

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, however, a deficit reduction plan is not required at this time.

Date of Amended Budget: 091409
(MM/DD/YY)

District Name: Butler
District RCDT No: 19-022-0530-02

Budget of Butler, County of DuPage,
State of Illinois, for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010.

WHEREAS the Board of Education of Butler,
County of DuPage, 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 14th day of September, 2010, 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 14th
day of September, 2010 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

	A	B	C	D	E	F	G	H	I	J	K	L
1	[See page 29 for references]		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2009 ¹		6,472,585	918,338	109,741	423,756	177,912		322,979		5,078	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	6,812,300	1,403,271	159,691	386,197	191,537	0	5,000	0	10	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	1,068,151	0	0	67,836	0	0	0	0	0	
8	FEDERAL SOURCES	4000	162,626	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues		8,043,077	1,403,271	159,691	454,033	191,537	0	5,000	0	10	
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		8,043,077	1,403,271	159,691	454,033	191,537	0	5,000	0	10	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	4,616,665				104,175					
14	SUPPORT SERVICES	2000	3,191,108	2,062,682		381,000	111,830	0		0	0	
15	COMMUNITY SERVICES	3000	0	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	191,479	0	0	0	0	0			0	
17	DEBT SERVICES	5000	32,100	102,050	285,750	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	11,725	20,000	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures		8,043,077	2,184,732	285,750	381,000	216,005	0		0	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		8,043,077	2,184,732	285,750	381,000	216,005	0		0	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0	(781,461)	(126,059)	73,033	(24,468)	0	5,000	0	10	
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			32,100							
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			80,000							
41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			22,050							
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	134,150	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	[See page 29 for references]		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
46	OTHER USES OF FUNDS (8000)											
48	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
49	Abolishment or Abatement of the Working Cash Fund	8110							0			
50	Transfer of Working Cash Fund Interest	8120							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	32,100									
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	80,000									
59	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700	22,050									
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		134,150	0	0	0	0	0	0	0	0	0
64	Total Other Sources/Uses of Fund		(134,150)	0	134,150	0	0	0	0	0	0	0
65	ESTIMATED ENDING FUND BALANCE June 30, 2010		6,338,435	136,877	117,832	496,789	153,444	0	327,979	0	5,088	

	SUMMARY OF EXPENDITURES (by Major Object)											
	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
70	Object Name											
71	Salaries	100	5,163,648	189,625		0		0		0	0	5,353,273
72	Employee Benefits	200	1,514,410	45,807		0	216,005	0		0	0	1,776,222
73	Purchased Services	300	593,846	299,850	0	381,000		0		0	0	1,274,696
74	Supplies & Materials	400	289,753	307,650		0		0		0	0	597,403
75	Capital Outlay	500	103,940	1,219,500		0		0		0	0	1,323,440
76	Other Objects	600	371,980	122,300	285,750	0	0	0		0	0	780,030
77	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
78	Termination Benefits	800	5,500	0		0		0		0	0	5,500
79	Total Expenditures		8,043,077	2,184,732	285,750	381,000	216,005	0		0	0	11,110,564

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
3	BEGINNING CASH BALANCE ON HAND July 1, 2009 ⁷		6,472,585	918,338	109,741	423,756	177,912		322,979		5,078	
4	Total Direct Receipts & Other Sources ⁸		8,043,077	1,403,271	293,841	454,033	191,537	0	5,000	0	10	
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		8,043,077	1,403,271	293,841	454,033	191,537	0	5,000	0	10	
12	Total Amount Available		14,515,662	2,321,609	403,582	877,789	369,449	0	327,979	0	5,088	
13	Total Direct Disbursements & Other Uses ⁹		8,177,227	2,184,732	285,750	381,000	216,005	0	0	0	0	
14	OTHER DISBURSEMENTS											
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141										
16	Interfund Loans Payable (Repayment of Loans)	411										
17	Notes and Warrants Payable	433										
18	Other Current Liabilities	499										
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0	
20	Total Direct Disbursements, Other Uses, & Other Disbursements		8,177,227	2,184,732	285,750	381,000	216,005	0	0	0	0	
21	ENDING CASH BALANCE ON HAND June 30, 2010 ⁷		6,338,435	136,877	117,832	496,789	153,444	0	327,979	0	5,088	

