

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.

RECEIVED

OCT 15 2009

Lake County Regional
Office of Education

Date of Amended Budget:

(MMDDYY)

District Name:

Warren Township High School District No. 121

District RCDT No:

34-049-1210-17

Budget of Warren Township High School School District No. 121, County of Lake,
State of Illinois, for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010

WHEREAS the Board of Education of Warren Township High School School District No. 121,
County of Lake, 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 6 Yeas, and 0 Nays, to wit:
1 abstention

MEMBERS VOTING YEA: MEMBERS VOTING NAY:

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LAKE COUNTY CLERK
WILLARD R. HELANDER

abstention

Conformity with Section 17-1 of the School Code.

- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 31, whichever comes first. Budgets are submitted to: www.isbe.net/sfms/budget/2009/budget.htm. The electronic version does not require member signatures.

BUDGET SUMMARY

1	A [See page 29 for references] Description	B Acct #	C	D	E	F	G	H	I	J	K	L
			(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	
2	ESTIMATED BEGINNING FUND BALANCE July 1, 2009 ¹		6,417,694	3,052,177	3,968,863	995,875	385,820	27,416,355	14,772,995	14,285	25,554	
3	RECEIPTS/REVENUES											
4	LOCAL SOURCES	1000	31,360,986	4,307,443	5,450,964	1,738,181	1,736,712	330,000	300,000	576,422	0	
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
6	STATE SOURCES	3000	3,496,310	0	0	1,684,551	0	0	0	0	0	
7	FEDERAL SOURCES	4000	1,950,130	0	560,555	0	0	0	0	0	0	
8	Total Direct Receipts/Revenues		36,807,426	4,307,443	6,011,519	3,422,732	1,736,712	330,000	300,000	576,422	0	
9	Receipts/Revenues for "On Behalf" Payments ²	3998	3,958,000	0	0	0	0	0	0	0	0	
10	Total Receipts/Revenues		40,765,426	4,307,443	6,011,519	3,422,732	1,736,712	330,000	300,000	576,422	0	
11	DISBURSEMENTS/EXPENDITURES											
12	INSTRUCTION	1000	26,878,222				509,924					
13	SUPPORT SERVICES	2000	8,975,023	4,013,388		3,447,729	1,020,824	25,000,000		573,563	0	
14	COMMUNITY SERVICES	3000	500	0		0	0					
15	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,919,660	198,597	255,689	0	187,948	0			0	
16	DEBT SERVICES	5000	0	0	7,710,868	0	0			0	0	
17	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0			0	0	
18	Total Direct Disbursements/Expenditures		37,773,405	4,211,985	7,966,557	3,447,729	1,718,696	25,000,000		573,563	0	
19	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,958,000	0	0	0	0	0		0	0	
20	Total Disbursements/Expenditures		41,731,405	4,211,985	7,966,557	3,447,729	1,718,696	25,000,000		573,563	0	
21	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(965,979)	95,458	(1,955,038)	(24,997)	18,016	(24,670,000)	300,000	2,859	0	
22	OTHER SOURCES/USES OF FUNDS											
23	OTHER SOURCES OF FUNDS (7000)											
24	PERMANENT TRANSFER FROM VARIOUS FUNDS											
25	Abolishment or Abatement of the Working Cash Fund	7110										
26	Transfer of Working Cash Fund Interest	7120										
27	Transfer Among Funds	7130										
28	Transfer of Interest	7140										
29	Transfer from Capital Projects Fund to O&M Fund	7150										
30	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160										
31	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ³ Proceeds to Debt Service Fund	7170										
32	SALE OF BONDS (7200)											
33	Principal on Bonds Sold ⁴	7210										
34	Premium on Bonds Sold	7220										
35	Accrued Interest on Bonds Sold	7230										
36	Sale or Compensation for Fixed Assets ⁵	7300										
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			105,368							
38	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			11,584							
39	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			546,269							
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			45,195							
41	Transfer to Capital Projects Fund	7800										
42	ISBE Loan Proceeds	7900										
43	Other Sources Not Classified Elsewhere	7990	336,195									
44	Total Other Sources of Funds		336,195	0	708,416	0	0	0	0	0	0	
45												

