

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

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

Balanced budget, no deficit
reduction plan is required.

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

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

Budget of Durand C.U.S.D. #322, County of Winnebago/Stephenson,
State of Illinois, for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010.

WHEREAS the Board of Education of Durand C.U.S.D. #322,
County of Winnebago/Stephenson, 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 28th day of September, 2009,
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:
Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be

beginning July 1, 2009 and ending June 30, 2010.

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 28th
day of September, 2009 by a roll call vote of 6 Yeas, and 0 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
Amy Burdick	
Edward C. Slocum	
Kate Kinney	
Tom Sullivan	
Bradley L. Faulkner	
Ed Johnston	

- * Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required
by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 31,
whichever comes first. Budgets are submitted to: www.isbe.net/sfms/budget/2010/budget.htm. The electronic version does
not require member signatures.

ISBE 50-36 (5/2009), SB2010, Revised 07/15/09
Durand C.U.S.D. #322
04-101-3220-26

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	[See page 29 for references]		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2009 ¹		3,895,574	885,014	273,693	494,642	393,182	250,413	438,099	766,243	0	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	5,697,448	578,972	485,631	207,449	196,782	6,060	18,000	25,150	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	7,156	0	0	0	0	0	0	0	0	
7	STATE SOURCES	3000	1,876,147	0	0	228,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	207,349	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues		7,788,100	578,972	485,631	435,449	196,782	6,060	18,000	25,150	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	935,000	0	0	0	0	0	0	0	0	
11	Total Receipts/Revenues		8,723,100	578,972	485,631	435,449	196,782	6,060	18,000	25,150	0	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	4,816,273	0	0	0	77,005	0	0	0	0	
14	SUPPORT SERVICES	2000	2,270,512	561,384	0	406,698	126,060	0	0	336,579	0	
15	COMMUNITY SERVICES	3000	3,000	0	0	0	0	0	0	0	0	
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	429,850	0	0	0	0	0	0	0	0	
17	DEBT SERVICES	5000	3,205	0	584,536	0	0	0	0	0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0	0	0	0	
19	Total Direct Disbursements/Expenditures		7,522,840	561,384	584,536	406,698	203,065	0	0	336,579	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	935,000	0	0	0	0	0	0	0	0	
21	Total Disbursements/Expenditures		8,457,840	561,384	584,536	406,698	203,065	0	0	336,579	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		265,260	17,588	(98,905)	28,751	(6,283)	6,060	18,000	(311,429)	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment or Abatement of the Working Cash Fund	7110										
27	Transfer of Working Cash Fund Interest	7120	18,000									
28	Transfer Among Funds	7130										
29	Transfer of Interest	7140										
30	Transfer from Capital Projects Fund to O&M Fund	7150										
31	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160										
32	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ³ Proceeds to Debt Service Fund	7170										
33	SALE OF BONDS (7200)											
34	Principal on Bonds Sold ⁴	7210										
35	Premium on Bonds Sold	7220										
36	Accrued Interest on Bonds Sold	7230										
37	Sale or Compensation for Fixed Assets ⁵	7300										
38	Transfer to Debt Service to Pay Principal on Capital Leases	7400										
39	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500										
40	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600										
41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700										
42	Transfer to Capital Projects Fund	7800										
43	ISBE Loan Proceeds	7900										
44	Other Sources Not Classified Elsewhere	7990			102,054							
45	Total Other Sources of Funds		18,000	0	102,054	0	0	0	0	0	0	

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	[See page 29 for references]		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
46	OTHER USES OF FUNDS (8000)											
48	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
49	Abolishment or Abatement of the Working Cash Fund	8110							0			
50	Transfer of Working Cash Fund Interest	8120							18,000			
51	Transfer Among Funds	8130										
52	Transfer of Interest ⁶	8140										
53	Transfer from Capital Projects Fund to O&M Fund	8150						0				
	Transfer of Excess Fire Prev & Safety Tax & Interest ³	8160										
54	Proceeds to O&M Fund										0	
	Transfer of Excess Accumulated Fire Prev & Safety Bond ³	8170									0	
55	and Int Proceeds to Debt Service Fund										0	
56	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400										
57	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500										
58	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600										
59	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700										
60	Transfer to Capital Projects Fund	8800										
61	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
62	Other Uses Not Classified Elsewhere	8990							102,054			
63	Total Other Uses of Funds		0	0	0	0	0	102,054	18,000	0	0	
64	Total Other Sources/Uses of Fund		18,000	0	102,054	0	0	(102,054)	(18,000)	0	0	
65	ESTIMATED ENDING FUND BALANCE June 30, 2010		4,178,834	902,602	276,842	523,393	386,899	154,419	438,099	454,814	0	
66												
67	SUMMARY OF EXPENDITURES (by Major Object)											
68	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
69	Object Name		Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
71	Salaries	100	4,905,449	192,311		174,238		0		148,630	0	5,420,628
72	Employee Benefits	200	716,227	41,573		0	203,065	0		45,249	0	1,006,114
73	Purchased Services	300	781,656	77,000	0	154,560		0		135,700	0	1,148,916
74	Supplies & Materials	400	826,503	78,500		76,700		0		0	0	981,703
75	Capital Outlay	500	210,800	170,000		1,200		0		7,000	0	389,000
76	Other Objects	600	82,205	2,000	584,536	0	0	0		0	0	668,741
77	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
78	Termination Benefits	800	0	0		0		0		0	0	0
79	Total Expenditures		7,522,840	561,384	584,536	406,698	203,065	0		336,579	0	9,615,102

