

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

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

Unbalanced budget, a deficit reduction plan must be adopted and submitted concurrently with this budget. This deficit reduction plan must result in a balanced budget by the last year of the attached plan, as adopted by the local board of education. (Tab: Deficit BudgetSum Calc 20)

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

District Name: Granite City CUSD # 9

District RCDT No: _____

Budget of Granite City CUSD # 9, County of Madison,
State of Illinois, for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010.

WHEREAS the Board of Education of Granite City CUSD # 9,
County of Madison, 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 22nd day of September, 20 09,
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 22nd
day of September, 20 09 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/2010/budget.htm. The electronic version does not require member signatures.

BUDGET SUMMARY

1	A	B	C	D	E	F	G	H	I	J	K	L
	[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		6,788,010	4,422	1,714	316,427	2,088,190		2,460,878	257,499	360,902	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	20,854,566	3,463,780	1,462,650	1,547,502	2,131,000	0	298,088	1,278,200	270,588	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	60,000	0		0	0					
7	STATE SOURCES	3000	22,953,072	1,250,000	0	2,700,000	15,000	0	0	0	0	
8	FEDERAL SOURCES	4000	5,779,950	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues		49,647,588	4,713,780	1,462,650	4,247,502	2,146,000	0	298,088	1,278,200	270,588	
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		49,647,588	4,713,780	1,462,650	4,247,502	2,146,000	0	298,088	1,278,200	270,588	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	36,714,918				559,415					
14	SUPPORT SERVICES	2000	15,721,207	3,881,600		4,178,800	1,575,100	0		1,200,000	250,000	
15	COMMUNITY SERVICES	3000	0	0		0	1,600					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	999,000	0	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	2,220,600	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures		53,435,125	3,881,600	2,220,600	4,178,800	2,136,115	0		1,200,000	250,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		53,435,125	3,881,600	2,220,600	4,178,800	2,136,115	0		1,200,000	250,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(3,787,537)	832,180	(757,950)	68,702	9,885	0	298,088	78,200	20,588	
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										
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			650,000							
41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			180,000							
42	Transfer to Capital Projects Fund	7800										
43	ISBE Loan Proceeds	7900										
44	Other Sources Not Classified Elsewhere	7990										
45	Total Other Sources of Funds		0	0	830,000	0	0	0	0	0	0	

1	A	B	C	D	E	F	G	H	I	J	K	L
	[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							0			
51	Transfer Among Funds	8130										
52	Transfer of Interest ⁶	8140										
53	Transfer from Capital Projects Fund to O&M Fund	8150						0				
54	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160									0	
55	Transfer of Excess Accumulated Fire Prev & Safety Bond ³ and Int Proceeds to Debt Service Fund	8170									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		650,000								
59	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700		180,000								
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										
63	Total Other Uses of Funds		0	830,000	0	0	0	0	0	0	0	
64	Total Other Sources/Uses of Fund		0	(830,000)	830,000	0	0	0	0	0	0	
65	ESTIMATED ENDING FUND BALANCE June 30, 2010		3,000,473	6,602	73,764	385,129	2,098,075	0	2,758,966	335,699	381,490	

66	SUMMARY OF EXPENDITURES (by Major Object)											
67			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
68	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
69	Object Name											
70	Salaries	100	35,044,068	1,727,000		27,200		0		0	0	36,798,268
71	Employee Benefits	200	9,285,557	277,600		1,600	2,136,115	0		0	0	11,700,872
72	Purchased Services	300	2,064,500	377,000	0	4,000,000		0		1,200,000	0	7,641,500
73	Supplies & Materials	400	2,859,750	1,450,000		150,000		0		0	0	4,459,750
74	Capital Outlay	500	421,000	50,000		0		0		0	0	471,000
75	Other Objects	600	230,250	0	2,220,600	0	0	0		0	250,000	2,700,850
76	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
77	Termination Benefits	800	3,530,000	0		0		0		0	0	3,530,000
78	Total Expenditures		53,435,125	3,881,600	2,220,600	4,178,800	2,136,115	0		1,200,000	250,000	67,302,240

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2			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		6,788,010	4,422	1,714	316,427	2,088,190		2,460,878	257,499	360,902	
4	Total Direct Receipts & Other Sources ⁸		49,647,588	4,713,780	2,292,650	4,247,502	2,146,000	0	298,088	1,278,200	270,588	
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		49,647,588	4,713,780	2,292,650	4,247,502	2,146,000	0	298,088	1,278,200	270,588	
12	Total Amount Available		56,435,598	4,718,202	2,294,364	4,563,929	4,234,190	0	2,758,966	1,535,699	631,490	
13	Total Direct Disbursements & Other Uses ⁹		53,435,125	4,711,600	2,220,600	4,178,800	2,136,115	0	0	1,200,000	250,000	
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		53,435,125	4,711,600	2,220,600	4,178,800	2,136,115	0	0	1,200,000	250,000	
21	ENDING CASH BALANCE ON HAND June 30, 2010 ⁷		3,000,473	6,602	73,764	385,129	2,098,075	0	2,758,966	335,699	381,490	