BUDGET SUMMARY

	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)	
	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 ² Proceeds to O&M Fund	8160										
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	105,368								0	
57	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500	11,584									
58	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600	546,269									
59	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700	45,195									
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		708,416	0	0	0	0	336,195	0	0	0	
64	Total Other Sources/Uses of Fund		(372,221)	0	708,416	0	0	(336,195)	0	0	0	
65	ESTIMATED ENDING FUND BALANCE June 30, 2010		5,079,494	3,147,635	2,722,241	970,878	403,836	2,410,160	15,072,995	17,144	25,554	
66												
67	SUMMARY OF EXPENDITURES (by Major Object)											
68	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
69	Object Name											
70	Salaries	100	24,769,487	864,762		1,716,854		0		0	0	27,351,103
71	Employee Benefits	200	3,679,036	150,000		269,196	1,718,696	0		0	0	5,816,928
72	Purchased Services	300	2,810,729	1,778,884	0	1,139,974		0		573,563	0	6,303,150
73	Supplies & Materials	400	1,424,253	1,264,350		321,195		0		0	0	3,009,798
74	Capital Outlay	500	326,125	69,000		0		25,000,000		0	0	25,395,125
75	Other Objects	600	4,662,775	64,989	7,966,557	510	0	0		0	0	12,694,831
76	Non-Capitalized Equipment	700	101,000	20,000		0		0		0	0	121,000
77	Termination Benefits	800	0	0		0		0		0	0	0
78	Total Expenditures		37,773,405	4,211,985	7,966,557	3,447,729	1,718,696	25,000,000		573,563	0	80,691,935

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		7,457,338	3,145,078	3,936,644	722,824	416,460	28,566,106	14,772,995	10,534	25,553	
4	Total Direct Receipts & Other Sources ⁸		37,143,621	4,307,443	6,719,935	3,422,732	1,736,712	330,000	300,000	576,422	0	
5	OTHER RECEIPTS											
6	Interfund Loans Payable (Loans from Other Funds)	411										
7	Interfund Loans Receivable (Repayment of Loans)	141										
8	Notes and Warrants Payable	433										
9	Other Current Assets	199										
10	Total Other Receipts		0	0	0	0	0	0	0	0	0	
11	Total Direct Receipts, Other Sources, & Other Receipts		37,143,621	4,307,443	6,719,935	3,422,732	1,736,712	330,000	300,000	576,422	0	
12	Total Amount Available		44,600,959	7,452,521	10,656,579	4,145,556	2,153,172	28,896,106	15,072,995	586,956	25,553	
13	Total Direct Disbursements & Other Uses ⁹		38,481,821	4,211,985	7,966,557	3,447,729	1,718,696	25,336,195	0	573,563	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		38,481,821	4,211,985	7,966,557	3,447,729	1,718,696	25,336,195	0	573,563	0	
21	ENDING CASH BALANCE ON HAND June 30, 2010 ⁷		6,119,138	3,240,536	2,690,022	697,827	434,476	3,559,911	15,072,995	13,393	25,553	

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	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	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	26,773,925	4,097,443	5,340,964	1,710,681	697,142			576,422	
6	Leasing Purposes Levy ¹²	1130	338,924								
7	Special Education Purposes Levy	1140	26,071								
8	FICA and Medicare Only Levies	1150					697,142				
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		27,138,920	4,097,443	5,340,964	1,710,681	209,112				
13	PAYMENTS IN LIEU OF TAXES						1,603,396	0	0	576,422	0
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	525,266				131,316				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		525,266	0	0	0	131,316	0	0	0	0
19	TUITION ¹⁴										
20	Regular Tuition from Pupils or Parents (In State)	1311	913,000								
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	271,000								
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									
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		1,184,000								
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				12,000					
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421				12,000					
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									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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					24,000					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	90,000	20,000	110,000	3,500	2,000	300,000	300,000		
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		90,000	20,000	110,000	3,500	2,000	300,000	300,000	0	0
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	1,387,000								
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	40,000								
75	Total Food Service		1,427,000								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	90,000								
78	Admissions - Other	1719	8,500								
79	Fees	1720	627,300	140,000							
80	Book Store Sales	1730	15,000								
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		740,800	140,000							
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		50,000							
96	Contributions and Donations from Private Sources	1920	60,000								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940						30,000			
99	Refund of Prior Years' Expenditures	1950	22,000								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	58,000								
102	Proceeds from Vendors' Contracts	1980	60,000								
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993									
107	Other Local Revenues (Describe & Itemize)	1999	55,000								
108	Total Other Revenue from Local Sources		255,000	50,000	0	0	0	30,000	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	31,360,986	4,307,443	5,450,964	1,738,181	1,736,712	330,000	300,000	576,422	0