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K	L
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, 2009 ⁷		3,884,986	885,013	273,694	494,724	393,183	250,413	438,098	766,243	0	
4	Total Direct Receipts & Other Sources ⁸		7,806,100	578,972	587,685	435,449	196,782	6,060	18,000	25,150	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		7,806,100	578,972	587,685	435,449	196,782	6,060	18,000	25,150	0	
12	Total Amount Available		11,691,086	1,463,985	861,379	930,173	589,965	256,473	456,098	791,393	0	
13	Total Direct Disbursements & Other Uses ⁹		7,522,840	561,384	584,536	406,698	203,065	102,054	18,000	336,579	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		7,522,840	561,384	584,536	406,698	203,065	102,054	18,000	336,579	0	
21	ENDING CASH BALANCE ON HAND June 30, 2010 ⁷		4,168,246	902,601	276,843	523,475	386,900	154,419	438,098	454,814	0	

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	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	-	3,884,286	551,267	482,381	194,214	60,002	0	0	0	0
6	Leasing Purposes Levy ¹²	1130	21,005	0							
7	Special Education Purposes Levy	1140	155,984	0		0	0	0			
8	FICA and Medicare Only Levies	1150					119,995				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied by District		4,061,275	551,267	482,381	194,214	179,997	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	100	15	10	10	0	0	0	0	0
15	Payments from Local Housing Authority	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ¹³	1230	70,000	0	0	0	6,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		70,100	15	10	10	6,000	0	0	0	0
19	TUITION ¹⁴										
20	Regular Tuition from Pupils or Parents (In State)	1311	0								
21	Regular Tuition from Other Districts (In State)	1312	0								
22	Regular Tuition from Other Sources (In State)	1313	0								
23	Regular Tuition from Other Sources (Out of State)	1314	0								
24	Summer School Tuition from Pupils or Parents (In State)	1321	0								
25	Summer School Tuition from Other Districts (In State)	1322	25,000								
26	Summer School Tuition from Other Sources (In State)	1323	0								
27	Summer School Tuition from Other Sources (Out of State)	1324	0								
28	CTE Tuition from Pupils or Parents (In State)	1331	0								
29	CTE Tuition from Other Districts (In State)	1332	0								
30	CTE Tuition from Other Sources (In State)	1333	0								
31	CTE Tuition from Other Sources (Out of State)	1334	0								
32	Special Education Tuition from Pupils or Parents (In State)	1341	0								
33	Special Education Tuition from Other Districts (In State)	1342	1,162,893								
34	Special Education Tuition from Other Sources (In State)	1343	0								
35	Special Education Tuition from Other Sources (Out of State)	1344	0								
36	Adult Tuition from Pupils or Parents (In State)	1351	0								
37	Adult Tuition from Other Districts (In State)	1352	0								
38	Adult Tuition from Other Sources (In State)	1353	0								
39	Adult Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		1,187,893								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				0					
43	Regular Transportation Fees from Other Districts (In State)	1412				0					
44	Regular Transportation Fees from Other Sources (In State)	1413				0					
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transportation Fees from Other Sources (Out of State)	1416				0					
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421				0					
48	Summer School Transportation Fees from Other Districts (In State)	1422				0					
49	Summer School Transportation Fees from Other Sources (In State)	1423				0					
	Summer School Transportation Fees from Other Sources (Out of State)	1424				0					
50						0					
51	CTE Transportation Fees from Pupils or Parents (In State)	1431				0					
52	CTE Transportation Fees from Other Districts (In State)	1432				0					
53	CTE Transportation Fees from Other Sources (In State)	1433				0					
54	CTE Transportation Fees from Other Sources (Out of State)	1434				0					
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441				0					