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	RECEIPTS/REVENUES FROM LOCAL SOURCES									
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY									
5	Designated Purposes Levies ¹¹	-	13,425,138	2,632,380	1,433,850	1,052,952	1,415,000		263,238	1,250,000
6	Leasing Purposes Levy ¹²	1130	263,238							
7	Special Education Purposes Levy	1140	210,590							
8	FICA and Medicare Only Levies	1150								
9	Area Vocational Construction Purposes Levy	1160								
10	Summer School Purposes Levy	1170								
11	Other Tax Levies (Describe & Itemize)	1190								
12	Total Ad Valorem Taxes Levied by District		13,898,966	2,632,380	1,433,850	1,052,952	1,415,000	0	263,238	1,250,000
13	PAYMENTS IN LIEU OF TAXES									
14	Mobile Home Privilege Tax	1210	22,000	4,400	2,300	1,700	2,200		450	2,000
15	Payments from Local Housing Authority	1220	15,000	2,800	1,500	1,100	1,500		300	1,300
16	Corporate Personal Property Replacement Taxes ¹³	1230	4,920,600	728,900		425,250	674,000			
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	33,500	6,300		2,500	3,300		600	2,900
18	Total Payments in Lieu of Taxes		4,991,100	742,400	3,800	430,550	681,000	0	1,350	6,200
19	TUITION ¹⁴									
20	Regular Tuition from Pupils or Parents (In State)	1311	7,000							
21	Regular Tuition from Other Districts (In State)	1312								
22	Regular Tuition from Other Sources (In State)	1313								
23	Regular Tuition from Other Sources (Out of State)	1314								
24	Summer School Tuition from Pupils or Parents (In State)	1321	40,000							
25	Summer School Tuition from Other Districts (In State)	1322								
26	Summer School Tuition from Other Sources (In State)	1323								
27	Summer School Tuition from Other Sources (Out of State)	1324								
28	CTE Tuition from Pupils or Parents (In State)	1331								
29	CTE Tuition from Other Districts (In State)	1332								
30	CTE Tuition from Other Sources (In State)	1333								
31	CTE Tuition from Other Sources (Out of State)	1334								
32	Special Education Tuition from Pupils or Parents (In State)	1341								
33	Special Education Tuition from Other Districts (In State)	1342	500,000							
34	Special Education Tuition from Other Sources (In State)	1343								
35	Special Education Tuition from Other Sources (Out of State)	1344								
36	Adult Tuition from Pupils or Parents (In State)	1351								
37	Adult Tuition from Other Districts (In State)	1352								
38	Adult Tuition from Other Sources (In State)	1353								
39	Adult Tuition from Other Sources (Out of State)	1354								
40	Total Tuition		547,000							
41	TRANSPORTATION FEES									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411								
43	Regular Transportation Fees from Other Districts (In State)	1412								
44	Regular Transportation Fees from Other Sources (In State)	1413								
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				22,000				
46	Regular Transportation Fees from Other Sources (Out of State)	1416								
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421								
48	Summer School Transportation Fees from Other Districts (In State)	1422								
49	Summer School Transportation Fees from Other Sources (In State)	1423								
50	Summer School Transportation Fees from Other Sources (Out of State)	1424								
51	CTE Transportation Fees from Pupils or Parents (In State)	1431								
52	CTE Transportation Fees from Other Districts (In State)	1432								
53	CTE Transportation Fees from Other Sources (In State)	1433								
54	CTE Transportation Fees from Other Sources (Out of State)	1434								

	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
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441				12,000				
56	Special Education Transportation Fees from Other Districts (In State)	1442								
57	Special Education Transportation Fees from Other Sources (In State)	1443								
58	Special Education Transportation Fees from Other Sources (Out of State)	1444								
59	Adult Transportation Fees from Pupils or Parents (In State)	1451								
60	Adult Transportation Fees from Other Districts (In State)	1452								
61	Adult Transportation Fees from Other Sources (In State)	1453								
62	Adult Transportation Fees from Other Sources (Out of State)	1454								
63	Total Transportation Fees					34,000				
64	EARNINGS ON INVESTMENTS									
65	Interest on Investments	1510	150,000	14,000	13,000	15,000	23,000		31,000	12,000
66	Gain or Loss on Sale of Investments	1520								
67	Total Earnings on Investments		150,000	14,000	13,000	15,000	23,000	0	31,000	12,000
68	FOOD SERVICE									
69	Sales to Pupils - Lunch	1611	475,000							
70	Sales to Pupils - Breakfast	1612	125,000							
71	Sales to Pupils - A la Carte	1613	115,000							
72	Sales to Pupils - Other (Describe & Itemize)	1614	95,000							
73	Sales to Adults	1620	15,000							
74	Other Food Service (Describe & Itemize)	1690	7,500							
75	Total Food Service		832,500							
76	DISTRICT/SCHOOL ACTIVITY INCOME									
77	Admissions - Athletic	1711	35,000							
78	Admissions - Other	1719								
79	Fees	1720	25,000							
80	Book Store Sales	1730								
81	Other District/School Activity Revenue (Describe & Itemize)	1790								
82	Total District/School Activity Income		60,000	0						
83	TEXTBOOK Income									
84	Rentals - Regular Textbooks	1811	85,000							
85	Rentals - Summer School Textbooks	1812								
86	Rentals - Adult/Continuing Education Textbooks	1813								
87	Rentals - Other (Describe)	1819								
88	Sales - Regular Textbooks	1821								
89	Sales - Summer School Textbooks	1822								
90	Sales - Adult/Continuing Education Textbooks	1823								
91	Sales - Other (Describe & Itemize)	1829								
92	Other (Describe & Itemize)	1890	5,000							
93	Total Textbooks		90,000							
94	OTHER REVENUE FROM LOCAL SOURCES									
95	Rentals	1910		40,000						
96	Contributions and Donations from Private Sources	1920	20,000	10,000						
97	Impact Fees from Municipal or County Governments	1930								
98	Services Provided Other Districts	1940								
99	Refund of Prior Years' Expenditures	1950								
100	Payments of Surplus Moneys from TIF Districts	1960	200,000	25,000	12,000	15,000	12,000		2,500	10,000
101	Drivers' Education Fees	1970								
102	Proceeds from Vendors' Contracts	1980								
103	School Facility Occupation Tax Proceeds	1983								
104	Payment from Other Districts	1991								
105	Sale of Vocational Projects	1992								
106	Other Local Fees	1993								

