

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2010 - June 30, 2011

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

Date of Amended Budget: 06/29/11
(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, 2010 and ending June 30, 2011.

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 29th day of June, 20 11,
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied
with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be

beginning July 1, 2010 and ending June 30, 2011.

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 June, 20 11 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required
by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 31,
whichever comes first. Budgets are submitted to: www.isbe.net/sfms/budget/2011/budget.htm. The electronic version does
not require member signatures.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2010 ¹		4,468,788	919,074	312,754	518,775	398,570	154,238	438,099	379,310	0	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	5,755,183	504,985	561,584	175,108	218,464	3,550	11,800	7,410	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000										
7	STATE SOURCES	3000	1,515,618	0	0	221,773	0	0	0	0	0	
8	FEDERAL SOURCES	4000	183,576	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues		7,463,965	504,985	561,584	396,881	218,464	3,550	11,800	7,410	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	1,000,000									
11	Total Receipts/Revenues		8,463,965	504,985	561,584	396,881	218,464	3,550	11,800	7,410	0	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	4,585,709				80,350					
14	SUPPORT SERVICES	2000	2,097,375	505,016		396,670	134,792	0		284,706	0	
15	COMMUNITY SERVICES	3000	4,000	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	497,350	0	0	0	0	0			0	
17	DEBT SERVICES	5000	2,100	0	3,601,847	0	0				0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0			0	
19	Total Direct Disbursements/Expenditures		7,186,534	505,016	3,601,847	396,670	215,142	0		284,706	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	1,000,000	0	0	0	0	0			0	
21	Total Disbursements/Expenditures		8,186,534	505,016	3,601,847	396,670	215,142	0		284,706	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		277,431	(31)	(3,040,263)	211	3,322	3,550	11,800	(277,296)	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	0									
27	Transfer of Working Cash Fund Interest	7120	11,800									
28	Transfer Among Funds	7130										
29	Transfer of Interest	7140										
30	Transfer from Capital Projects Fund to O&M Fund	7150		0								
31	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
32	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ³ Proceeds to Debt Service Fund	7170			0							
33	SALE OF BONDS (7200)											
34	Principal on Bonds Sold ⁴	7210			2,925,000							
35	Premium on Bonds Sold	7220			75,251							
36	Accrued Interest on Bonds Sold	7230										
37	Sale or Compensation for Fixed Assets ⁵	7300	1,500	11,500								
38	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
39	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
40	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
42	Transfer to Capital Projects Fund	7800						0				
43	ISBE Loan Proceeds	7900										
44	Other Sources Not Classified Elsewhere	7990			41,300							
45	Total Other Sources of Funds		13,300	11,500	3,041,551	0	0	0	0	0	0	

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
2												
46	OTHER USES OF FUNDS (8000)											
48	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
49	Abolishment or Abatement of the Working Cash Fund	8110										
50	Transfer of Working Cash Fund Interest	8120							11,800			
51	Transfer Among Funds	8130										
52	Transfer of Interest ⁶	8140										
53	Transfer from Capital Projects Fund to O&M Fund	8150										
54	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
55	Transfer of Excess Accumulated Fire Prev & Safety Bond ³ Int Proceeds to Debt Service Fund	and 8170										
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						41,300				
63	Total Other Uses of Funds		0	0	0	0	0	41,300	11,800	0	0	
64	Total Other Sources/Uses of Fund		13,300	11,500	3,041,551	0	0	(41,300)	(11,800)	0	0	
65	ESTIMATED ENDING FUND BALANCE June 30, 2011		4,759,519	930,543	314,042	518,986	401,892	116,488	438,099	102,014	0	
66	SUMMARY OF EXPENDITURES (by Major Object)											
67												
68												
	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
69	Object Name											
71	Salaries	100	4,638,244	173,996		169,668		0		116,472	0	5,098,380
72	Employee Benefits	200	846,772	38,520		0	215,142	0		39,888	0	1,140,322
73	Purchased Services	300	757,950	80,000	66,410	162,102		0		128,346	0	1,194,808
74	Supplies & Materials	400	640,977	104,500		63,700		0		0	0	809,177
75	Capital Outlay	500	174,841	107,000		1,200		0		0	0	283,041
76	Other Objects	600	127,750	1,000	3,535,437	0	0	0		0	0	3,664,187
77	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
78	Termination Benefits	800	0	0		0						0
79	Total Expenditures		7,186,534	505,016	3,601,847	396,670	215,142	0		284,706	0	12,189,915