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
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	1,928,938								
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	166,231								
121	Total Unrestricted Grants-In-Aid		2,095,169	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	400,000								
125	Special Education - Extraordinary	3105	400,000								
126	Special Education - Personnel	3110	300,000								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145	13,410								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		1,113,410	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	33,783								
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		33,783	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TP1 and TBE	3305	44,318								
143	Bilingual Ed Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		44,318				0				
145	State Free Lunch & Breakfast	3360	5,100								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	60,000								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500				622,776					
152	Transportation - Special Education	3510				1,061,775					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		1,684,551	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	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
62	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
63	Chicago General Education Block Grant	3766									
64	Chicago Educational Services Block Grant	3767									
65	School Safety & Educational Improvement Block Grant	3775	141,530								
66	Technology - Learning Technology Centers	3780									
67	State Charter Schools	3815									
68	Extended Learning Opportunities - Summer Bridges	3825									
69	Infrastructure Improvements - Planning/Construction	3920									
70	School Infrastructure - Maintenance Projects	3925									
71	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	3,000								
72	Total Restricted Grants-In-Aid		1,401,141	0	0	1,684,551	0	0	0	0	0
73	Total Receipts/Revenues from State Sources	3000	3,496,310	0	0	1,684,551	0	0	0	0	0
74	RECEIPTS/REVENUES FROM FEDERAL SOURCES										
75	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
76	Federal Impact Aid	4001									
77	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
78	Total Unrestricted Grants-In-Aid Received Directly from Fed. Govt.		0	0	0	0	0	0	0	0	0
79	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
80	Head Start	4045									
81	Construction (Impact Aid)	4050									
82	MAGNET	4060									
83	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
84	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
85	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
86	TITLE V										
87	Title V-Innovation and Flexibility Formula	4100									
88	Title V-SEA Projects	4105									
89	Title V-Rural and Low Income Schools (REI)	4107									
90	Title V-Other (Describe & Itemize)	4199									
91	Total Title V		0	0		0	0				
92	FOOD SERVICE										
93	Breakfast Start-Up	4200									
94	National School Lunch Program	4210									
95	Special Milk Program	4215	10,000								
96	School Breakfast Program	4220									
97	Summer Food Service Admin/Program	4225									
98	Child Care Commodity/SFS 13-Adult Day Care	4226									
99	Food Service - Other (Describe & Itemize)	4299									
100	Total Food Service		10,000				0				
101	TITLE I										
102	Title I - Low Income	4300	106,052								
103	Title I - Low Income - Neglected, Private	4305									
104	Title I - Comprehensive School Reform	4332									
105	Title I - Reading First	4334									
106	Title I - Even Start	4335									
107	Title I - Reading First SEA Funds	4337									
108	Title I - Migrant Education	4340									
109	Title I - Other (Describe & Itemize)	4399									
110	Total Title I		106,052	0		0	0				