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
3	RECEIPTS/REVENUES FROM LOCAL SOURCES									
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY									
5	Designated Purposes Levies ¹¹	-	6,473,350	1,162,651	158,691	352,697	190,037			
6	Leasing Purposes Levy ¹²	1130								
7	Special Education Purposes Levy	1140								
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		6,473,350	1,162,651	158,691	352,697	190,037	0	0	0
13	PAYMENTS IN LIEU OF TAXES									
14	Mobile Home Privilege Tax	1210								
15	Payments from Local Housing Authority	1220								
16	Corporate Personal Property Replacement Taxes ¹³	1230	75,000	214,820						
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290								
18	Total Payments in Lieu of Taxes		75,000	214,820	0	0	0	0	0	0
19	TUITION ¹⁴									
20	Regular Tuition from Pupils or Parents (In State)	1311								
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								
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								
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		0							
41	TRANSPORTATION FEES									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				28,000				
43	Regular Transportation Fees from Other Districts (In State)	1412								
44	Regular Transportation Fees from Other Sources (In State)	1413								
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415								
46	Regular Transportation Fees from Other Sources (Out of State)	1416								
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421								
48	Summer School Transportation Fees from Other Districts (In State)	1422								
49	Summer School Transportation Fees from Other Sources (In State)	1423								
50	Summer School Transportation Fees from Other Sources (Out of State)	1424								
51	CTE Transportation Fees from Pupils or Parents (In State)	1431								
52	CTE Transportation Fees from Other Districts (In State)	1432								
53	CTE Transportation Fees from Other Sources (In State)	1433								
54	CTE Transportation Fees from Other Sources (Out of State)	1434								

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
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441								
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					28,000				
64	EARNINGS ON INVESTMENTS									
65	Interest on Investments	1510	77,000	10,800	1,000	5,500	1,500		5,000	
66	Gain or Loss on Sale of Investments	1520								
67	Total Earnings on Investments		77,000	10,800	1,000	5,500	1,500	0	5,000	0
68	FOOD SERVICE									
69	Sales to Pupils - Lunch	1611								
70	Sales to Pupils - Breakfast	1612								
71	Sales to Pupils - A la Carte	1613								
72	Sales to Pupils - Other (Describe & Itemize)	1614								
73	Sales to Adults	1620								
74	Other Food Service (Describe & Itemize)	1690								
75	Total Food Service		0							
76	DISTRICT/SCHOOL ACTIVITY INCOME									
77	Admissions - Athletic	1711								
78	Admissions - Other	1719								
79	Fees	1720	105,650							
80	Book Store Sales	1730								
81	Other District/School Activity Revenue (Describe & Itemize)	1790								
82	Total District/School Activity Income		105,650	0						
83	TEXTBOOK Income									
84	Rentals - Regular Textbooks	1811								
85	Rentals - Summer School Textbooks	1812								
86	Rentals - Adult/Continuing Education Textbooks	1813								
87	Rentals - Other (Describe)	1819								
88	Sales - Regular Textbooks	1821								
89	Sales - Summer School Textbooks	1822								
90	Sales - Adult/Continuing Education Textbooks	1823								
91	Sales - Other (Describe & Itemize)	1829								
92	Other (Describe & Itemize)	1890								
93	Total Textbooks		0							
94	OTHER REVENUE FROM LOCAL SOURCES									
95	Rentals	1910		15,000						
96	Contributions and Donations from Private Sources	1920	10,800							
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								
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								