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
56	Special Education Transportation Fees from Other Districts (In State)	1442				0					
57	Special Education Transportation Fees from Other Sources (In State)	1443				0					
58	Special Education Transportation Fees from Other Sources (Out of State)	1444				0					
59	Adult Transportation Fees from Pupils or Parents (In State)	1451				0					
60	Adult Transportation Fees from Other Districts (In State)	1452				0					
61	Adult Transportation Fees from Other Sources (In State)	1453				0					
62	Adult Transportation Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	85,205	22,460	3,240	13,175	10,785	6,060	18,000	25,150	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		85,205	22,460	3,240	13,175	10,785	6,060	18,000	25,150	0
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	144,000								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	20,000								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	1,000								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		165,000								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	22,200	0							
78	Admissions - Other	1719	0	0							
79	Fees	1720	25	2,400							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	2,250	30							
82	Total District/School Activity Income		24,475	2,430							
83	TEXTBOOK Income										
84	Rentals - Regular Textbooks	1811	34,500								
85	Rentals - Summer School Textbooks	1812	200								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbooks		34,700								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910	0	2,800							
96	Contributions and Donations from Private Sources	1920	8,000	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	12,500	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	4,800								
102	Proceeds from Vendors' Contracts	1980	38,400	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983	0	0	0	0	0	0	0	0	0
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees	1993	5,000	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	100	0	0	50	0	0	0	0	0
108	Total Other Revenue from Local Sources		68,800	2,800	0	50	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	5,697,448	578,972	485,631	207,449	196,782	6,060	18,000	25,150	0

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100	7,156	0		0	0				
112	Flow-Through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through Revenue (Describe & Itemize)	2300	0	0		0	0				
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	7,156	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	1,461,425	0	0	0	0	0		0	0
118	General State Aid Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
121	Total Unrestricted Grants-In-Aid		1,461,425	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	0			0					
125	Special Education - Extraordinary	3105	93,538			0					
126	Special Education - Personnel	3110	229,191	0		0					
127	Special Education - Orphanage - Individual	3120	0			0					
128	Special Education - Orphanage - Summer	3130	0			0					
129	Special Education - Summer School	3145	1,000			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	Total Special Education		323,729	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	0	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	0	0			0				
137	CTE - Instructor Practicum	3240	0	0			0				
138	CTE - Student Organizations	3270	0	0			0				
139	CTE - Other (Describe & Itemize)	3299	0	0			0				
140	Total Career and Technical Education		0	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	0				0				
143	Bilingual Ed Downstate - Transitional Bilingual Education	3310	0				0				
144	Total Bilingual Education		0				0				
145	State Free Lunch & Breakfast	3360	1,600								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	8,000	0							
148	Adult Education (from ICCB)	3410	0	0	0	0	0	0	0	0	0
149	Adult Education - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500	0	0		122,000	0				
152	Transportation - Special Education	3510	0	0		106,000	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation		0	0		228,000	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				
158	Early Childhood - Block Grant	3705	35,983	0		0	0				
159	Reading Improvement Block Grant	3715	17,874			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	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
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	6,100	0	0	0	0	0			0
166	Technology - Learning Technology Centers	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0							0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	21,436	0	0	0	0	0	0	0	0
172	Total Restricted Grants-In-Aid		414,722	0	0	228,000	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	1,876,147	0	0	228,000	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
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	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090	0	0		0	0	0			0
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	0	0		0	0				
188	Title V-SEA Projects	4105	0	0		0	0				
189	Title V-Rural and Low Income Schools (REI)	4107	0	0		0	0				
190	Title V-Other (Describe & Itemize)	4199	0	0		0	0				
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200	0				0				
194	National School Lunch Program	4210	50,000				0				
195	Special Milk Program	4215	0				0				
196	School Breakfast Program	4220	0				0				
197	Summer Food Service Admin/Program	4225	0				0				
198	Child Care Commodity/SFS 13-Adult Day Care	4226	0				0				
199	Food Service - Other (Describe & Itemize)	4299	0				0				
200	Total Food Service		50,000				0				
201	TITLE I										
202	Title I - Low Income	4300	61,141	0		0	0				
203	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
204	Title I - Comprehensive School Reform	4332	0	0		0	0				
205	Title I - Reading First	4334	0	0		0	0				
206	Title I - Even Start	4335	0	0		0	0				
207	Title I - Reading First SEA Funds	4337	0	0		0	0				
208	Title I - Migrant Education	4340	0	0		0	0				
209	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
210	Total Title I		61,141	0		0	0				