SUMMARY OF CASH TRANSACTIONS

1	A	B	C	D	E	F	G	H	I	J
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
3	BEGINNING CASH BALANCE ON HAND July 1, 2010 ⁷		4,457,692	919,074	312,754	518,775	398,570	154,238	438,099	379,310
4	Total Direct Receipts & Other Sources ⁸		7,477,265	516,485	3,603,135	396,881	218,464	3,550	11,800	7,410
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
11	Total Direct Receipts, Other Sources, & Other Receipts		7,477,265	516,485	3,603,135	396,881	218,464	3,550	11,800	7,410
12	Total Amount Available		11,934,957	1,435,559	3,915,889	915,656	617,034	157,788	449,899	386,720
13	Total Direct Disbursements & Other Uses ⁹		7,186,534	505,016	3,601,847	396,670	215,142	41,300	11,800	284,706
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
20	Total Direct Disbursements, Other Uses, & Other Disbursements		7,186,534	505,016	3,601,847	396,670	215,142	41,300	11,800	284,706
21	ENDING CASH BALANCE ON HAND June 30, 2011 ⁷		4,748,423	930,543	314,042	518,986	401,892	116,488	438,099	102,014

SUMMARY OF CASH TRANSACTIONS

	K
1	(90)
2	Fire Prevention & Safety
3	0
4	0
5	
6	
7	
8	
9	
10	0
11	0
12	0
13	0
14	
15	
16	
17	
18	
19	0
20	0
21	0

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J
1	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
2										
3	RECEIPTS/REVENUES FROM LOCAL SOURCES									
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY									
5	Designated Purposes Levies ¹¹	-	3,867,753	474,960	556,669	160,028	81,997	0	0	0
6	Leasing Purposes Levy ¹²	1130	0	0						
7	Special Education Purposes Levy	1140	315,125	0		0	0	0		
8	FICA and Medicare Only Levies	1150					119,997			
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
12	Total Ad Valorem Taxes Levied by District		4,182,878	474,960	556,669	160,028	201,994	0	0	0
13	PAYMENTS IN LIEU OF TAXES									
14	Mobile Home Privilege Tax	1210	100	20	15	10	0	0	0	0
15	Payments from Local Housing Authority	1220	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ¹³	1230	64,000	0	0	0	6,500	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		64,100	20	15	10	6,500	0	0	0
19	TUITION									
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	1,096,110							
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		1,121,110							
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				
50	Summer School Transportation Fees from Other Sources (Out of State)	1424				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				
56	Special Education Transportation Fees from Other Districts (In State)	1442				0				

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
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	100,400	24,780	4,900	13,390	9,970	3,550	11,800	7,410
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		100,400	24,780	4,900	13,390	9,970	3,550	11,800	7,410
68	FOOD SERVICE									
69	Sales to Pupils - Lunch	1611	138,000							
70	Sales to Pupils - Breakfast	1612	0							
71	Sales to Pupils - A la Carte	1613	18,000							
72	Sales to Pupils - Other (Describe & Itemize)	1614	0							
73	Sales to Adults	1620	200							
74	Other Food Service (Describe & Itemize)	1690	0							
75	Total Food Service		156,200							
76	DISTRICT/SCHOOL ACTIVITY INCOME									
77	Admissions - Athletic	1711	22,500	0						
78	Admissions - Other	1719	0	0						
79	Fees	1720	0	2,200						
80	Book Store Sales	1730	0	0						
81	Other District/School Activity Revenue (Describe & Itemize)	1790	1,345	25						
82	Total District/School Activity Income		23,845	2,225						
83	TEXTBOOK Income									
84	Rentals - Regular Textbooks	1811	30,000							
85	Rentals - Summer School Textbooks	1812	250							
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		30,250							
94	OTHER REVENUE FROM LOCAL SOURCES									
95	Rentals	1910	0	3,000						
96	Contributions and Donations from Private Sources	1920	8,000	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0		0				
99	Refund of Prior Years' Expenditures	1950	17,000	0	0	1,600	0	0		0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	5,200							
102	Proceeds from Vendors' Contracts	1980	38,400	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			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	7,700	0	0	0	0	0		0
107	Other Local Revenues (Describe & Itemize)	1999	100	0	0	80	0	0	0	0
108	Total Other Revenue from Local Sources		76,400	3,000	0	1,680	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	5,755,183	504,985	561,584	175,108	218,464	3,550	11,800	7,410
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT									
111	Flow-Through Revenue from State Sources	2100	9,588	0		0	0			

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	
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	9,588	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	1,140,310	0	0	52,000	0	0		0	
118	General State Aid Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	
119	Reorganization Incentives (Accounts 3005-3021)	3005	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	
121	Total Unrestricted Grants-In-Aid		1,140,310	0	0	52,000	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	89,084			0					
126	Special Education - Personnel	3110	228,349	0		0					
127	Special Education - Orphanage - Individual	3120	1,282			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		319,715	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 Education - Downstate - Transitional Bilingual Education	3310	0				0				
144	Total Bilingual Education		0				0				
145	State Free Lunch & Breakfast	3360	1,700								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	8,100	0							
148	Adult Education (from ICCB)	3410	0	0	0	0	0	0	0	0	
149	Adult Education - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500	0	0		76,519	0				
152	Transportation - Special Education	3510	0	0		93,254	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation		0	0		169,773	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	0			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
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	0	0	0	0	0	0			
166	Technology - Learning Technology Centers	3780	0	0	0	0	0	0			