	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	
107	Other Local Revenues (Describe & Itemize)	1999	65,000								
108	Total Other Revenue from Local Sources		285,000	75,000	12,000	15,000	12,000	0	2,500	10,000	
109	Total Receipts/Revenues from Local Sources	1000	20,854,566	3,463,780	1,462,650	1,547,502	2,131,000	0	298,088	1,278,200	
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100	10,000								
112	Flow-Through Revenue from Federal Sources	2200	50,000								
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	60,000	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	18,840,572	1,250,000							
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		18,840,572	1,250,000	0	0	0	0		0	
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	925,000								
125	Special Education - Extraordinary	3105	1,100,000								
126	Special Education - Personnel	3110	825,000								
127	Special Education - Orphanage - Individual	3120	200,000								
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145	50,000								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		3,100,000	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	120,000								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		120,000	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	20,000								
143	Bilingual Ed Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		20,000				0				
145	State Free Lunch & Breakfast	3360	45,000								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	30,000								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500				1,200,000					
152	Transportation - Special Education	3510				1,400,000					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		2,600,000	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695	80,000								

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	
158	Early Childhood - Block Grant	3705	400,000			100,000	15,000				
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775	235,000								
166	Technology - Learning Technology Centers	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825	80,000								
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	2,500								
172	Total Restricted Grants-In-Aid		4,112,500	0	0	2,700,000	15,000	0	0	0	
173	Total Receipts/Revenues from State Sources	3000	22,953,072	1,250,000	0	2,700,000	15,000	0	0	0	
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from Fed. Govt.		0	0	0	0	0	0	0	0	
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
186	TITLE V										
187	Title V-Innovation and Flexibility Formula	4100	12,000								
188	Title V-SEA Projects	4105									
189	Title V-Rural and Low Income Schools (REI)	4107									
190	Title V-Other (Describe & Itemize)	4199									
191	Total Title V		12,000	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	1,250,000								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	370,000								
197	Summer Food Service Admin/Program	4225									
198	Child Care Commodity/SFS 13-Adult Day Care	4226									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		1,620,000				0				
201	TITLE I										
202	Title I - Low Income	4300	1,446,950								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Comprehensive School Reform	4332									
205	Title I - Reading First	4334									
206	Title I - Even Start	4335									

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
207	Title I - Reading First SEA Funds	4337								
208	Title I - Migrant Education	4340								
209	Title I - Other (Describe & Itemize)	4399								
210	Total Title I		1,446,950	0		0	0			

	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
211	TITLE IV									
212	Title IV - Safe & Drug Free Schools - Formula	4400	50,000							
213	Title IV - 21st Century	4421								
214	Title IV - Other (Describe & Itemize)	4499	5,000							
215	Total Title IV		55,000	0		0	0			
216	FEDERAL - SPECIAL EDUCATION									
217	Federal Special Education - Preschool Flow-Through	4600	100,000							
218	Federal Special Education - Preschool Discretionary	4605								
219	Federal Special Education - IDEA Flow Through/Low Incidence	4620	1,350,000							
220	Federal Special Education - IDEA Room & Board	4625	40,000							
221	Federal Special Education - IDEA Discretionary	4630								
222	Federal Special Education - IDEA - Other (Describe & Itemize)	4699								
223	Total Federal Special Education		1,490,000	0		0	0			
224	CTE - PERKINS									
225	CTE - Perkins-Title III E Tech Prep	4770	1,500							
226	CTE - Other (Describe & Itemize)	4799	88,500							
227	Total CTE - Perkins		90,000	0			0			
228	Federal - Adult Education	4810								
229	General State Aid - Education Stabilization	4850								
230	Title I - Low Income	4851								
231	Title I - Neglected, Private	4852								
232	Title I - Delinquent, Private	4853								
233	Title I - School Improvement (Part A)	4854								
234	Title I - School Improvement (Part G)	4855								
235	IDEA - Part B - Preschool	4856								
236	IDEA - Part B - Flow-Through	4857								
237	Title IID - Technology-Formula	4860								
238	Title IID - Technology - Competitive	4861								
239	McKinney -Vento Homeless Education	4862								
240	Child Nutrition Equipment Assistance	4863								
241	Impact Aid Formula Grants	4864								
242	Impact Aid Competitive Grants	4865								
243	Qualified Zone Academy Bond Tax Credits	4866								
244	Qualified School Construction Bond Credits	4867								
245	Build America Bond Tax Credits	4868								
246	Build America Bond Interest Reimbursement	4869								
247	Other ARRA Funds - I	4870								
248	Other ARRA Funds - II	4871								
249	Other ARRA Funds - III	4872								
250	Other ARRA Funds - IV	4873								
251	Other ARRA Funds - V	4874								
252	Other ARRA Funds - VI	4875								
253	Other ARRA Funds - VII	4876								
254	Other ARRA Funds - VIII	4877								
255	Other ARRA Funds - IX	4878								
256	Other ARRA Funds - X	4879								
257	Other ARRA Funds - XI	4880								
258	Total Stimulus Programs		0	0	0	0	0	0		0
259	Advanced Placement Fee/International Baccalaureate	4904								
260	Emergency Immigrant Assistance	4905								
261	Title III - English Language Acquisition	4909								
262	Learn & Serve America	4910								
263	McKinney Education for Homeless Children	4920								
264	Title II - Eisenhower - Professional Development Formula	4930								