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
211	TITLE IV										
212	Title IV - Safe & Drug Free Schools - Formula	4400	1,972	0		0	0				
213	Title IV - 21st Century	4421	0	0		0	0				
214	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
215	Total Title IV		1,972	0		0	0				
216	FEDERAL - SPECIAL EDUCATION										
217	Federal Special Education - Preschool Flow-Through	4600	0	0		0	0				
218	Federal Special Education - Preschool Discretionary	4605	0	0		0	0				
219	Federal Special Education - IDEA Flow Through/Low Incidence	4620	0	0		0	0				
220	Federal Special Education - IDEA Room & Board	4625	3,000	0		0	0				
221	Federal Special Education - IDEA Discretionary	4630	0	0		0	0				
222	Federal Special Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
223	Total Federal Special Education		3,000	0		0	0				
224	CTE - PERKINS										
225	CTE - Perkins-Title IIIIE Tech Prep	4770	0	0			0				
226	CTE - Other (Describe & Itemize)	4799	0	0			0				
227	Total CTE - Perkins		0	0			0				
228	Federal - Adult Education	4810	0	0			0				
229	General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
230	Title I - Low Income	4851	35,742	0		0	0				
231	Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
232	Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
233	Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
234	Title I - School Improvement (Part G)	4855	0	0	0	0	0	0		0	0
235	IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
236	IDEA - Part B - Flow-Through	4857	17,487	0	0	0	0	0		0	0
237	Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
238	Title IID - Technology - Competitive	4861	0	0	0	0	0	0		0	0
239	McKinney -Vento Homeless Education	4862	0	0		0	0				
240	Child Nutrition Equipment Assistance	4863	0	0							
241	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
242	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
243	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
244	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
245	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
246	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
247	Other ARRA Funds - I	4870	0	0	0	0	0	0		0	0
248	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
249	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
250	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
251	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
252	Other ARRA Funds - VI	4875	0	0	0	0	0	0		0	0
253	Other ARRA Funds - VII	4876	0	0	0	0	0	0		0	0
254	Other ARRA Funds - VIII	4877	0	0	0	0	0	0		0	0
255	Other ARRA Funds - IX	4878	0	0	0	0	0	0		0	0
256	Other ARRA Funds - X	4879	0	0	0	0	0	0		0	0
257	Other ARRA Funds - XI	4880	0	0	0	0	0	0		0	0
258	Total Stimulus Programs		53,229	0	0	0	0	0		0	0
259	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
260	Emergency Immigrant Assistance	4905	0			0	0				
261	Title III - English Language Acquisition	4909	0			0	0				
262	Learn & Serve America	4910	0			0	0				
263	McKinney Education for Homeless Children	4920	0	0		0	0				
264	Title II - Eisenhower - Professional Development Formula	4930	0	0		0	0				
265	Title II - Teacher Quality	4932	31,207	0		0	0				