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	
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	
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	9,810	0	0	0	0	0	0	0	
172	Total Restricted Grants-In-Aid		375,308	0	0	169,773	0	0	0	0	
173	Total Receipts/Revenues from State Sources	3000	1,515,618	0	0	221,773	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	
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009		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	
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			
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090		0	0	0	0	0			
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		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	52,000				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	Fresh Fruit and Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	Total Food Service		52,000				0				
202	TITLE I										
203	Title I - Low Income	4300	64,055	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Comprehensive School Reform	4332	0	0		0	0				
206	Title I - Reading First	4334	0	0		0	0				
207	Title I - Even Start	4335	0	0		0	0				
208	Title I - Reading First SEA Funds	4337	0	0		0	0				
209	Title I - Migrant Education	4340	0	0		0	0				
210	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
211	Total Title I		64,055	0		0	0				

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J
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
212	TITLE IV									
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0			
214	Title IV - 21st Century	4421	0	0		0	0			
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0			
216	Total Title IV		0	0		0	0			
217	FEDERAL - SPECIAL EDUCATION									
218	Federal Special Education - Preschool Flow-Through	4600	0	0		0	0			
219	Federal Special Education - Preschool Discretionary	4605	0	0		0	0			
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620	0	0		0	0			
221	Federal Special Education - IDEA Room & Board	4625	3,400	0		0	0			
222	Federal Special Education - IDEA Discretionary	4630	0	0		0	0			
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0			
224	Total Federal Special Education		3,400	0		0	0			
225	CTE - PERKINS									
226	CTE - Perkins-Title IIIIE Tech Prep	4770	0	0			0			
227	CTE - Other (Describe & Itemize)	4799	0	0			0			
228	Total CTE - Perkins		0	0			0			
229	Federal - Adult Education	4810	0	0			0			
230	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0
231	ARRA - Title I - Low Income	4851	0	0		0	0			
232	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0
233	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0
234	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0
236	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0
237	ARRA - IDEA - Part B - Flow-Through	4857	16,107	0	0	0	0	0		0
238	ARRA - Title IID - Technology - Formula	4860	0	0	0	0	0	0		0
239	ARRA - Title IID - Technology - Competitive	4861	0	0	0	0	0	0		0
240	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0			
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0						
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0
248	ARRA - General State Aid - Other Government Services Stabilization	4870	0	0	0	0	0	0		0
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0		0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0
254	Other ARRA Funds - VII	4876	0	0	0	0	0	0		0
255	Other ARRA Funds - VIII	4877	0	0	0	0	0	0		0
256	Other ARRA Funds - IX	4878	0	0	0	0	0	0		0
257	Other ARRA Funds - X	4879	0	0	0	0	0	0		0
258	Other ARRA Funds - XI	4880	0	0	0	0	0	0		0
259	Total Stimulus Programs		16,107	0	0	0	0	0		0
260	Advanced Placement Fee/International Baccalaureate	4904	0	0			0			
261	Emergency Immigrant Assistance	4905	0			0	0			
262	Title III - English Language Acquisition	4909	0			0	0			
263	Learn & Serve America	4910	0			0	0			
264	McKinney Education for Homeless Children	4920	0	0		0	0			
265	Title II - Eisenhower - Professional Development Formula	4930	0	0		0	0			
266	Title II - Teacher Quality	4932	30,014	0		0	0			
267	Federal Charter Schools	4960	0	0		0	0			
268	Medicaid Matching Funds - Administrative Outreach	4991	7,500	0		0	0			

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
269	Medicaid Matching Funds - Fee-For-Service Program	4992	3,900	0		0	0			
270	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998	6,600	0		0	0	0		
271	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		183,576	0	0	0	0	0		0
272	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	183,576	0	0	0	0	0	0	0
273	TOTAL DIRECT RECEIPTS/REVENUES		7,463,965	504,985	561,584	396,881	218,464	3,550	11,800	7,410