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
107	Other Local Revenues (Describe & Itemize)	1999	70,500							
108	Total Other Revenue from Local Sources		81,300	15,000	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	6,812,300	1,403,271	159,691	386,197	191,537	0	5,000	0
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT									
111	Flow-Through Revenue from State Sources	2100								
112	Flow-Through Revenue from Federal Sources	2200								
113	Other Flow-Through Revenue (Describe & Itemize)	2300								
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0			
115	RECEIPTS/REVENUES FROM STATE SOURCES									
116	UNRESTRICTED GRANTS-IN-AID									
117	General State Aid (Section 18-8.05)	3001	62,012							
118	General State Aid Hold Harmless/Supplemental	3002	1,778							
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		63,790	0	0	0	0	0		0
122	RESTRICTED GRANTS-IN-AID									
123	SPECIAL EDUCATION									
124	Special Education - Private Facility Tuition	3100								
125	Special Education - Extraordinary	3105	54,918							
126	Special Education - Personnel	3110	136,008							
127	Special Education - Orphanage - Individual	3120								
128	Special Education - Orphanage - Summer	3130								
129	Special Education - Summer School	3145	800							
130	Special Education - Other (Describe & Itemize)	3199								
131	Total Special Education		191,726	0		0				
132	CAREER AND TECHNICAL EDUCATION (CTE)									
133	CTE - Technical Education - Tech Prep	3200								
134	CTE - Secondary Program Improvement (CTEI)	3220								
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		0	0			0			
141	BILINGUAL EDUCATION									
142	Bilingual Education - Downstate - TPI and TBE	3305								
143	Bilingual Ed Downstate - Transitional Bilingual Education	3310								
144	Total Bilingual Education		0				0			
145	State Free Lunch & Breakfast	3360								
146	School Breakfast Initiative	3365								
147	Driver Education	3370								
148	Adult Education (from ICCB)	3410								
149	Adult Education - Other (Describe & Itemize)	3499								
150	TRANSPORTATION									
151	Transportation - Regular/Vocational	3500				6,549				
152	Transportation - Special Education	3510				61,287				
153	Transportation - Other (Describe & Itemize)	3599								
154	Total Transportation		0	0		67,836	0			
155	Learning Improvement - Change Grants	3610								
156	Scientific Literacy	3660								
157	Truant Alternative/Optional Education	3695								

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	
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715	13,491								
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	4,000								
166	Technology - Learning Technology Centers	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	795,144								
172	Total Restricted Grants-In-Aid		1,004,361	0	0	67,836	0	0	0	0	
173	Total Receipts/Revenues from State Sources	3000	1,068,151	0	0	67,836	0	0	0	0	
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from Fed. Govt.		0	0	0	0	0	0	0	0	
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									
188	Title V-SEA Projects	4105									
189	Title V-Rural and Low Income Schools (REI)	4107									
190	Title V-Other (Describe & Itemize)	4199									
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210									
195	Special Milk Program	4215									
196	School Breakfast Program	4220									
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		0				0				
201	TITLE I										
202	Title I - Low Income	4300									
203	Title I - Low Income - Neglected, Private	4305	61,235								
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		61,235	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
211	TITLE IV									
212	Title IV - Safe & Drug Free Schools - Formula	4400	854							
213	Title IV - 21st Century	4421								
214	Title IV - Other (Describe & Itemize)	4499	350							
215	Total Title IV		1,204	0		0	0			
216	FEDERAL - SPECIAL EDUCATION									
217	Federal Special Education - Preschool Flow-Through	4600								
218	Federal Special Education - Preschool Discretionary	4605								
219	Federal Special Education - IDEA Flow Through/Low Incidence	4620								
220	Federal Special Education - IDEA Room & Board	4625								
221	Federal Special Education - IDEA Discretionary	4630								
222	Federal Special Education - IDEA - Other (Describe & Itemize)	4699								
223	Total Federal Special Education		0	0		0	0			
224	CTE - PERKINS									
225	CTE - Perkins-Title IIIIE Tech Prep	4770								
226	CTE - Other (Describe & Itemize)	4799								
227	Total CTE - Perkins		0	0			0			
228	Federal - Adult Education	4810								
229	General State Aid - Education Stabilization	4850	33,448							
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	46,410							
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	4,881							
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		84,739	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

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
265	Title II - Teacher Quality	4932	15,448							
266	Federal Charter Schools	4960								
267	Medicaid Matching Funds - Administrative Outreach	4991								
268	Medicaid Matching Funds - Fee-For-Service Program	4992								
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		162,626	0	0	0	0	0		0
271	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	162,626	0	0	0	0	0	0	0
272	TOTAL DIRECT RECEIPTS/REVENUES		8,043,077	1,403,271	159,691	454,033	191,537	0	5,000	0