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
266	Federal Charter Schools	4960	0	0		0	0				
267	Medicaid Matching Funds - Administrative Outreach	4991	3,200	0		0	0				
268	Medicaid Matching Funds - Fee-For-Service Program	4992	3,000	0		0	0				
269	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998	600	0		0	0	0			0
270	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		207,349	0	0	0	0	0		0	0
271	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	207,349	0	0	0	0	0	0	0	0
272	TOTAL DIRECT RECEIPTS/REVENUES		7,788,100	578,972	485,631	435,449	196,782	6,060	18,000	25,150	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											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	2,255,520	319,023	8,700	254,203	58,300	0	0	0	2,895,746
6	Pre-K Programs	1125	31,883	1,370	0	1,800	0	0	0	0	35,053
7	Special Education Programs (Functions 1200 - 1220)	1200	1,007,068	118,612	13,900	21,500	4,000	0	0	0	1,165,080
8	Special Education Programs Pre-K	1225	30,065	270	0	0	0	0	0	0	30,335
9	Remedial and Supplemental Programs K-12	1250	58,084	13,946	0	0	0	0	0	0	72,030
10	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
11	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
12	CTE Programs	1400	182,989	27,557	2,000	23,600	4,000	0	0	0	240,146
13	Interscholastic Programs	1500	167,163	14,475	27,600	31,200	0	27,050	0	0	267,488
14	Summer School Programs	1600	30,200	1,395	0	6,250	0	0	0	0	37,845
15	Gifted Programs	1650	0	0	0	0	0	0	0	0	0
16	Driver's Education Programs	1700	60,000	7,250	300	5,000	0	0	0	0	72,550
17	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0
18	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
19	Pre-K Programs - Private Tuition	1910						0			0
20	Regular K-12 Programs Private Tuition	1911						0			0
21	Special Education Programs K-12 Private Tuition	1912						0			0
22	Special Education Programs Pre-K Tuition	1913						0			0
23	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0
25	Adult/Continuing Education Programs Private Tuition	1916						0			0
26	CTE Programs Private Tuition	1917						0			0
27	Interscholastic Programs Private Tuition	1918						0			0
28	Summer School Programs Private Tuition	1919						0			0
29	Gifted Programs Private Tuition	1920						0			0
30	Bilingual Programs Private Tuition	1921						0			0
31	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0
32	Total Instruction¹⁴	1000	3,822,972	503,898	52,500	343,553	66,300	27,050	0	0	4,816,273
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0
36	Guidance Services	2120	66,290	7,320	2,200	3,000	0	0	0	0	78,810
37	Health Services	2130	61,604	9,306	1,250	3,400	0	0	0	0	75,560
38	Psychological Services	2140	0	0	0	0	0	0	0	0	0
39	Speech Pathology & Audiology Services	2150	0	0	0	1,000	0	0	0	0	1,000
40	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	700	0	0	0	0	700
41	Total Support Services - Pupil	2100	127,894	16,626	3,450	8,100	0	0	0	0	156,070
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	34,086	315	4,057	0	0	0	0	0	38,458
44	Educational Media Services	2220	70,053	7,210	500	16,250	1,000	800	0	0	95,813
45	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0
46	Total Support Services - Instructional Staff	2200	104,139	7,525	4,557	16,250	1,000	800	0	0	134,271
47	Support Services - General Administration										
48	Board of Education Services	2310	11,700	0	101,800	10,000	0	7,400	0	0	130,900
49	Executive Administration Services	2320	75,707	21,554	4,000	1,000	1,000	1,000	0	0	104,261
50	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0
51	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0
52	Total Support Services - General Administration	2300	87,407	21,554	105,800	11,000	1,000	8,400	0	0	235,161
53	Support Services - School Administration										
54	Office of the Principal Services	2410	404,531	108,098	9,300	13,950	0	3,100	0	0	538,979
55	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0
56	Total Support Services - School Administration	2400	404,531	108,098	9,300	13,950	0	3,100	0	0	538,979

	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	0	0	0	0	0	0	0	0	0
59	Fiscal Services	2520	92,046	15,587	32,700	13,500	2,000	750	0	0	156,583
60	Operation & Maintenance of Plant Services	2540	17,682	2,850	127,800	140,650	0	0	0	0	288,982
61	Pupil Transportation Services	2550	0	0	500	0	0	0	0	0	500
62	Food Services	2560	126,939	29,189	16,200	252,200	17,500	1,050	0	0	443,078
63	Internal Services	2570	0	0	16,900	10,800	13,000	0	0	0	40,700
64	Total Support Services - Business	2500	236,667	47,626	194,100	417,150	32,500	1,800	0	0	929,843
65	Support Services - Central										
66	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
67	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
68	Information Services	2630	121,839	10,900	18,949	14,500	110,000	0	0	0	276,188
69	Staff Services	2640	0	0	0	0	0	0	0	0	0
70	Data Processing Services	2660	0	0	0	0	0	0	0	0	0
71	Total Support Services - Central	2600	121,839	10,900	18,949	14,500	110,000	0	0	0	276,188
72	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
73	Total Support Services	2000	1,082,477	212,329	336,156	480,950	144,500	14,100	0	0	2,270,512
74	COMMUNITY SERVICES (ED)	3000	0	0	0	2,000	0	1,000	0	0	3,000
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)										
77	Payments for Regular Programs	4110			0			0			0
78	Payments for Special Education Programs	4120			393,000			500			393,500
79	Payments for Adult/Continuing Education Programs	4130			0			0			0
80	Payments for CTE Programs	4140			0			30,000			30,000
81	Payments for Community College Programs	4170			0			0			0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			6,350			6,350
83	Total Payments to Districts and Other Govt Units (In-State)	4100			393,000			36,850			429,850
84	Payments for Regular Programs - Tuition	4210						0			0
85	Payments for Special Education Programs - Tuition	4220						0			0
86	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
87	Payments for CTE Programs - Tuition	4240						0			0
88	Payments for Community College Programs - Tuition	4270						0			0
89	Payments for Other Programs - Tuition	4280						0			0
90	Other Payments to In-State Govt Units	4290						0			0
91	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
92	Payments for Regular Programs - Transfers	4310						0			0
93	Payments for Special Education Programs - Transfers	4320						0			0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0
95	Payments for CTE Programs - Transfers	4340						0			0
96	Payments for Community College Program - Transfers	4370						0			0
97	Payments for Other Programs - Transfers	4380						0			0
98	Other Payments to In-State Govt Units - Transfers	4390			0			0			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			0			0
101	Total Payments to Other District & Govt Units	4000			393,000			36,850			429,850
102	DEBT SERVICE (ED)										
103	Debt Service - Interest on Short-Term Debt										
104	Tax Anticipation Warrants	5110						0			0
105	Tax Anticipation Notes	5120						0			0
106	Corporate Personal Property Repl Tax Ant Notes	5130						0			0
107	State Aid Anticipation Certificates	5140						0			0
108	Other Interest on Short-Term Debt	5150						3,205			3,205
109	Total Debt Service - Interest on Short-Term Debt	5100						3,205			3,205