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
265	Title II - Teacher Quality	4932	465,000							
266	Federal Charter Schools	4960								
267	Medicaid Matching Funds - Administrative Outreach	4991	201,000							
268	Medicaid Matching Funds - Fee-For-Service Program	4992	400,000							
269	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998								
270	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		5,779,950	0	0	0	0	0		0
271	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	5,779,950	0	0	0	0	0	0	0
272	TOTAL DIRECT RECEIPTS/REVENUES		49,647,588	4,713,780	1,462,650	4,247,502	2,146,000	0	298,088	1,278,200

	K
1	(90)
	Fire Prevention & Safety
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5	263,238
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12	263,238
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14	450
15	300
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18	1,350
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	Fire Prevention & Safety
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108	2,500
109	270,588
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	Fire Prevention & Safety
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	Fire Prevention & Safety
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ESTIMATED RECEIPTS/REVENUES

	K
1	(90)
	Fire Prevention & Safety
2	
265	
266	
267	
268	
269	
270	0
271	0
272	270,588

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	16,357,000	4,849,000	18,000	450,000	1,000	1,000			21,676,000
6	Pre-K Programs	1125									0
7	Special Education Programs (Functions 1200 - 1220)	1200	4,768,000	1,383,000	27,000	100,000	47,000			2,900,000	9,225,000
8	Special Education Programs Pre-K	1225									0
9	Remedial and Supplemental Programs K-12	1250	930,000	372,000	25,000	45,000	60,000				1,432,000
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400	891,668	258,000	20,000	200,000	125,000	2,500			1,497,168
13	Interscholastic Programs	1500	1,275,000	270,000	140,000	200,000	25,000	34,000			1,944,000
14	Summer School Programs	1600	154,000	30,000	1,500	3,750					189,250
15	Gifted Programs	1650									0
16	Driver's Education Programs	1700									0
17	Bilingual Programs	1800									0
18	Truant Alternative & Optional Programs	1900	70,000	31,000	5,000	500		15,000		630,000	751,500
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	24,445,668	7,193,000	236,500	999,250	258,000	52,500	0	3,530,000	36,714,918
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	421,000	122,000	1,000	3,000					547,000
36	Guidance Services	2120	396,500	103,000	1,000	2,000	2,000				504,500
37	Health Services	2130	416,500	96,000	150,000	17,000	2,000	500			682,000
38	Psychological Services	2140									0
39	Speech Pathology & Audiology Services	2150	531,500	127,600	500	6,000	8,000				673,600
40	Other Support Services - Pupils (Describe & Itemize)	2190	165,000	8,500	12,000			1,000			186,500
41	Total Support Services - Pupil	2100	1,930,500	457,100	164,500	28,000	12,000	1,500	0	0	2,593,600
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	522,300	172,359	80,000	7,500					782,159
44	Educational Media Services	2220	141,100	25,398	175,000	27,500	500	500			369,998
45	Assessment & Testing	2230									0
46	Total Support Services - Instructional Staff	2200	663,400	197,757	255,000	35,000	500	500	0	0	1,152,157
47	Support Services - General Administration										
48	Board of Education Services	2310	70,000	16,200	65,000	10,500		10,500			172,200
49	Executive Administration Services	2320	209,000	32,000	10,000	3,500					254,500
50	Special Area Administration Services	2330	182,000	43,000	1,500	1,500					228,000
51	Tort Immunity Services	2360 - 2370									0
52	Total Support Services - General Administration	2300	461,000	91,200	76,500	15,500	0	10,500	0	0	654,700
53	Support Services - School Administration										
54	Office of the Principal Services	2410	2,610,000	465,000	52,000	15,000		1,000			3,143,000
55	Other Support Services - School Administration (Describe & Itemize)	2490	57,000	9,500							66,500
56	Total Support Services - School Administration	2400	2,667,000	474,500	52,000	15,000	0	1,000	0	0	3,209,500