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
211	TITLE IV										
212	Title IV - Safe & Drug Free Schools - Formula	4400	7,768								
213	Title IV - 21st Century	4421									
214	Title IV - Other (Describe & Itemize)	4499									
215	Total Title IV		7,768	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	281,610								
220	Federal Special Education - IDEA Room & Board	4625	200,000								
221	Federal Special Education - IDEA Discretionary	4630									
222	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
223	Total Federal Special Education		481,610	0		0	0				
224	CTE - PERKINS										
225	CTE - Perkins-Title IIIIE Tech Prep	4770	27,000								
226	CTE - Other (Describe & Itemize)	4799									
227	Total CTE - Perkins		27,000	0			0				
228	Federal - Adult Education	4810									
229	General State Aid - Education Stabilization	4850	567,334								
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	605,717								
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			560,555						
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		1,173,051	0	560,555	0	0	0		0	0
259	Advanced Placement Fee/International Baccalaureate	4904									
260	Emergency Immigrant Assistance	4905	5,500								
261	Title III - English Language Acquisition	4909	10,900								
262	Learn & Serve America	4910									
263	McKinney Education for Homeless Children	4920									
264	Title II - Eisenhower - Professional Development Formula	4930									
265	Title II - Teacher Quality	4932	49,249								

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	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
266	Federal Charter Schools	4960									
267	Medicaid Matching Funds - Administrative Outreach	4991	43,000								
268	Medicaid Matching Funds - Fee-For-Service Program	4992	36,000								
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		1,950,130	0	560,555	0	0	0		0	0
271	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,950,130	0	560,555	0	0	0	0	0	0
272	TOTAL DIRECT RECEIPTS/REVENUES		36,807,426	4,307,443	6,011,519	3,422,732	1,736,712	330,000	300,000	576,422	0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
	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	13,143,805	1,951,187	526,917	780,757	267,625	11,202			16,681,493
6	Pre-K Programs	1125									0
7	Special Education Programs (Functions 1200 - 1220)	1200	2,858,038	429,444	81,000	68,000		420,503	20,000		3,876,985
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	44,604	540	9,606	2,000					56,750
12	CTE Programs	1400	1,245,646	145,338	11,537	125,575		900			1,528,996
13	Interscholastic Programs	1500	1,256,454	78,841	219,565	90,600		600	16,000		1,662,060
14	Summer School Programs	1600	202,786	2,425	19,312	8,000					232,523
15	Gifted Programs	1650									0
16	Driver's Education Programs	1700	120,110	13,960	5,100	10,000	29,800				178,970
17	Bilingual Programs	1800	344,456	66,489		5,000	5,500				421,445
18	Truant Alternative & Optional Programs	1900									0
19	Pre-K Programs - Private Tuition	1910									0
20	Regular K-12 Programs Private Tuition	1911									0
21	Special Education Programs K-12 Private Tuition	1912						2,122,000			2,122,000
22	Special Education Programs Pre-K Tuition	1913									0
23	Remedial/Supplemental Programs K-12 Private Tuition	1914						117,000			117,000
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	19,215,899	2,688,224	873,037	1,089,932	302,925	2,672,205	36,000	0	26,878,222
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	768,405	112,792	55,000	16,000					952,197
36	Guidance Services	2120	1,201,210	180,204	2,431	2,225		350			1,386,420
37	Health Services	2130	167,921	27,049	32,000	6,876					233,846
38	Psychological Services	2140	206,608	37,556							244,164
39	Speech Pathology & Audiology Services	2150			37,945						37,945
40	Other Support Services - Pupils (Describe & Itemize)	2190									0
41	Total Support Services - Pupil	2100	2,344,144	357,601	127,376	25,101	0	350	0	0	2,854,572
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	186,380	56,435	80,869	130,530					454,214
44	Educational Media Services	2220	953,725	163,808	49,600	118,390	13,200	500	60,000		1,359,223
45	Assessment & Testing	2230	10,000		12,000						22,000
46	Total Support Services - Instructional Staff	2200	1,150,105	220,243	142,469	248,920	13,200	500	60,000	0	1,835,437
47	Support Services - General Administration										
48	Board of Education Services	2310	7,562		360,966	16,650		21,580			406,758
49	Executive Administration Services	2320	283,306	37,349	16,385	2,800		3,770			343,610
50	Special Area Administration Services	2330	14,362	2,080							16,442
51	Tort Immunity Services	2360 - 2370									0
52	Total Support Services - General Administration	2300	305,230	39,429	377,351	19,450	0	25,350	0	0	766,810
53	Support Services - School Administration										
54	Office of the Principal Services	2410	579,750	142,524		29,000		14,710			765,984
55	Other Support Services - School Administration (Describe & Itemize)	2490	497,528	113,666							611,194
56	Total Support Services - School Administration	2400	1,077,278	256,190	0	29,000	0	14,710	0	0	1,377,178