	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
110	Debt Service - Interest on Long-Term Debt	5200						0			0
111	Total Debt Service	5000						3,205			3,205
112	PROVISION FOR CONTINGENCIES (ED)	6000						0			0
113	Total Direct Disbursements/Expenditures		4,905,449	716,227	781,656	826,503	210,800	82,205	0	0	7,522,840
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										265,260
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	0	0	0	0	0	0	0	0
120	Support Services - Business										
121	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
122	Facilities Acquisition & Construction Services	2530	0	0	0	0	104,000	0	0	0	104,000
123	Operation & Maintenance of Plant Services	2540	192,311	41,573	77,000	78,500	66,000	2,000	0	0	457,384
124	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
125	Food Services	2560					0	0	0	0	0
126	Total Support Services - Business	2500	192,311	41,573	77,000	78,500	170,000	2,000	0	0	561,384
127	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
128	Total Support Services	2000	192,311	41,573	77,000	78,500	170,000	2,000	0	0	561,384
129	COMMUNITY SERVICES (O&M)										
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			0			0
133	Payments for CTE Program	4140			0			0			0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			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			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			0
141	Tax Anticipation Notes	5120						0			0
142	Corporate Personal Prop Replacement Tax Anticip Notes	5130						0			0
143	State Aid Anticipation Certificates	5140						0			0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0
146	Debt Service - Interest on Long-Term Debt	5200						0			0
147	Total Debt Service	5000						0			0
148	PROVISION FOR CONTINGENCIES (O&M)	6000						0			0
149	Total Direct Disbursements/Expenditures		192,311	41,573	77,000	78,500	170,000	2,000	0	0	561,384
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										17,588
151											

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
152	30 - DEBT SERVICE FUND (DS)										
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000						0			0
154	DEBT SERVICE (DS)										
155	Debt Service - Interest on Short-Term Debt										
156	Tax Anticipation Warrants	5110						0			0
157	Tax Anticipation Notes	5120						0			0
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
159	State Aid Anticipation Certificates	5140						0			0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
161	Total Debt Service - Interest On Short-Term Debt	5100						0			0
162	Debt Service - Interest on Long-Term Debt	5200						211,274			211,274
163	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						373,262			373,262
164	Debt Service Other (Describe & Itemize)	5400			0			0			0
165	Total Debt Service	5000			0			584,536			584,536
166	PROVISION FOR CONTINGENCIES (DS)	6000						0			0
167	Total Direct Disbursements/Expenditures				0			584,536			584,536
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(98,905)
169											
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
173	Pupil Transportation Services	2550	174,238	0	154,560	76,700	1,200	0	0	0	406,698
174	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
175	Total Support Services	2000	174,238	0	154,560	76,700	1,200	0	0	0	406,698
176	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0
177	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
178	Payments to Other Govt Units (In-State)										
179	Payments for Regular Program	4110			0			0			0
180	Payments for Special Education Programs	4120			0			0			0
181	Payments for Adult/Continuing Education Programs	4130			0			0			0
182	Payments for CTE Programs	4140			0			0			0
183	Payments for Community College Programs	4170			0			0			0
184	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0
185	Total Payments to Other Govt Units (In-State)	4100			0			0			0
186	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400			0			0			0
187	Total Payments to Other Districts & Govt Units	4000			0			0			0
188	DEBT SERVICE (TR)										
189	Debt Service - Interest on Short-Term Debt										
190	Tax Anticipation Warrants	5110						0			0
191	Tax Anticipation Notes	5120						0			0
192	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
193	State Aid Anticipation Certificates	5140						0			0
194	Other Interest on Short-Term Debt (Describe and Itemize)	5150						0			0
195	Total Debt Service - Interest On Short-Term Debt	5100						0			0
196	Debt Service - Interest on Long-Term Debt	5200						0			0
197	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0
198	Debt Service - Other (Describe and Itemize)	5400						0			0
199	Total Debt Service	5000						0			0
200	PROVISION FOR CONTINGENCIES (TR)	6000						0			0
201	Total Direct Disbursements/Expenditures		174,238	0	154,560	76,700	1,200	0	0	0	406,698
202	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										28,751