ESTIMATED RECEIPTS/REVENUES

	K
1	(90)
	Fire Prevention & Safety
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	0
13	
14	
15	
16	
17	
18	0
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	
29	
30	
31	
32	
33	
34	
35	
36	
37	
38	
39	
40	
41	
42	
43	
44	
45	
46	
47	
48	
49	
50	
51	
52	
53	
54	

ESTIMATED RECEIPTS/REVENUES

	K
1	(90)
	Fire Prevention & Safety
2	
55	
56	
57	
58	
59	
60	
61	
62	
63	
64	
65	10
66	
67	10
68	
69	
70	
71	
72	
73	
74	
75	
76	
77	
78	
79	
80	
81	
82	
83	
84	
85	
86	
87	
88	
89	
90	
91	
92	
93	
94	
95	
96	
97	
98	
99	
100	
101	
102	
103	
104	
105	
106	

	K
1	(90)
	Fire Prevention & Safety
2	
107	
108	0
109	10
110	
111	
112	
113	
114	
115	
116	
117	
118	
119	
120	
121	0
122	
123	
124	
125	
126	
127	
128	
129	
130	
131	
132	
133	
134	
135	
136	
137	
138	
139	
140	
141	
142	
143	
144	
145	
146	
147	
148	
149	
150	
151	
152	
153	
154	
155	
156	
157	

	K
1	(90)
	Fire Prevention & Safety
2	
158	
159	
160	
161	
162	
163	
164	
165	
166	
167	
168	
169	
170	
171	
172	0
173	0
174	
175	
176	
177	
178	0
179	
180	
181	
182	
183	
184	0
185	
186	
187	
188	
189	
190	
191	
192	
193	
194	
195	
196	
197	
198	
199	
200	
201	
202	
203	
204	
205	
206	

ESTIMATED RECEIPTS/REVENUES

	K
1	(90)
	Fire Prevention & Safety
2	
207	
208	
209	
210	

ESTIMATED RECEIPTS/REVENUES

	K
1	(90)
	Fire Prevention & Safety
2	
211	
212	
213	
214	
215	
216	
217	
218	
219	
220	
221	
222	
223	
224	
225	
226	
227	
228	
229	
230	
231	
232	
233	
234	
235	
236	
237	
238	
239	
240	
241	
242	
243	
244	
245	
246	
247	
248	
249	
250	
251	
252	
253	
254	
255	
256	
257	
258	0
259	
260	
261	
262	
263	
264	

ESTIMATED RECEIPTS/REVENUES

	K
1	(90)
	Fire Prevention & Safety
2	
265	
266	
267	
268	
269	
270	0
271	0
272	10

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
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	2,966,844	573,486	20,900	78,847		2,300		5,500	3,647,877
6	Pre-K Programs	1125									0
7	Special Education Programs (Functions 1200 - 1220)	1200	599,250	20,133	5,100	55,381		92,639			772,503
8	Special Education Programs Pre-K	1225									0
9	Remedial and Supplemental Programs K-12	1250									0
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400									0
13	Interscholastic Programs	1500	128,300		1,880	2,900		11,850			144,930
14	Summer School Programs	1600									0
15	Gifted Programs	1650				2,855					2,855
16	Driver's Education Programs	1700									0
17	Bilingual Programs	1800	2,500								2,500
18	Truant Alternative & Optional Programs	1900									0
19	Pre-K Programs - Private Tuition	1910						46,000			46,000
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	3,696,894	593,619	27,880	139,983	0	152,789	0	5,500	4,616,665
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	100,762			900					101,662
36	Guidance Services	2120									0
37	Health Services	2130	25,000		1,900	1,750					28,650
38	Psychological Services	2140	50,526		1,775	2,200					54,501
39	Speech Pathology & Audiology Services	2150	193,113			1,725					194,838
40	Other Support Services - Pupils (Describe & Itemize)	2190									0
41	Total Support Services - Pupil	2100	369,401	0	3,675	6,575	0	0	0	0	379,651
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	31,091	21,117	3,000	400		86,037			141,645
44	Educational Media Services	2220	296,727	0	113,250	110,695	99,840	350			620,862
45	Assessment & Testing	2230		0	43,500	4,900					48,400
46	Total Support Services - Instructional Staff	2200	327,818	21,117	159,750	115,995	99,840	86,387	0	0	810,907
47	Support Services - General Administration										
48	Board of Education Services	2310		795,144	171,341			25,000			991,485
49	Executive Administration Services	2320	291,279	27,239	5,000	10,300	3,600	3,800			341,218
50	Special Area Administration Services	2330									0
51	Tort Immunity Services	2360 - 2370									0
52	Total Support Services - General Administration	2300	291,279	822,383	176,341	10,300	3,600	28,800	0	0	1,332,703
53	Support Services - School Administration										
54	Office of the Principal Services	2410	348,560	51,642	2,700	1,900		1,450			406,252
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	Total Support Services - School Administration	2400	348,560	51,642	2,700	1,900	0	1,450	0	0	406,252