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
57	Support Services - Business										
58	Direction of Business Support Services	2510	134,264	33,045							
59	Fiscal Services	2520	270,034	33,082	11,000	7,500		30,000			167,309
60	Operation & Maintenance of Plant Services	2540			235						351,616
61	Pupil Transportation Services	2550									235
62	Food Services	2560			1,248,000		10,000		5,000		0
63	Internal Services	2570									1,263,000
64	Total Support Services - Business	2500	404,298	66,127	1,259,235	7,500	10,000	30,000	5,000	0	1,782,160
65	Support Services - Central										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620									0
68	Information Services	2630	75,224	7,817	1,000	300					84,341
69	Staff Services	2640	197,309	43,405	8,800	2,800					252,314
70	Data Processing Services	2660	0	0	0	1,000					1,000
71	Total Support Services - Central	2600	272,533	51,222	9,800	4,100	0	0	0	0	337,655
72	Other Support Services (Describe & Itemize)	2900			21,211						21,211
73	Total Support Services	2000	5,553,588	990,812	1,937,442	334,071	23,200	70,910	65,000	0	8,975,023
74	COMMUNITY SERVICES (ED)	3000			250	250					500
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									0
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			0			0			0
84	Payments for Regular Programs - Tuition	4210									0
85	Payments for Special Education Programs - Tuition	4220						1,100,660			0
86	Payments for Adult/Continuing Education Programs - Tuition	4230									1,100,660
87	Payments for CTE Programs - Tuition	4240						819,000			0
88	Payments for Community College Programs - Tuition	4270									819,000
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						1,919,660			1,919,660
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			0			1,919,660			1,919,660
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

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
10	Debt Service - Interest on Long-Term Debt	5200									
11	Total Debt Service	5000						0			0
12	PROVISION FOR CONTINGENCIES (ED)	6000									0
13	Total Direct Disbursements/Expenditures		24,769,487	3,679,036	2,810,729	1,424,253	326,125	4,662,775	101,000	0	37,773,405
14	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(965,979)
15											
16	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
17	SUPPORT SERVICES (O&M)										
18	Support Services - Pupil										
19	Other Support Services - Pupils (Describe & Itemize)	2190									0
20	Support Services - Business										0
21	Direction of Business Support Services	2510									0
22	Facilities Acquisition & Construction Services	2530									0
23	Operation & Maintenance of Plant Services	2540	864,762	150,000	1,645,251	1,264,350	69,000	25	20,000		4,013,388
24	Pupil Transportation Services	2550									0
25	Food Services	2560									0
26	Total Support Services - Business	2500	864,762	150,000	1,645,251	1,264,350	69,000	25	20,000	0	4,013,388
27	Other Support Services (Describe & Itemize)	2900									0
28	Total Support Services	2000	864,762	150,000	1,645,251	1,264,350	69,000	25	20,000	0	4,013,388
29	COMMUNITY SERVICES (O&M)	3000									0
30	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										0
31	Payments to Other Govt Units (In-State)										
32	Payments for Special Education Programs	4120			133,633			30,464			164,097
33	Payments for CTE Program	4140						34,500			34,500
34	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
35	Total Payments to Other Govt Units (In-State)	4100			133,633			64,964			198,597
36	Payments to Other Govt Units (Out of State)	4400									0
37	Total Payments to Other District and Govt Unit	4000			133,633			64,964			198,597
38	DEBT SERVICE (O&M)										
39	Debt Service - Interest on Short-Term Debt										
40	Tax Anticipation Warrants	5110									0
41	Tax Anticipation Notes	5120									0
42	Corporate Personal Prop Replacement Tax Anticip Notes	5130									0
43	State Aid Anticipation Certificates	5140									0
44	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
45	Total Debt Service - Interest on Short-Term Debt	5100						0			0
46	Debt Service - Interest on Long-Term Debt	5200									0
47	Total Debt Service	5000						0			0
48	PROVISION FOR CONTINGENCIES (O&M)	6000									0
49	Total Direct Disbursements/Expenditures		864,762	150,000	1,778,884	1,264,350	69,000	64,969	20,000	0	4,211,985
50	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										95,458
51											