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
203											
204	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
205	INSTRUCTION (MR/SS)										
206	Regular Program	1100		39,287							39,287
207	Pre-K Programs	1125		1,570							1,570
208	Special Education Programs (Functions 1200-1220)	1200		22,770							22,770
209	Special Education Programs Pre-K	1225		1,520							1,520
210	Remedial and Supplemental Programs K-12	1250		790							790
211	Remedial and Supplemental Programs Pre-K	1275		0							0
212	Adult/Continuing Education Programs	1300		0							0
213	CTE Programs	1400		1,532							1,532
214	Interscholastic Programs	1500		9,286							9,286
215	Summer School Programs	1600		240							240
216	Gifted Programs	1650		0							0
217	Driver's Education Programs	1700		10							10
218	Bilingual Programs	1800		0							0
219	Truant Alternative & Optional Programs	1900		0							0
220	Total Instruction	1000		77,005							77,005
221	SUPPORT SERVICES (MR/SS)										
222	Support Services - Pupil										
223	Attendance & Social Work Services	2110		0							0
224	Guidance Services	2120		950							950
225	Health Services	2130		3,774							3,774
226	Psychological Services	2140		0							0
227	Speech Pathology & Audiology Services	2150		0							0
228	Other Support Services - Pupils (Describe & Itemize)	2190		0							0
229	Total Support Services - Pupil	2100		4,724							4,724
230	Support Services - Instructional Staff										
231	Improvement of Instruction Services	2210		1,066							1,066
232	Educational Media Services	2220		2,400							2,400
233	Assessment & Testing	2230		0							0
234	Total Support Services - Instructional Staff	2200		3,466							3,466
235	Support Services - General Administration										
236	Board of Education Services	2310		900							900
237	Executive Administration Services	2320		1,114							1,114
238	Special Area Administrative Services	2330		0							0
239	Claims Paid from Self Insurance Fund	2361		0							0
240	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0
241	Unemployment Insurance Payments	2363		0							0
242	Insurance Payments (regular or self-insurance)	2364		0							0
243	Risk Management and Claims Services Payments	2365		0							0
244	Judgment and Settlements	2366		0							0
245	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0
246	Reciprocal Insurance Payments	2368		0							0
247	Legal Service	2369		0							0
248	Total Support Services - General Administration	2300		2,014							2,014
249	Support Services - School Administration										
250	Office of the Principal Services	2410		12,760							12,760
251	Other Support Services - School Administration (Describe & Itemize)	2490		0							0
252	Total Support Services - School Administration	2400		12,760							12,760
253	Support Services - Business										
254	Direction of Business Support Services	2510		0							0
255	Fiscal Services	2520		14,276							14,276
256	Facilities Acquisition & Construction Services	2530		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
257	Operation & Maintenance of Plant Service	2540		28,653							28,653
258	Pupil Transportation Services	2550		26,550							26,550
259	Food Services	2560		19,137							19,137
260	Internal Services	2570		0							0
261	Total Support Services - Business	2500		88,616							88,616
262	Support Services - Central										
263	Direction of Central Support Services	2610		0							0
264	Planning, Research, Development & Evaluation Services	2620		0							0
265	Information Services	2630		14,480							14,480
266	Staff Services	2640		0							0
267	Data Processing Services	2660		0							0
268	Total Support Services - Central	2600		14,480							14,480
269	Other Support Services (Describe & Itemize)	2900		0							0
270	Total Support Services	2000		126,060							126,060
271	COMMUNITY SERVICES (MR/SS)	3000		0							0
272	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
273	Payments for Special Education Programs	4120		0							0
274	Payments for Vocational Education Programs	4140		0							0
275	Total Payments to Other Districts & Govt Units	4000		0							0
276	DEBT SERVICE (MR/SS)										
277	Debt Service - Interest on Short-Term Debt										
278	Tax Anticipation Warrants	5110						0			0
279	Tax Anticipation Notes	5120						0			0
280	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
281	State Aid Anticipation Certificates	5140						0			0
282	Other (Describe & Itemize)	5150						0			0
283	Total Debt Service	5000						0			0
284	PROVISION FOR CONTINGENCIES (MR/SS)	6000						0			0
285	Total Direct Disbursements/Expenditures			203,065				0			203,065
286	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(6,283)
287											
288	60 - CAPITAL PROJECTS (CP)										
289	SUPPORT SERVICES (CP)										
290	Support Services - Business										
291	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
292	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
293	Total Support Services	2000	0	0	0	0	0	0	0	0	0
294	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
295	Payments to Other Govt Units (In-State)										
296	Payments to Other Govt Units (In-State)	4100		0				0			0
297	Payment for Special Education Programs	4120		0				0			0
298	Payment for CTE Programs	4140		0				0			0
299	Other Payments to In-State Governmental Units (Describe & Itemize)	4190		0				0			0
300	Total Payments to Other Districts & Govt Units	4000		0				0			0
301	PROVISION FOR CONTINGENCIES (CP)	6000						0			0
302	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
303	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										6,060
304											
305	70 WORKING CASH FUND (WC)										
306											