	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	124,000	23,000	3,500			500			151,000
59	Fiscal Services	2520	165,000	23,000	61,000	12,000		250			261,250
60	Operation & Maintenance of Plant Services	2540	2,227,000	365,000	72,000	310,000					2,974,000
61	Pupil Transportation Services	2550									0
62	Food Services	2560	1,569,000	314,000	6,500	1,160,000		500			3,050,000
63	Internal Services	2570	147,000	26,000							173,000
64	Total Support Services - Business	2500	4,232,000	751,000	143,000	1,482,000	0	1,250	0	0	6,609,250
65	Support Services - Central										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620									0
68	Information Services	2630									0
69	Staff Services	2640	273,000	52,000	25,000	10,000	500	500			361,000
70	Data Processing Services	2660	371,500	69,000	275,000	275,000	150,000	500			1,141,000
71	Total Support Services - Central	2600	644,500	121,000	300,000	285,000	150,500	1,000	0	0	1,502,000
72	Other Support Services (Describe & Itemize)	2900									0
73	Total Support Services	2000	10,598,400	2,092,557	991,000	1,860,500	163,000	15,750	0	0	15,721,207
74	COMMUNITY SERVICES (ED)	3000									0
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)										
77	Payments for Regular Programs	4110			1,000						1,000
78	Payments for Special Education Programs	4120			800,000			90,000			890,000
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140									0
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190			36,000			72,000			108,000
83	Total Payments to Districts and Other Govt Units (In-State)	4100			837,000			162,000			999,000
84	Payments for Regular Programs - Tuition	4210									0
85	Payments for Special Education Programs - Tuition	4220									0
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0
87	Payments for CTE Programs - Tuition	4240									0
88	Payments for Community College Programs - Tuition	4270									0
89	Payments for Other Programs - Tuition	4280									0
90	Other Payments to In-State Govt Units	4290									0
91	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
92	Payments for Regular Programs - Transfers	4310									0
93	Payments for Special Education Programs - Transfers	4320									0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
95	Payments for CTE Programs - Transfers	4340									0
96	Payments for Community College Program - Transfers	4370									0
97	Payments for Other Programs - Transfers	4380									0
98	Other Payments to In-State Govt Units - Transfers	4390									0
99	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
100	Payments to Other District & Govt Units (Out of State)	4400									0
101	Total Payments to Other District & Govt Units	4000			837,000			162,000			999,000
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 Ant Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt	5150									0
109	Total Debt Service - Interest on Short-Term Debt	5100						0			0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
110	Debt Service - Interest on Long-Term Debt	5200									0
111	Total Debt Service	5000						0			0
112	PROVISION FOR CONTINGENCIES (ED)	6000									0
113	Total Direct Disbursements/Expenditures		35,044,068	9,285,557	2,064,500	2,859,750	421,000	230,250	0	3,530,000	53,435,125
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,787,537)
115											
116	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
117	SUPPORT SERVICES (O&M)										
118	Support Services - Pupil										
119	Other Support Services - Pupils (Describe & Itemize)	2190									0
120	Support Services - Business										
121	Direction of Business Support Services	2510	49,000	5,600							54,600
122	Facilities Acquisition & Construction Services	2530			52,000		25,000				77,000
123	Operation & Maintenance of Plant Services	2540	1,678,000	272,000	325,000	1,450,000	25,000				3,750,000
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	1,727,000	277,600	377,000	1,450,000	50,000	0	0	0	3,881,600
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	1,727,000	277,600	377,000	1,450,000	50,000	0	0	0	3,881,600
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
133	Payments for CTE Program	4140									0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
135	Total Payments to Other Govt Units (In-State)	4100				0		0			0
136	Payments to Other Govt Units (Out of State)	4400									0
137	Total Payments to Other District and Govt Unit	4000				0		0			0
138	DEBT SERVICE (O&M)										
139	Debt Service - Interest on Short-Term Debt										
140	Tax Anticipation Warrants	5110									0
141	Tax Anticipation Notes	5120									0
142	Corporate Personal Prop Replacement Tax Anticip Notes	5130									0
143	State Aid Anticipation Certificates	5140									0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0
146	Debt Service - Interest on Long-Term Debt	5200									0
147	Total Debt Service	5000						0			0
148	PROVISION FOR CONTINGENCIES (O&M)	6000									0
149	Total Direct Disbursements/Expenditures		1,727,000	277,600	377,000	1,450,000	50,000	0	0	0	3,881,600
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										832,180
151											

	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
152	30 - DEBT SERVICE FUND (DS)										
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
154	DEBT SERVICE (DS)										
155	Debt Service - Interest on Short-Term Debt										
156	Tax Anticipation Warrants	5110									0
157	Tax Anticipation Notes	5120									0
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
159	State Aid Anticipation Certificates	5140									0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
161	Total Debt Service - Interest On Short-Term Debt	5100						0			0
162	Debt Service - Interest on Long-Term Debt	5200						430,000			430,000
163	Debt Service - Payments of Principal on Long-Term Debt¹⁵ (Lease/Purchase Principal Retired)	5300						1,790,000			1,790,000
164	Debt Service Other (Describe & Itemize)	5400						600			600
165	Total Debt Service	5000				0		2,220,600			2,220,600
166	PROVISION FOR CONTINGENCIES (DS)	6000									0
167	Total Direct Disbursements/Expenditures					0		2,220,600			2,220,600
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(757,950)
169											
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Other Support Services - Pupils (Describe & Itemize)	2190									0
173	Pupil Transportation Services	2550	27,200	1,600	4,000,000	150,000					4,178,800
174	Other Support Services (Describe & Itemize)	2900									0
175	Total Support Services	2000	27,200	1,600	4,000,000	150,000	0	0	0	0	4,178,800
176	COMMUNITY SERVICES (TR)	3000									0
177	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
178	Payments to Other Govt Units (In-State)										
179	Payments for Regular Program	4110									0
180	Payments for Special Education Programs	4120									0
181	Payments for Adult/Continuing Education Programs	4130									0
182	Payments for CTE Programs	4140									0
183	Payments for Community College Programs	4170									0
184	Other Payments to In-State Govt Units (Describe & Itemize)	4190									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
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
191	Tax Anticipation Notes	5120									0
192	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
193	State Aid Anticipation Certificates	5140									0
194	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
195	Total Debt Service - Interest On Short-Term Debt	5100						0			0
196	Debt Service - Interest on Long-Term Debt	5200									0
197	Debt Service - Payments of Principal on Long-Term Debt¹⁵ (Lease/Purchase Principal Retired)	5300									0
198	Debt Service - Other (Describe and Itemize)	5400									0
199	Total Debt Service	5000						0			0
200	PROVISION FOR CONTINGENCIES (TR)	6000									0
201	Total Direct Disbursements/Expenditures		27,200	1,600	4,000,000	150,000	0	0	0	0	4,178,800