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
57	Support Services - Business										
58	Direction of Business Support Services	2510	64,196	19,664	26,500	1,000	500	250			112,110
59	Fiscal Services	2520			61,000						61,000
60	Operation & Maintenance of Plant Services	2540									0
61	Pupil Transportation Services	2550									0
62	Food Services	2560	38,500		3,000						41,500
63	Internal Services	2570	27,000	5,985		14,000					46,985
64	Total Support Services - Business	2500	129,696	25,649	90,500	15,000	500	250	0	0	261,595
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									0
70	Data Processing Services	2660									0
71	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
72	Other Support Services (Describe & Itemize)	2900									0
73	Total Support Services	2000	1,466,754	920,791	432,966	149,770	103,940	116,887	0	0	3,191,108
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									0
78	Payments for Special Education Programs	4120			133,000			6,579			139,579
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140									0
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
83	Total Payments to Districts and Other Govt Units (In-State)	4100			133,000			6,579			139,579
84	Payments for Regular Programs - Tuition	4210									0
85	Payments for Special Education Programs - Tuition	4220						51,900			51,900
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						51,900			51,900
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			133,000			58,479			191,479
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						32,100			32,100
111	Total Debt Service	5000						32,100			32,100
112	PROVISION FOR CONTINGENCIES (ED)	6000						11,725			11,725
113	Total Direct Disbursements/Expenditures		5,163,648	1,514,410	593,846	289,753	103,940	371,980	0	5,500	8,043,077
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
115											
116	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
117	SUPPORT SERVICES (O&M)										
118	Support Services - Pupil										
119	Other Support Services - Pupils (Describe & Itemize)	2190									0
120	Support Services - Business										
121	Direction of Business Support Services	2510									0
122	Facilities Acquisition & Construction Services	2530									0
123	Operation & Maintenance of Plant Services	2540	189,625	45,807	299,850	307,650	1,219,500	250			2,062,682
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	189,625	45,807	299,850	307,650	1,219,500	250	0	0	2,062,682
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	189,625	45,807	299,850	307,650	1,219,500	250	0	0	2,062,682
129	COMMUNITY SERVICES (O&M)	3000									0
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
131	Payments to Other Govt Units (In-State)										
132	Payments for Special Education Programs	4120									0
133	Payments for CTE Program	4140									0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
135	Total Payments to Other Govt Units (In-State)	4100			0			0			0
136	Payments to Other Govt Units (Out of State)	4400									0
137	Total Payments to Other District and Govt Unit	4000			0			0			0
138	DEBT SERVICE (O&M)										
139	Debt Service - Interest on Short-Term Debt										
140	Tax Anticipation Warrants	5110									0
141	Tax Anticipation Notes	5120									0
142	Corporate Personal Prop 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						102,050			102,050
147	Total Debt Service	5000						102,050			102,050
148	PROVISION FOR CONTINGENCIES (O&M)	6000						20,000			20,000
149	Total Direct Disbursements/Expenditures		189,625	45,807	299,850	307,650	1,219,500	122,300	0	0	2,184,732
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(781,461)
151											