	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
307	80 - TORT FUND (TF)										
308	SUPPORT SERVICES - GENERAL ADMINISTRATION										
309	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0
310	Workers' Compensation or Workers' Occupational Disease Act Payments	2362	0	0	35,000	0	0	0	0	0	35,000
311	Unemployment Insurance Payments	2363	0	0	10,000	0	0	0	0	0	10,000
312	Insurance Payments (regular or self-insurance)	2364	0	0	26,700	0	0	0	0	0	26,700
313	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0
314	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0
315	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	148,630	45,249	24,000	0	7,000	0	0	0	224,879
316	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0
317	Legal Service	2369	0	0	40,000	0	0	0	0	0	40,000
318	Property Insurance (Building & Grounds)	2371	0	0	0	0	0	0	0	0	0
319	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0
320	Total Support Services - General Administration	2000	148,630	45,249	135,700	0	7,000	0	0	0	336,579
321	DEBT SERVICE (TF)										
322	Debt Service - Interest on Short-Term Debt										
323	Tax Anticipation Warrants	5110						0			0
324	Corporate Personal Property Replacement Tax Anticipation Notes	5130						0			0
325	Other Interest or Short-Term Debt	5150						0			0
326	Total Debt Service	5000						0			0
327	PROVISION FOR CONTINGENCIES (TF)										
328	Total Direct Disbursements/Expenditures		148,630	45,249	135,700	0	7,000	0	0	0	336,579
329	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(311,429)
330											
331	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
332	SUPPORT SERVICES (FP&S)										
333	Support Services - Business										
334	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
335	Operation & Maintenance of Plant Service	2540	0	0	0	0	0	0	0	0	0
336	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
337	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
338	Total Support Services	2000	0	0	0	0	0	0	0	0	0
339	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
340	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0
341	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
342	DEBT SERVICE (FP&S)										
343	Debt Service - Interest on Short-Term Debt										
344	Tax Anticipation Warrants	5110						0			0
345	Other Interest on Short-Term Debt	5150						0			0
346	Total Debt Service - Interest on Short-Term Debt	5100						0			0
347	Debt Service - Interest on Long-Term Debt	5200						0			0
348	Total Debt Service	5000						0			0
349	PROVISIONS FOR CONTINGENCIES (FP&S)										
350	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
351	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

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 6 Line 107 Other Local Revenues**

Miscellaneous educational fees (\$100) and transportation fees (\$50) for non-reimbursable student activities.

3. **Page 8 Line 171 Other Restricted Revenue from State Sources**

\$ 3,000 - National Board Certification grant.

\$12,986 - Hard to Staff Schools grant.

\$ 5,000 - Illinois Arts Council grant.

\$ 450 - Illinois Library Program grant.

4. **Page 10 Line 269 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 82 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
Direct Revenues	7,788,100	578,972	435,449	18,000	8,820,521
Direct Expenditures	7,522,840	561,384	406,698		8,490,922
Difference	265,260	17,588	28,751	18,000	329,599
Estimated Fund Balance - June 30, 2010	4,178,834	902,602	523,393	438,099	6,042,928

Balanced budget, no deficit reduction plan is required.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2009-10 school district budget in which the "operating funds" listed above result in direct revenues (line 5) being less than direct expenditures (line 6) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 8).

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

The deficit reduction plan, if required, is developed using ISBE guidelines and format.

Reference Description

- ¹ Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- ² Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- ³ Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- ⁴ Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- ⁵ The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- ⁶ The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- ⁷ Cash plus investments must be greater than or equal to zero.
- ⁸ For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 45).
- ⁹ For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 63).
- ¹⁰ Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-6 of the School Code).
- ¹¹ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- ¹² The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- ¹³ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁴ Only tuition payments made to private facilities. See Function 4100 for estimated public facility disbursements/expenditures.
- ¹⁵ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)