	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
202	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										68,702
203											
204	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
205	INSTRUCTION (MR/SS)										
206	Regular Program	1100		251,155							251,155
207	Pre-K Programs	1125									0
208	Special Education Programs (Functions 1200-1220)	1200		258,705							258,705
209	Special Education Programs Pre-K	1225									0
210	Remedial and Supplemental Programs K-12	1250									0
211	Remedial and Supplemental Programs Pre-K	1275									0
212	Adult/Continuing Education Programs	1300									0
213	CTE Programs	1400		12,250							12,250
214	Interscholastic Programs	1500		34,155							34,155
215	Summer School Programs	1600		1,750							1,750
216	Gifted Programs	1650		1,400							1,400
217	Driver's Education Programs	1700									0
218	Bilingual Programs	1800									0
219	Truant Alternative & Optional Programs	1900									0
220	Total Instruction	1000		559,415							559,415
221	SUPPORT SERVICES (MR/SS)										
222	Support Services - Pupil										
223	Attendance & Social Work Services	2110		14,500							14,500
224	Guidance Services	2120		27,200							27,200
225	Health Services	2130		75,200							75,200
226	Psychological Services	2140		4,100							4,100
227	Speech Pathology & Audiology Services	2150		7,750							7,750
228	Other Support Services - Pupils (Describe & Itemize)	2190		12,100							12,100
229	Total Support Services - Pupil	2100		140,850							140,850
230	Support Services - Instructional Staff										
231	Improvement of Instruction Services	2210		25,300							25,300
232	Educational Media Services	2220		12,600							12,600
233	Assessment & Testing	2230									0
234	Total Support Services - Instructional Staff	2200		37,900							37,900
235	Support Services - General Administration										
236	Board of Education Services	2310		13,250							13,250
237	Executive Administration Services	2320		11,300							11,300
238	Special Area Administrative Services	2330		50,100							50,100
239	Claims Paid from Self Insurance Fund	2361									0
240	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
241	Unemployment Insurance Payments	2363									0
242	Insurance Payments (regular or self-insurance)	2364									0
243	Risk Management and Claims Services Payments	2365									0
244	Judgment and Settlements	2366									0
245	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
246	Reciprocal Insurance Payments	2368									0
247	Legal Service	2369									0
248	Total Support Services - General Administration	2300		74,650							74,650
249	Support Services - School Administration										
250	Office of the Principal Services	2410		173,500							173,500
251	Other Support Services - School Administration (Describe & Itemize)	2490		600							600
252	Total Support Services - School Administration	2400		174,100							174,100
253	Support Services - Business										

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
254	Direction of Business Support Services	2510		11,350							11,350
255	Fiscal Services	2520		29,000							29,000
256	Facilities Acquisition & Construction Services	2530									0
257	Operation & Maintenance of Plant Service	2540		703,000							703,000
258	Pupil Transportation Services	2550		3,500							3,500
259	Food Services	2560		289,000							289,000
260	Internal Services	2570		28,200							28,200
261	Total Support Services - Business	2500		1,064,050							1,064,050
262	Support Services - Central										
263	Direction of Central Support Services	2610									0
264	Planning, Research, Development & Evaluation Services	2620									0
265	Information Services	2630									0
266	Staff Services	2640		29,200							29,200
267	Data Processing Services	2660		54,200							54,200
268	Total Support Services - Central	2600		83,400							83,400
269	Other Support Services (Describe & Itemize)	2900		150							150
270	Total Support Services	2000		1,575,100							1,575,100
271	COMMUNITY SERVICES (MR/SS)	3000		1,600							1,600
272	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
273	Payments for Special Education Programs	4120									0
274	Payments for Vocational Education Programs	4140									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
279	Tax Anticipation Notes	5120									0
280	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
281	State Aid Anticipation Certificates	5140									0
282	Other (Describe & Itemize)	5150									0
283	Total Debt Service	5000						0			0
284	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
285	Total Direct Disbursements/Expenditures			2,136,115				0			2,136,115
286	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										9,885
287											
288	60 - CAPITAL PROJECTS (CP)										
289	SUPPORT SERVICES (CP)										
290	Support Services - Business										
291	Facilities Acquisition & Construction Services	2530									0
292	Other Support Services (Describe & Itemize)	2900									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
297	Payment for Special Education Programs	4120									0
298	Payment for CTE Programs	4140									0
299	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
300	Total Payments to Other Districts & Govt Units	4000			0			0			0
301	PROVISION FOR CONTINGENCIES (CP)	6000									0
302	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
303	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
304											
305	70 WORKING CASH FUND (WC)										