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
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						25,600			25,600
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
161	Total Debt Service - Interest On Short-Term Debt	5100						25,600			25,600
162	Debt Service - Interest on Long-Term Debt										
163	Debt Service - Payments of Principal on Long-Term Debt¹⁵ (Lease/Purchase Principal Retired)	5300						80,000			80,000
164	Debt Service Other (Describe & Itemize)	5400						1,000			1,000
165	Total Debt Service	5000			0			285,750			285,750
166	PROVISION FOR CONTINGENCIES (DS)										
167	Total Direct Disbursements/Expenditures	6000			0			285,750			285,750
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(126,059)
169											
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Other Support Services - Pupils (Describe & Itemize)	2190									0
173	Pupil Transportation Services	2550			381,000						381,000
174	Other Support Services (Describe & Itemize)	2900									0
175	Total Support Services	2000	0	0	381,000	0	0	0	0	0	381,000
176	COMMUNITY SERVICES (TR)										
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										
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)										
201	Total Direct Disbursements/Expenditures	6000	0	0	381,000	0	0	0	0	0	381,000

	A	B	C	D	E	F	G	H	I	J	K
			(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										73,033
203											
204	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
205	INSTRUCTION (MR/SS)										
206	Regular Program	1100		46,175							46,175
207	Pre-K Programs	1125									0
208	Special Education Programs (Functions 1200-1220)	1200		56,000							56,000
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									0
214	Interscholastic Programs	1500		2,000							2,000
215	Summer School Programs	1600									0
216	Gifted Programs	1650									0
217	Driver's Education Programs	1700									0
218	Bilingual Programs	1800									0
219	Truant Alternative & Optional Programs	1900									0
220	Total Instruction	1000		104,175							104,175
221	SUPPORT SERVICES (MR/SS)										
222	Support Services - Pupil										
223	Attendance & Social Work Services	2110		1,500							1,500
224	Guidance Services	2120									0
225	Health Services	2130		2,400							2,400
226	Psychological Services	2140		750							750
227	Speech Pathology & Audiology Services	2150		2,900							2,900
228	Other Support Services - Pupils (Describe & Itemize)	2190									0
229	Total Support Services - Pupil	2100		7,550							7,550
230	Support Services - Instructional Staff										
231	Improvement of Instruction Services	2210		1,000							1,000
232	Educational Media Services	2220		15,080							15,080
233	Assessment & Testing	2230									0
234	Total Support Services - Instructional Staff	2200		16,080							16,080
235	Support Services - General Administration										
236	Board of Education Services	2310									0
237	Executive Administration Services	2320		16,900							16,900
238	Special Area Administrative Services	2330									0
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		16,900							16,900
249	Support Services - School Administration										
250	Office of the Principal Services	2410		18,500							18,500
251	Other Support Services - School Administration (Describe & Itemize)	2490									0
252	Total Support Services - School Administration	2400		18,500							18,500
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		13,500							13,500
255	Fiscal Services	2520									0
256	Facilities Acquisition & Construction Services	2530									0
257	Operation & Maintenance of Plant Service	2540		32,400							32,400
258	Pupil Transportation Services	2550									0
259	Food Services	2560		700							700
260	Internal Services	2570		6,200							6,200
261	Total Support Services - Business	2500		52,800							52,800
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									0
267	Data Processing Services	2660									0
268	Total Support Services - Central	2600		0							0
269	Other Support Services (Describe & Itemize)	2900									0
270	Total Support Services	2000		111,830							111,830
271	COMMUNITY SERVICES (MR/SS)	3000									0
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			216,005				0			216,005
286	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(24,468)
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											

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
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									0
311	Unemployment Insurance Payments	2363									0
312	Insurance Payments (regular or self-insurance)	2364									0
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									0
318	Property Insurance (Building & Grounds)	2371									0
319	Vehicle Insurance (Transportation)	2372									0
320	Total Support Services - General Administration	2000	0	0	0	0	0	0	0	0	0
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)										
328	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
329	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
330											
331	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
332	SUPPORT SERVICES (FP&S)										
333	Support Services - Business										
334	Facilities Acquisition & Construction Services	2530									0
335	Operation & Maintenance of Plant Service	2540									0
336	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
337	Other Support Services (Describe & Itemize)	2900									0
338	Total Support Services	2000	0	0	0	0	0	0	0	0	0
339	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
340	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
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)										
350	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
351	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										10