ESTIMATED RECEIPTS/REVENUES

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ESTIMATED RECEIPTS/REVENUES

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ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J
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
3	10 - EDUCATIONAL FUND (ED)									
4	INSTRUCTION (ED)									
5	Regular Programs	1100	2,153,574	430,198	12,700	117,582	8,500	0	0	0
6	Pre-K Programs	1125	31,297	1,739	0	4,397	0	0	0	0
7	Special Education Programs (Functions 1200 - 1220)	1200	925,000	120,780	11,350	20,700	2,000	0	0	0
8	Special Education Programs Pre-K	1225	30,165	739	0	0	0	0	0	0
9	Remedial and Supplemental Programs K-12	1250	58,107	16,165	0	948	0	0	0	0
10	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0
11	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0
12	CTE Programs	1400	182,692	31,720	2,000	45,400	4,000	0	0	0
13	Interscholastic Programs	1500	160,664	15,442	24,600	28,700	0	27,000	0	0
14	Summer School Programs	1600	35,700	1,670	0	6,750	0	0	0	0
15	Gifted Programs	1650	0	0	0	0	0	0	0	0
16	Driver's Education Programs	1700	61,500	8,630	300	3,000	0	0	0	0
17	Bilingual Programs	1800	0	0	0	0	0	0	0	0
18	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0
19	Pre-K Programs - Private Tuition	1910						0		
20	Regular K-12 Programs Private Tuition	1911						0		
21	Special Education Programs K-12 Private Tuition	1912						0		
22	Special Education Programs Pre-K Tuition	1913						0		
23	Remedial/Supplemental Programs K-12 Private Tuition	1914						0		
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0		
25	Adult/Continuing Education Programs Private Tuition	1916						0		
26	CTE Programs Private Tuition	1917						0		
27	Interscholastic Programs Private Tuition	1918						0		
28	Summer School Programs Private Tuition	1919						0		
29	Gifted Programs Private Tuition	1920						0		
30	Bilingual Programs Private Tuition	1921						0		
31	Truants Alternative/Opt Ed Programs Private Tuition	1922						0		
32	Total Instruction¹⁴	1000	3,638,699	627,083	50,950	227,477	14,500	27,000	0	0
33	SUPPORT SERVICES (ED)									
34	Support Services - Pupil									
35	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0
36	Guidance Services	2120	66,290	8,790	2,200	3,000	0	0	0	0
37	Health Services	2130	64,716	12,764	2,750	2,200	0	150	0	0
38	Psychological Services	2140	0	0	0	0	0	0	0	0
39	Speech Pathology & Audiology Services	2150	0	0	0	1,000	0	0	0	0
40	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	700	0	0	0	0
41	Total Support Services - Pupil	2100	131,006	21,554	4,950	6,900	0	150	0	0
42	Support Services - Instructional Staff									
43	Improvement of Instruction Services	2210	15,500	496	5,500	0	0	0	0	0
44	Educational Media Services	2220	71,500	8,510	500	16,000	1,000	800	0	0
45	Assessment & Testing	2230	0	0	0	0	0	0	0	0
46	Total Support Services - Instructional Staff	2200	87,000	9,006	6,000	16,000	1,000	800	0	0
47	Support Services - General Administration									
48	Board of Education Services	2310	12,800	0	97,850	10,000	0	6,550	0	0
49	Executive Administration Services	2320	45,000	10,508	3,500	1,000	1,000	1,000	0	0
50	Special Area Administration Services	2330	0	0	0	0	0	0	0	0
51	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0
52	Total Support Services - General Administration	2300	57,800	10,508	101,350	11,000	1,000	7,550	0	0
53	Support Services - School Administration									
54	Office of the Principal Services	2410	384,855	130,289	11,900	13,450	0	2,300	0	0
55	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0
56	Total Support Services - School Administration	2400	384,855	130,289	11,900	13,450	0	2,300	0	0

1	A	B	C	D	E	F	G	H	I	J
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
57	Support Services - Business									
58	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0
59	Fiscal Services	2520	92,948	15,694	25,350	13,500	1,000	750	0	0
60	Operation & Maintenance of Plant Services	2540	20,000	3,150	63,900	90,650	0	0	0	0
61	Pupil Transportation Services	2550	0	0	250	0	0	0	0	0
62	Food Services	2560	126,936	29,488	23,500	224,700	6,000	750	0	0
63	Internal Services	2570	0	0	16,500	12,300	13,600	0	0	0
64	Total Support Services - Business	2500	239,884	48,332	129,500	341,150	20,600	1,500	0	0
65	Support Services - Central									
66	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0
67	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0
68	Information Services	2630	99,000	0	41,300	22,000	137,741	0	0	0
69	Staff Services	2640	0	0	0	0	0	0	0	0
70	Data Processing Services	2660	0	0	0	0	0	0	0	0
71	Total Support Services - Central	2600	99,000	0	41,300	22,000	137,741	0	0	0
72	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0
73	Total Support Services	2000	999,545	219,689	295,000	410,500	160,341	12,300	0	0
74	COMMUNITY SERVICES (ED)	3000	0	0	0	3,000	0	1,000	0	0
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)									
76	Payments to Other Govt Units (In-State)									
77	Payments for Regular Programs	4110			0			0		
78	Payments for Special Education Programs	4120			410,000			500		
79	Payments for Adult/Continuing Education Programs	4130			0			0		
80	Payments for CTE Programs	4140			0			30,500		
81	Payments for Community College Programs	4170			0			0		
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190			2,000			54,350		
83	Total Payments to Districts and Other Govt Units (In-State)	4100			412,000			85,350		
84	Payments for Regular Programs - Tuition	4210						0		
85	Payments for Special Education Programs - Tuition	4220						0		
86	Payments for Adult/Continuing Education Programs - Tuition	4230						0		
87	Payments for CTE Programs - Tuition	4240						0		
88	Payments for Community College Programs - Tuition	4270						0		
89	Payments for Other Programs - Tuition	4280						0		
90	Other Payments to In-State Govt Units	4290						0		
91	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0		
92	Payments for Regular Programs - Transfers	4310						0		
93	Payments for Special Education Programs - Transfers	4320						0		
94	Payments for Adult/Continuing Ed Programs - Transfers	4330						0		
95	Payments for CTE Programs - Transfers	4340						0		
96	Payments for Community College Program - Transfers	4370						0		
97	Payments for Other Programs - Transfers	4380						0		
98	Other Payments to In-State Govt Units - Transfers	4390			0			0		
99	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0		
100	Payments to Other District & Govt Units (Out of State)	4400			0			0		
101	Total Payments to Other District & Govt Units	4000			412,000			85,350		
102	DEBT SERVICE (ED)									
103	Debt Service - Interest on Short-Term Debt									
104	Tax Anticipation Warrants	5110						0		
105	Tax Anticipation Notes	5120						0		
106	Corporate Personal Property Repl Tax Anticipated Notes	5130						0		
107	State Aid Anticipation Certificates	5140						0		
108	Other Interest on Short-Term Debt	5150						2,100		
109	Total Debt Service - Interest on Short-Term Debt	5100						2,100		

