debt Principal (Describe & Itemize)	5400									
158	Total Debt Services	5000						390,785			390,785
159	PROVISION FOR CONTINGENCIES (DS)	6000									
160	Total Direct Disbursements/Expenditures							390,785			390,785
161	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(98,264)
162	40 - TRANSPORTATION FUND (TR)										
163	SUPPORT SERVICES (TR)										
164	Other Support Services - Pupils (Describe & Itemize)	2190									
165	Pupil Transportation Services	2550	151,190		162,550	86,000	188,780				588,520
166	Other Support Services (Describe & Itemize)	2900									
167	Total Support Services	2000	151,190		162,550	86,000	188,780				588,520
168	COMMUNITY SERVICES (TR)	3000									
169	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (TR)										
170	Payments to Other Govt. Units (In-State)										
171	Payments for Regular Program	4110									
172	Payments for Special Education Programs	4120									
173	Payments for Adult/Continuing Education Programs	4130									
174	Payments for CTE Programs	4140									
175	Payments for Community College Programs	4170									
176	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									
177	Total Payments to Other Govt. Units (In-State)	4100									
178	Payments to Other Govt. Units (Out-of-State) (Describe & Itemize)	4400									
179	Total Payments to Other Districts & Govt. Units	4000									
180	DEBT SERVICES (TR)										
181	Debt Service - Interest on Short-Term Debt										
182	Tax Anticipation Warrants	5110									
183	Tax Anticipation Notes	5120									
184	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									
185	State Aid Anticipation Certificates	5140									
186	Other Interest on Short-Term Debt (Describe and Itemize)	5150									
187	Total Debt Service - Interest On Short-Term Debt	5100									

	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
188	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						10,569			10,569
189	Total Debt Service	5000						10,569			10,569
190	PROVISION FOR CONTINGENCIES (TR)	6000									
191	Total Direct Disbursements/Expenditures		151,190		162,550	86,000	188,780	10,569			599,089
192	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(199,790)
193	50 - MUNICIPAL RETIREMENT/SOC. SEC. FUND (MR/SS)										
194	INSTRUCTION (MR/SS)										
195	Regular Program	1100		40,047							40,047
196	Pre-K Programs	1125		1,380							1,380
197	Special Education Programs (Functions 1200-1220)	1200		23,220							23,220
198	Special Education Programs Pre-K	1225									
199	Remedial and Supplemental Programs K - 12	1250		780							780
200	Remedial and Supplemental Programs Pre-K	1275									
201	Adult/Continuing Education Programs	1300									
202	CTE Programs	1400		1,985							1,985
203	Interscholastic Programs	1500		5,729							5,729
204	Summer School Programs	1600		290							290
205	Gifted Programs	1650									
206	Driver's Education Programs	1700									
207	Bilingual Programs	1800									
208	Truant Alternative & Optional Programs	1900									
209	Total Instruction	1000		73,431							73,431
210	SUPPORT SERVICES (MR/SS)										
211	Support Services - Pupil										
212	Attendance & Social Work Services	2110									
213	Guidance Services	2120		940							940
214	Health Services	2130		3,090							3,090
215	Psychological Services	2140									
216	Speech Pathology & Audiology Services	2150									
217	Other Support Services - Pupils (Describe & Itemize)	2190									
218	Total Support Services - Pupil	2100		4,030							4,030
219	Support Services - Instructional Staff										
220	Improvement of Instruction Services	2210		600							600
221	Educational Media Services	2220		1,950							1,950
222	Assessment & Testing	2230									
223	Total Support Services - Instructional Staff	2200		2,550							2,550
224	Support Services - General Administration										
225	Board of Education Services	2310		3,500							3,500
226	Executive Administration Services	2320		1,081							1,081
227	Special Area Administrative Services	2330									
229	Claims Paid from Self Insurance Fund	2361									
230	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									
231	Unemployment Insurance Payments	2363									

	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
232	Insurance Payments (regular or self-insurance)	2364									
233	Risk Management and Claims Services Payments	2365									
234	Judgment and Settlements	2366									
235	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									
236	Reciprocal Insurance Payments	2368									
237	Legal Service	2369									
238	Total Support Services - General Administration	2300		4,581							4,581
239	Support Services - School Administration										
240	Office of the Principal Services	2410		11,530							11,530
241	Other Support Services - School Administration (Describe & Itemize)	2490									
242	Total Support Services - School Administration	2400		11,530							11,530
243	Support Services - Business										
244	Direction of Business Support Services	2510									
245	Fiscal Services	2520		13,277							13,277
246	Facilities Acquisition & Construction Services	2530									
247	Operation & Maintenance of Plant Service	2540		25,227							25,227
248	Pupil Transportation Services	2550		16,240							16,240
249	Food Services	2560		15,661							15,661
250	Internal Services	2570									
251	Total Support Services - Business	2500		70,405							70,405
252	Support Services - Central										
253	Direction of Central Support Services	2610									
254	Planning, Research, Development & Evaluation Services	2620									
255	Information Services	2630		13,470							13,470
256	Staff Services	2640									
257	Data Processing Services	2660									
258	Total Support Services - Central	2600		13,470							13,470
259	Other Support Services (Describe & Itemize)	2900									
260	Total Support Services	2000		106,566							106,566
261	COMMUNITY SERVICES (MR/SS)	3000									
262	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (MR/SS)										
263	Payments for Special Education Programs	4120									
264	Payments for Vocational Education Programs	4140									
265	Total Payments to Other Districts & Govt. Units	4000									
266	DEBT SERVICES (MR/SS)										
267	Debt Services - Interest on Short-Term Debt										
268	Tax Anticipation Warrants	5110									
269	Tax Anticipation Notes	5120									
270	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									