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

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

Butler **19-022-0530-02**

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
Direct Revenues	8,043,077	1,403,271	454,033	5,000	9,905,381
Direct Expenditures	8,043,077	2,184,732	381,000		10,608,809
Difference		(781,461)	73,033	5,000	(703,428)
Estimated Fund Balance - June 30, 2010	6,338,435	136,877	496,789	327,979	7,300,080

Unbalanced budget, however, a deficit reduction plan is not required at this time.

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			DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3	Butler 19-022-0530-02		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)		6,472,585	918,338	423,756	322,979	8,137,658
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	6,812,300	1,403,271	386,197	5,000	8,606,768
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	1,068,151	0	67,836	0	1,135,987
12	FEDERAL SOURCES	4000	162,626	0	0	0	162,626
13	Total Receipts/Revenues		8,043,077	1,403,271	454,033	5,000	9,905,381
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	4,616,665				4,616,665
16	SUPPORT SERVICES	2000	3,191,108	2,062,682	381,000		5,634,790
17	COMMUNITY SERVICES	3000	0	0	0		0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	191,479	0	0		191,479
19	DEBT SERVICES	5000	32,100	102,050	0		134,150
20	PROVISION FOR CONTINGENCIES	6000	11,725	20,000	0		31,725
21	Total Disbursements/Expenditures		8,043,077	2,184,732	381,000		10,608,809
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	(781,461)	73,033	5,000	(703,428)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		134,150	0	0	0	134,150
26	TOTAL OTHER SOURCES/USES OF FUNDS		(134,150)	0	0	0	(134,150)
27	ESTIMATED ENDING FUND BALANCE		6,338,435	136,877	496,789	327,979	7,300,080

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1			ESTIMATED BUDGET FY2010-11				
2							
3	Butler	19-022-0530-02					
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)		6,338,435	136,877	496,789	327,979	7,300,080
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		6,338,435	136,877	496,789	327,979	7,300,080

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

	A	B	M	N	O	P	Q
1			ESTIMATED BUDGET FY2011-12				
2							
3	Butler	19-022-0530-02					
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)		6,338,435	136,877	496,789	327,979	7,300,080
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		6,338,435	136,877	496,789	327,979	7,300,080

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1			ESTIMATED BUDGET FY2012-13				
2							
3	Butler	19-022-0530-02					
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)		6,338,435	136,877	496,789	327,979	7,300,080
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		6,338,435	136,877	496,789	327,979	7,300,080

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

	A	B	W	X	Y	Z
1	Butler 19-022-0530-02 <i>District Number</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> _____ (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)		8,137,658	7,300,080	7,300,080	7,300,080
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	8,606,768	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	1,135,987	0	0	0
12	FEDERAL SOURCES	4000	162,626	0	0	0
13	Total Receipts/Revenues		9,905,381	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	4,616,665	0	0	0
16	SUPPORT SERVICES	2000	5,634,790	0	0	0
17	COMMUNITY SERVICES	3000	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	191,479	0	0	0
19	DEBT SERVICES	5000	134,150	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	31,725	0	0	0
21	Total Disbursements/Expenditures		10,608,809	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(703,428)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		134,150	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(134,150)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		7,300,080	7,300,080	7,300,080	7,300,080

==
—

—
1.

2.

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

Butler **19-022-0530-02**

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

Background and Narrative of Budget Reductions:

Assumptions Used in the Deficit Reduction Plan:

- 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: Butler
RCDT Number: 19-022-0530-02

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	327,834		327,834	341,218		341,218
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	107,011		107,011	112,110	0	112,110
5. Internal Services	2570	42,810		42,810	46,985		46,985
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0			0
8. Totals		477,655	0	477,655	500,313	0	500,313
9. Estimated Percent Increase (Decrease) for FY2010 (Budgeted) over FY2009 (Actual)							5%

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 not required.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	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 Payable (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