1	A	B	C	D	E	F	G	H	I	J
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
110	Debt Service - Interest on Long-Term Debt	5200						0		
111	Total Debt Service	5000						2,100		
112	PROVISION FOR CONTINGENCIES (ED)	6000						0		
113	Total Direct Disbursements/Expenditures		4,638,244	846,772	757,950	640,977	174,841	127,750	0	0
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
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
120	Support Services - Business									
121	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0
122	Facilities Acquisition & Construction Services	2530	0	0	4,000	0	41,000	0	0	0
123	Operation & Maintenance of Plant Services	2540	173,996	38,520	76,000	104,500	66,000	1,000	0	0
124	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0
125	Food Services	2560	0	0	0	0	0	0	0	0
126	Total Support Services - Business	2500	173,996	38,520	80,000	104,500	107,000	1,000	0	0
127	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0
128	Total Support Services	2000	173,996	38,520	80,000	104,500	107,000	1,000	0	0
129	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)									
131	Payments to Other Govt Units (In-State)									
132	Payments for Special Education Programs	4120			0			0		
133	Payments for CTE Program	4140			0			0		
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0		
135	Total Payments to Other Govt Units (In-State)	4100			0			0		
136	Payments to Other Govt Units (Out of State)	4400						0		
137	Total Payments to Other District and Govt Unit	4000			0			0		
138	DEBT SERVICE (O&M)									
139	Debt Service - Interest on Short-Term Debt									
140	Tax Anticipation Warrants	5110						0		
141	Tax Anticipation Notes	5120						0		
142	Corporate Personal Prop Repl Tax Anticipated Notes	5130						0		
143	State Aid Anticipation Certificates	5140						0		
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0		
145	Total Debt Service - Interest on Short-Term Debt	5100						0		
146	Debt Service - Interest on Long-Term Debt	5200						0		
147	Total Debt Service	5000						0		
148	PROVISION FOR CONTINGENCIES (O&M)	6000						0		
149	Total Direct Disbursements/Expenditures		173,996	38,520	80,000	104,500	107,000	1,000	0	0
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
151										
152	30 - DEBT SERVICE FUND (DS)									
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000						0		
154	DEBT SERVICE (DS)									
155	Debt Service - Interest on Short-Term Debt									
156	Tax Anticipation Warrants	5110						0		
157	Tax Anticipation Notes	5120						0		
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0		
159	State Aid Anticipation Certificates	5140						0		
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0		
161	Total Debt Service - Interest On Short-Term Debt	5100						0		