ESTIMATED DISBURSEMENTS/EXPENDITURES

	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
306											

	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
307	80 - TORT FUND (TF)										
308	SUPPORT SERVICES - GENERAL ADMINISTRATION										
309	Claims Paid from Self Insurance Fund	2361									0
310	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			750,000						750,000
311	Unemployment Insurance Payments	2363			25,000						25,000
312	Insurance Payments (regular or self-insurance)	2364			400,000						400,000
313	Risk Management and Claims Services Payments	2365									0
314	Judgment and Settlements	2366									0
315	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
316	Reciprocal Insurance Payments	2368									0
317	Legal Service	2369			25,000						25,000
318	Property Insurance (Building & Grounds)	2371									0
319	Vehicle Insurance (Transportation)	2372									0
320	Total Support Services - General Administration	2000	0	0	1,200,000	0	0	0	0	0	1,200,000
321	DEBT SERVICE (TF)										
322	Debt Service - Interest on Short-Term Debt										
323	Tax Anticipation Warrants	5110									0
324	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
325	Other Interest or Short-Term Debt	5150									0
326	Total Debt Service	5000						0			0
327	PROVISION FOR CONTINGENCIES (TF)										0
328	Total Direct Disbursements/Expenditures		0	0	1,200,000	0	0	0	0	0	1,200,000
329	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										78,200
330											
331	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
332	SUPPORT SERVICES (FP&S)										
333	Support Services - Business										
334	Facilities Acquisition & Construction Services	2530						250,000			250,000
335	Operation & Maintenance of Plant Service	2540									0
336	Total Support Services - Business	2500	0	0	0	0	0	250,000	0	0	250,000
337	Other Support Services (Describe & Itemize)	2900									0
338	Total Support Services	2000	0	0	0	0	0	250,000	0	0	250,000
339	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
340	Other Payments to In-State Govt Units (Describe & Itemize)	4190									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
345	Other Interest on Short-Term Debt	5150									0
346	Total Debt Service - Interest on Short-Term Debt	5100						0			0
347	Debt Service - Interest on Long-Term Debt	5200									0
348	Total Debt Service	5000						0			0
349	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
350	Total Direct Disbursements/Expenditures		0	0	0	0	0	250,000	0	0	250,000
351	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										20,588

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

- 1.
- 2.
- 3.
- 4.

Granite City CUSD # 9

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
Direct Revenues	49,647,588	4,713,780	4,247,502	298,088	58,906,958
Direct Expenditures	53,435,125	3,881,600	4,178,800		61,495,525
Difference	(3,787,537)	832,180	68,702	298,088	(2,588,567)
Estimated Fund Balance - June 30, 2010	3,000,473	6,602	385,129	2,758,966	6,151,170

Unbalanced budget, a deficit reduction plan must be adopted and submitted concurrently with this budget. This deficit reduction plan must result in a balanced budget by the last year of the attached plan, as adopted by the local board of education. (Tab: Deficit BudgetSum Calc 20)

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.

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

	A	B	C	D	E	F	G	
1	Granite City CUSD # 9		DEFICIT REDUCTION PLAN					
2			ESTIMATED BUDGET					
3			FY2009-10					
4			<i>District Number</i>					
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		6,788,010	4,422	316,427	2,460,878	9,569,737	
8	RECEIPTS/REVENUES	Acct No.						
9	LOCAL SOURCES	1000	20,854,566	3,463,780	1,547,502	298,088	26,163,936	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	60,000	0	0		60,000	
11	STATE SOURCES	3000	22,953,072	1,250,000	2,700,000	0	26,903,072	
12	FEDERAL SOURCES	4000	5,779,950	0	0	0	5,779,950	
13	Total Receipts/Revenues		49,647,588	4,713,780	4,247,502	298,088	58,906,958	
14	DISBURSEMENTS/EXPENDITURES	Funct No.						
15	INSTRUCTION	1000	36,714,918				36,714,918	
16	SUPPORT SERVICES	2000	15,721,207	3,881,600	4,178,800		23,781,607	
17	COMMUNITY SERVICES	3000	0	0	0		0	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	999,000	0	0		999,000	
19	DEBT SERVICES	5000	0	0	0		0	
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0	
21	Total Disbursements/Expenditures		53,435,125	3,881,600	4,178,800		61,495,525	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(3,787,537)	832,180	68,702	298,088	(2,588,567)	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0	
25	OTHER USES OF FUNDS (8000)		0	830,000	0	0	830,000	
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	(830,000)	0	0	(830,000)	
27	ESTIMATED ENDING FUND BALANCE		3,000,473	6,602	385,129	2,758,966	6,151,170	