	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
271	State Aid Anticipation Certificates	5140									
272	Other (Describe & Itemize)	5150									
273	Total Debt Services	5000									
274	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
275	Total Direct Disbursements/Expenditures			179,997							179,997
276	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										17,327
277	60 - CAPITAL PROJECTS (CP)										
278	SUPPORT SERVICES (CP)										
279	Support Services - Business										
280	Facilities Acquisition & Construction Services	2530									
281	Other Support Services (Describe & Itemize)	2900									
282	Total Support Services	2000									
283	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (CP)										
284	Payments to Other Govt. Units (In-State)										
285	Payments to Other Govt. Units (In-State)	4100									
286	Payment for Special Education Programs	4120									
287	Payment for CTE Programs	4140									
288	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									
289	Total Payments to Other Districts & Govt. Units	4000									
290	PROVISION FOR CONTINGENCIES (CP)	6000									
291	Total Direct Disbursements/Expenditures										
292	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										12,910
293	80 - TORT FUND (TF)										
294	SUPPORT SERVICES - GENERAL ADMINISTRATION										
295	Claims Paid from Self Insurance Fund	2361									
296	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			39,000						39,000
297	Unemployment Insurance Payments	2363			5,000						5,000
298	Insurance Payments (regular or self-insurance)	2364			25,000						25,000
299	Risk Management and Claims Services Payments	2365									
300	Judgment and Settlements	2366									
301	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	143,334	44,080	14,000						201,414
302	Reciprocal Insurance Payments	2368									
303	Legal Service	2369			30,000						30,000
304	Total Support Services - General Administration	2000	143,334	44,080	113,000						300,414
305	DEBT SERVICES (TF)										
306	Debt Services - Interest on Short-Term Debt										
307	Tax Anticipation Warrants	5110									
308	Corporate Personal Property Replacement Tax Anticipation Notes	5130									

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
309	Other Interest or Short-Term Debt	5150									
310	Total Debt Services	5000									
311	PROVISION FOR CONTINGENCIES (TF)										
312	Total Direct Disbursements/Expenditures		143,334	44,080	113,000						300,414
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(13,490)
314	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
315	SUPPORT SERVICES (FP&S)										
316	Support Services - Business										
317	Facilities Acquisition & Construction Services	2530									
318	Operation & Maintenance of Plant Service	2540									
319	Total Support Services - Business	2500									
320	Other Support Services (Describe & Itemize)	2900									
321	Total Support Services	2000									
322	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (FP&S)										
323	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									
324	Total Payments to Other Districts & Govt. Units (FPS)	4000									
325	DEBT SERVICES (FP&S)										
326	Debt Services - Interest on Short-Term Debt										
327	Tax Anticipation Warrants	5110									
328	Other Interest on Short-Term Debt	5150									
329	Total Debt Services	5000									
330	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									
331	Total Direct Disbursements/Expenditures										
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										

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

1. **Page 6 Line 81 Other District/School Activity Revenue**
Student fines and damage payments.
2. **Page 7 Line 106 Other Local Revenues**
Transportation fees for non-reimbursable student activities.
3. **Page 8 Line 170 Other Restricted Revenue from State Sources**
Stipend for teachers with national board certification.
4. **Page 10 Line 238 Other Restricted from Federal Sources**
Title II-D Enhancing Education Through Technology Formula Grant.
5. **Page 11 Line 40 Other Support Services - Pupils**
Academic awards and graduation ceremony expenses.
6. **Page 12 Line 81 Other Payments to In-State Govt. Units**
Tuition for alternative education placements for students.



Durand C.U.S.D. #322
 04-101-3220-26

**DEFICIT BUDGET SUMMARY INFORMATION
 OPERATING FUNDS ONLY**

	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
1. Direct Revenues	7,527,188	513,207	399,299	25,000	8,464,694
2. Direct Expenditures	7,330,870	512,580	599,089		8,442,539
3. Difference	196,318	627	(199,790)	25,000	22,155
4. Estimated Fund Balance - June 30, 2009	3,352,117	807,297	515,781	438,099	5,113,294

Balanced budget, no deficit reduction plan is required.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2008-09 school district budget in which the "operating funds" listed above result in direct revenues (line 1) being less than direct expenditures (line 2) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 4).

Note: *The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.*

The deficit reduction plan, if required, is developed using ISBE guidelines and format (See Tab FinPlan 2009-12).