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J
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
162	Debt Service - Interest on Long-Term Debt	5200						223,298		
163	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						3,312,139		
164	Debt Service Other (Describe & Itemize)	5400			66,410			0		
165	Total Debt Service	5000			66,410			3,535,437		
166	PROVISION FOR CONTINGENCIES (DS)	6000						0		
167	Total Direct Disbursements/Expenditures				66,410			3,535,437		
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
170	40 - TRANSPORTATION FUND (TR)									
171	SUPPORT SERVICES (TR)									
172	Support Services - Pupils									
173	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0
174	Support Services - Business									
175	Pupil Transportation Services	2550	169,668	0	162,102	63,700	1,200	0	0	0
176	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0
177	Total Support Services	2000	169,668	0	162,102	63,700	1,200	0	0	0
178	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0
179	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)									
180	Payments to Other Govt Units (In-State)									
181	Payments for Regular Program	4110			0			0		
182	Payments for Special Education Programs	4120			0			0		
183	Payments for Adult/Continuing Education Programs	4130			0			0		
184	Payments for CTE Programs	4140			0			0		
185	Payments for Community College Programs	4170			0			0		
186	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0		
187	Total Payments to Other Govt Units (In-State)	4100			0			0		
188	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400			0			0		
189	Total Payments to Other Districts & Govt Units	4000			0			0		
190	DEBT SERVICE (TR)									
191	Debt Service - Interest on Short-Term Debt									
192	Tax Anticipation Warrants	5110						0		
193	Tax Anticipation Notes	5120						0		
194	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0		
195	State Aid Anticipation Certificates	5140						0		
196	Other Interest on Short-Term Debt (Describe and Itemize)	5150						0		
197	Total Debt Service - Interest On Short-Term Debt	5100						0		
198	Debt Service - Interest on Long-Term Debt	5200						0		
199	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0		
200	Debt Service - Other (Describe and Itemize)	5400						0		
201	Total Debt Service	5000						0		
202	PROVISION FOR CONTINGENCIES (TR)	6000						0		
203	Total Direct Disbursements/Expenditures		169,668	0	162,102	63,700	1,200	0	0	0
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
205										
206	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)									
207	INSTRUCTION (MR/SS)									
208	Regular Program	1100		38,753						
209	Pre-K Programs	1125		1,758						
210	Special Education Programs (Functions 1200-1220)	1200		25,720						
211	Special Education Programs Pre-K	1225		1,600						
212	Remedial and Supplemental Programs K-12	1250		842						
213	Remedial and Supplemental Programs Pre-K	1275		0						
214	Adult/Continuing Education Programs	1300		0						
215	CTE Programs	1400		1,830						

1	A	B	C	D	E	F	G	H	I	J
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
216	Interscholastic Programs	1500		9,434						
217	Summer School Programs	1600		403						
218	Gifted Programs	1650		0						
219	Driver's Education Programs	1700		10						
220	Bilingual Programs	1800		0						
221	Truant Alternative & Optional Programs	1900		0						
222	Total Instruction	1000		80,350						
223	SUPPORT SERVICES (MR/SS)									
224	Support Services - Pupil									
225	Attendance & Social Work Services	2110		0						
226	Guidance Services	2120		960						
227	Health Services	2130		4,784						
228	Psychological Services	2140		0						
229	Speech Pathology & Audiology Services	2150		0						
230	Other Support Services - Pupils (Describe & Itemize)	2190		0						
231	Total Support Services - Pupil	2100		5,744						
232	Support Services - Instructional Staff									
233	Improvement of Instruction Services	2210		70						
234	Educational Media Services	2220		2,030						
235	Assessment & Testing	2230		0						
236	Total Support Services - Instructional Staff	2200		2,100						
237	Support Services - General Administration									
238	Board of Education Services	2310		980						
239	Executive Administration Services	2320		1,254						
240	Special Area Administrative Services	2330		0						
241	Claims Paid from Self Insurance Fund	2361		0						
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0						
243	Unemployment Insurance Payments	2363		0						
244	Insurance Payments (regular or self-insurance)	2364		0						
245	Risk Management and Claims Services Payments	2365		0						
246	Judgment and Settlements	2366		0						
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0						
248	Reciprocal Insurance Payments	2368		0						
249	Legal Service	2369		0						
250	Total Support Services - General Administration	2300		2,234						
251	Support Services - School Administration									
252	Office of the Principal Services	2410		13,086						
253	Other Support Services - School Administration (Describe & Itemize)	2490		0						
254	Total Support Services - School Administration	2400		13,086						
255	Support Services - Business									
256	Direction of Business Support Services	2510		0						
257	Fiscal Services	2520		15,540						
258	Facilities Acquisition & Construction Services	2530		0						
259	Operation & Maintenance of Plant Service	2540		32,154						
260	Pupil Transportation Services	2550		27,120						
261	Food Services	2560		19,744						
262	Internal Services	2570		0						
263	Total Support Services - Business	2500		94,558						