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1	Granite City CUSD # 9		ESTIMATED BUDGET FY2010-11				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,000,473	6,602	385,129	2,758,966	6,151,170
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	21,900,000	3,750,000	1,600,000	310,000	27,560,000
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	60,000				60,000
11	STATE SOURCES	3000	27,000,000	1,250,000	2,700,000		30,950,000
12	FEDERAL SOURCES	4000	5,800,000				5,800,000
13	Total Receipts/Revenues		54,760,000	5,000,000	4,300,000	310,000	64,370,000
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	38,000,000				38,000,000
16	SUPPORT SERVICES	2000	15,750,000	3,900,000	4,200,000		23,850,000
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,000,000				1,000,000
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		54,750,000	3,900,000	4,200,000		62,850,000
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		10,000	1,100,000	100,000	310,000	1,520,000
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		3,010,473	1,106,602	485,129	3,068,966	7,671,170

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1	Granite City CUSD # 9		ESTIMATED BUDGET FY2011-12				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,010,473	1,106,602	485,129	3,068,966	7,671,170
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		3,010,473	1,106,602	485,129	3,068,966	7,671,170

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1	Granite City CUSD # 9		ESTIMATED BUDGET FY2012-13				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,010,473	1,106,602	485,129	3,068,966	7,671,170
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		3,010,473	1,106,602	485,129	3,068,966	7,671,170

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1	Granite City CUSD # 9		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: 09/22/09 (Enter as MM/DD/YY)			
2						
3						
4						
5						
6			FY2009-10	FY2010-11	FY2011-12	FY2012-13
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		9,569,737	6,151,170	7,671,170	7,671,170
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	26,163,936	27,560,000	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	60,000	60,000	0	0
11	STATE SOURCES	3000	26,903,072	30,950,000	0	0
12	FEDERAL SOURCES	4000	5,779,950	5,800,000	0	0
13	Total Receipts/Revenues		58,906,958	64,370,000	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	36,714,918	38,000,000	0	0
16	SUPPORT SERVICES	2000	23,781,607	23,850,000	0	0
17	COMMUNITY SERVICES	3000	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	999,000	1,000,000	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		61,495,525	62,850,000	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(2,588,567)	1,520,000	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		830,000	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(830,000)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		6,151,170	7,671,170	7,671,170	7,671,170

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2010 through Fiscal Year 2013

Granite City CUSD # 9

Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available. For additional information, please see:

www.isbe.net/sfms/budget/2010/budget.htm

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

Increasing local and state revenues as well as limiting increases in expenditures. This proposed budget does not include the revenues received after June 30, 2009 that were suppose to be received prior to June 30, 2009 which total approximately \$4+M that will be added to our fund balance during the 2009-10 fiscal year.

- **Foundation Levels for General State Aid:**

- **Equal Assessed Valuation and Tax Rates:**

- **Employee Salaries and Benefits:**

- **Short and Long Term Borrowing:**

- **Educational Impact:**

- **Other Assumptions:**

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only. It is intended for use during the budgeting process to estimate the district's percent increase of FY2010 budgeted expenditures over FY2009 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: Granite City CUSD # 9
RCDT Number: 00-000-0000-00

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2009			Budgeted Expenditures, Fiscal Year 2010		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	244,173		244,173	254,500		254,500
2. Special Area Administration Services	2330	216,386		216,386	228,000		228,000
3. Other Support Services - School Administration	2490	65,920		65,920	66,500		66,500
4. Direction of Business Support Services	2510	147,437	53,542	200,979	151,000	54,600	205,600
5. Internal Services	2570	168,076		168,076	173,000		173,000
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above		0		0			0
8. Totals		841,992	53,542	895,534	873,000	54,600	927,600
9. Estimated Percent Increase (Decrease) for FY2010 (Budgeted) over FY2009 (Actual)							4%

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)

CHECK FOR ERRORS	
<p>This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Deficit reduction plan is required.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	Please complete the deficit reduction plan prior to submission.
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Line 28), must equal (Funds 10, 20 & 40 - Acct 8130 - Line 51).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Line 29), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Line 52).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Funds 30 - Acct 7400 - Line 38) must equal (Funds 10, 20 & 60 - Acct 8400 Line 56).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Line 39) must equal (Funds 10, 20 & 60 - Acct 8500 - Line 57).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Line 40) must equal (Funds 10 & 20 - Acct 8600 - Line 58).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Line 41) must equal (Funds 10 & 20 - Acct 8700 - Line 59).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Line 42) must equal (Fund 10 & 20, Acct 8800 - Line 60).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2009, (CashSum 4, All Funds - line 3), cannot be negative.	
Educational Fund (10)	OK
Operations & Maintenance Fund (20)	OK
Debt Service Fund (30)	OK
Transportation Fund (40)	OK
Municipal Retirement/Social Security Fund (50)	OK
Capital Projects Fund (60)	OK
Working Cash Fund (70)	OK
Tort (80)	OK
Fire Prevention & Safety Fund (90)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2010, (Page CashSum 4 - All Funds - Line 21), cannot be negative.	
Educational Fund (10)	OK
Operations & Maintenance Fund Balance (20)	OK
Debt Service Fund (30)	OK
Transportation Fund (40)	OK
Municipal Retirement/Social Security Fund (50)	OK
Capital Projects Fund (60)	OK
Working Cash Fund (70)	OK
Tort (80)	OK
Fire Prevention & Safety Fund (90)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4 - Line 10), must equal Other Disbursements, (Page CashSum 4, Line19).	
Interfund Loans Payble (Funds 10 thru 60, 80, 90 - Acct 411 - Line 6) must equal Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Line 15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Line 7) must equal Interfund Loans Payable (Funds 10 thru 60, 80 & 90 - Acct 411 - Line 16).	OK

End of Balancing