1	A	B	C	D	E	F	G	H	I	J
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
264	Support Services - Central									
265	Direction of Central Support Services	2610		0						
266	Planning, Research, Development & Evaluation Services	2620		0						
267	Information Services	2630		17,070						
268	Staff Services	2640		0						
269	Data Processing Services	2660		0						
270	Total Support Services - Central	2600		17,070						
271	Other Support Services (Describe & Itemize)	2900		0						
272	Total Support Services	2000		134,792						
273	COMMUNITY SERVICES (MR/SS)	3000		0						
274	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)									
275	Payments for Special Education Programs	4120		0						
276	Payments for CTE Programs	4140		0						
277	Total Payments to Other Districts & Govt Units	4000		0						
278	DEBT SERVICE (MR/SS)									
279	Debt Service - Interest on Short-Term Debt									
280	Tax Anticipation Warrants	5110						0		
281	Tax Anticipation Notes	5120						0		
282	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0		
283	State Aid Anticipation Certificates	5140						0		
284	Other (Describe & Itemize)	5150						0		
285	Total Debt Service	5000						0		
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000						0		
287	Total Direct Disbursements/Expenditures			215,142				0		
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
289										
290	60 - CAPITAL PROJECTS (CP)									
291	SUPPORT SERVICES (CP)									
292	Support Services - Business									
293	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	
294	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	
295	Total Support Services	2000	0	0	0	0	0	0	0	
296	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)									
297	Payments to Other Govt Units (In-State)									
298	Payments to Other Govt Units (In-State)	4100		0				0		
299	Payment for Special Education Programs	4120		0				0		
300	Payment for CTE Programs	4140		0				0		
301	Other Payments to In-State Governmental Units (Describe & Itemize)	4190		0				0		
302	Total Payments to Other Districts & Govt Units	4000		0				0		
303	PROVISION FOR CONTINGENCIES (CP)	6000						0		
304	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
306										
307	70 WORKING CASH FUND (WC)									
308										
309	80 - TORT FUND (TF)									
310	SUPPORT SERVICES - GENERAL ADMINISTRATION									
311	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362	0	0	36,000	0	0	0	0	
313	Unemployment Insurance Payments	2363	0	0	28,000	0	0	0	0	
314	Insurance Payments (regular or self-insurance)	2364	0	0	27,500	0	0	0	0	
315	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	
316	Judgment and Settlements	2366	0	0	0	0	0	0	0	
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	116,472	39,888	16,846	0	0	0	0	
318	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	

1	A	B	C	D	E	F	G	H	I	J
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
319	Legal Service	2369	0	0	20,000	0	0	0	0	
320	Property Insurance (Building & Grounds)	2371	0	0	0	0	0	0	0	
321	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	
322	Total Support Services - General Administration	2000	116,472	39,888	128,346	0	0	0	0	
323	DEBT SERVICE (TF)									
324	Debt Service - Interest on Short-Term Debt									
325	Tax Anticipation Warrants	5110						0		
326	Corporate Personal Property Replacement Tax Anticipation Notes	5130						0		
327	Other Interest or Short-Term Debt	5150						0		
328	Total Debt Service	5000						0		
329	PROVISION FOR CONTINGENCIES (TF)	6000						0		
330	Total Direct Disbursements/Expenditures		116,472	39,888	128,346	0	0	0	0	
331	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
332										
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)									
334	SUPPORT SERVICES (FP&S)									
335	Support Services - Business									
336	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	
337	Operation & Maintenance of Plant Service	2540	0	0	0	0	0	0	0	
338	Total Support Services - Business	2500	0	0	0	0	0	0	0	
339	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	
340	Total Support Services	2000	0	0	0	0	0	0	0	
341	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)									
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0		
343	Total Payments to Other Districts & Govt Units (FPS)	4000						0		
344	DEBT SERVICE (FP&S)									
345	Debt Service - Interest on Short-Term Debt									
346	Tax Anticipation Warrants	5110						0		
347	Other Interest on Short-Term Debt	5150						0		
348	Total Debt Service - Interest on Short-Term Debt	5100						0		
349	Debt Service - Interest on Long-Term Debt	5200							0	
350	Debt Service - Payments of Principal on Long-Term Debt¹⁵ <i>(Lease/Purchase Principal Retired)</i>	5300							0	
351	Total Debt Service	5000						0		
352	PROVISIONS FOR CONTINGENCIES (FP&S)	6000						0		
353	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									

	K
1	(900)
2	Total
3	
4	
5	2,722,554
6	37,433
7	1,079,830
8	30,904
9	75,220
10	0
11	0
12	265,812
13	256,406
14	44,120
15	0
16	73,430
17	0
18	0
19	0
20	0
21	0
22	0
23	0
24	0
25	0
26	0
27	0
28	0
29	0
30	0
31	0
32	4,585,709
33	
34	
35	0
36	80,280
37	82,580
38	0
39	1,000
40	700
41	164,560
42	
43	21,496
44	98,310
45	0
46	119,806
47	
48	127,200
49	62,008
50	0
51	0
52	189,208
53	
54	542,794
55	0
56	542,794

	K
1	(900)
2	Total
57	
58	0
59	149,242
60	177,700
61	250
62	411,374
63	42,400
64	780,966
65	
66	0
67	0
68	300,041
69	0
70	0
71	300,041
72	0
73	2,097,375
74	4,000
75	
76	
77	0
78	410,500
79	0
80	30,500
81	0
82	56,350
83	497,350
84	0
85	0
86	0
87	0
88	0
89	0
90	0
91	0
92	0
93	0
94	0
95	0
96	0
97	0
98	0
99	0
100	0
101	497,350
102	
103	
104	0
105	0
106	0
107	0
108	2,100
109	2,100

ESTIMATED DISBURSEMENTS/EXPENDITURES

	K
1	(900)
2	Total
110	0
111	2,100
112	0
113	7,186,534
114	277,431
115	
116	
117	
118	
119	0
120	
121	0
122	45,000
123	460,016
124	0
125	0
126	505,016
127	0
128	505,016
129	0
130	
131	
132	0
133	0
134	0
135	0
136	0
137	0
138	
139	
140	0
141	0
142	0
143	0
144	0
145	0
146	0
147	0
148	0
149	505,016
150	(31)
151	
152	
153	0
154	
155	
156	0
157	0
158	0
159	0
160	0
161	0

	K
1	(900)
2	Total
162	223,298
163	3,312,139
164	66,410
165	3,601,847
166	0
167	3,601,847
168	(3,040,263)
170	
171	
172	
173	0
174	
175	396,670
176	0
177	396,670
178	0
179	
180	
181	0
182	0
183	0
184	0
185	0
186	0
187	0
188	0
189	0
190	
191	
192	0
193	0
194	0
195	0
196	0
197	0
198	0
199	0
200	0
201	0
202	0
203	396,670
204	211
205	
206	
207	
208	38,753
209	1,758
210	25,720
211	1,600
212	842
213	0
214	0
215	1,830

ESTIMATED DISBURSEMENTS/EXPENDITURES

	K
1	(900)
2	Total
216	9,434
217	403
218	0
219	10
220	0
221	0
222	80,350
223	
224	
225	0
226	960
227	4,784
228	0
229	0
230	0
231	5,744
232	
233	70
234	2,030
235	0
236	2,100
237	
238	980
239	1,254
240	0
241	0
242	0
243	0
244	0
245	0
246	0
247	0
248	0
249	0
250	2,234
251	
252	13,086
253	0
254	13,086
255	
256	0
257	15,540
258	0
259	32,154
260	27,120
261	19,744
262	0
263	94,558

	K
1	(900)
2	Total
264	
265	0
266	0
267	17,070
268	0
269	0
270	17,070
271	0
272	134,792
273	0
274	
275	0
276	0
277	0
278	
279	
280	0
281	0
282	0
283	0
284	0
285	0
286	0
287	215,142
288	3,322
289	
290	
291	
292	
293	0
294	0
295	0
296	
297	
298	0
299	0
300	0
301	0
302	0
303	0
304	0
305	3,550
306	
307	
308	
309	
310	
311	0
312	36,000
313	28,000
314	27,500
315	0
316	0
317	173,206
318	0

	K
1	(900)
2	Total
319	20,000
320	0
321	0
322	284,706
323	
324	
325	0
326	0
327	0
328	0
329	0
330	284,706
331	(277,296)
332	
333	
334	
335	
336	0
337	0
338	0
339	0
340	0
341	
342	0
343	0
344	
345	
346	0
347	0
348	0
349	0
350	0
351	0
352	0
353	0
354	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 (\$80) for non-reimbursable student activities.

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

\$ 7,100 - Illinois Arts Council grant.

\$ 1,760 - National Board Certification grant.

\$ 500 - Gifted Education grant.

\$ 450 - Illinois Library Program grant.

4. Page 10 Line 270 Other Restricted Grants from Federal Government through State

\$ 6,000 - Title II RESPRO grant.

\$ 600 - 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

\$ 48,000 - Refunds of prior year tuition payments at Dolan Education Center.

\$ 6,350 - Tuition for alternative education placements for students.

\$ 2,000 - TAOEP contribution to Regional Office of Education for truancy services.

	A	B	C	D	E	F
1						
2	Durand C.U.S.D. #322 04-101-3220-26					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	7,463,965	504,985	396,881	11,800	8,377,631
6	Direct Expenditures	7,186,534	505,016	396,670		8,088,220
7	Difference	277,431	(31)	211	11,800	289,411
8	Estimated Fund Balance - June 30, 2011	4,759,519	930,543	518,986	438,099	6,647,147
9	Balanced budget, no deficit reduction plan is required.					
10						
11						
12	<i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2010-11 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).</i>					
13	Note: <i>The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.</i>					
14	<i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i>					

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

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

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2011 budgeted expenditures over FY2010 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and may be submitted in conjunction with that report.

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at:

[Limitation of Administrative Costs](#)

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

School District Name: Durand C.U.S.D. #322
RCDT Number: 04-101-3220-26

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2010			Budgeted Expenditures, Year 2011			Fiscal Total
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total	
1. Executive Administration Services	2320	114,049		114,049	62,008		62,008	
2. Special Area Administration Services	2330			0	0		0	
3. Other Support Services - School Administration	2490			0	0		0	
4. Direction of Business Support Services	2510			0	0	0	0	
5. Internal Services	2570	40,057		40,057	42,400		42,400	
6. Direction of Central Support Services	2610			0	0		0	
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0			0	
8. Totals		154,106	0	154,106	104,408	0	104,408	
9. Estimated Percent Increase (Decrease) for FY2011 (Budgeted) over FY2010 (Actual)							-32%	

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 Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- ¹⁵ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)