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
52	30 - DEBT SERVICE FUND (DS)										
53	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000						255,689			255,689
54	DEBT SERVICE (DS)										
55	Debt Service - Interest on Short-Term Debt										
56	Tax Anticipation Warrants	5110									
57	Tax Anticipation Notes	5120									0
58	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
59	State Aid Anticipation Certificates	5140									0
60	Other Interest on Short-Term Debt (Describe & Itemize)	5150						1,398			1,398
61	Total Debt Service - Interest On Short-Term Debt	5100						1,398			1,398
62	Debt Service - Interest on Long-Term Debt	5200						3,196,872			3,196,872
63	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						3,478,598			3,478,598
64	Debt Service Other (Describe & Itemize)	5400						1,034,000			1,034,000
65	Total Debt Service	5000			0			7,710,868			7,710,868
66	PROVISION FOR CONTINGENCIES (DS)	6000									0
67	Total Direct Disbursements/Expenditures				0			7,966,557			7,966,557
68	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,955,038)
69											
70	40 - TRANSPORTATION FUND (TR)										
71	SUPPORT SERVICES (TR)										
72	Other Support Services - Pupils (Describe & Itemize)	2190									0
73	Pupil Transportation Services	2550	1,716,854	269,196	1,139,974	321,195	0	510	0		3,447,729
74	Other Support Services (Describe & Itemize)	2900									0
75	Total Support Services	2000	1,716,854	269,196	1,139,974	321,195	0	510	0	0	3,447,729
76	COMMUNITY SERVICES (TR)	3000									0
77	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
78	Payments to Other Govt Units (In-State)										
79	Payments for Regular Program	4110									0
80	Payments for Special Education Programs	4120									0
81	Payments for Adult/Continuing Education Programs	4130									0
82	Payments for CTE Programs	4140									0
83	Payments for Community College Programs	4170									0
84	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
85	Total Payments to Other Govt Units (In-State)	4100			0			0			0
86	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
87	Total Payments to Other Districts & Govt Units	4000			0			0			0
88	DEBT SERVICE (TR)										
89	Debt Service - Interest on Short-Term Debt										
90	Tax Anticipation Warrants	5110									0
91	Tax Anticipation Notes	5120									0
92	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
93	State Aid Anticipation Certificates	5140									0
94	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
95	Total Debt Service - Interest On Short-Term Debt	5100						0			0
96	Debt Service - Interest on Long-Term Debt	5200									0
97	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
98	Debt Service - Other (Describe and Itemize)	5400									0
99	Total Debt Service	5000						0			0
100	PROVISION FOR CONTINGENCIES (TR)	6000									0
101	Total Direct Disbursements/Expenditures		1,716,854	269,196	1,139,974	321,195	0	510	0	0	3,447,729
102	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(24,997)

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
03											
04	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
05	INSTRUCTION (MR/SS)										
06	Regular Program	1100		238,334							
07	Pre-K Programs	1125									238,334
08	Special Education Programs (Functions 1200-1220)	1200		200,817							0
09	Special Education Programs Pre-K	1225									200,817
10	Remedial and Supplemental Programs K-12	1250									0
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300		647							0
13	CTE Programs	1400		18,063							647
14	Interscholastic Programs	1500		34,002							18,063
15	Summer School Programs	1600		12,121							34,002
16	Gifted Programs	1650									12,121
17	Driver's Education Programs	1700		1,742							0
18	Bilingual Programs	1800		4,198							1,742
19	Truant Alternative & Optional Programs	1900									4,198
20	Total Instruction	1000		509,924							0
21	SUPPORT SERVICES (MR/SS)										
22	Support Services - Pupil										
23	Attendance & Social Work Services	2110		59,141							
24	Guidance Services	2120		65,386							59,141
25	Health Services	2130		33,384							65,386
26	Psychological Services	2140		4,869							33,384
27	Speech Pathology & Audiology Services	2150									4,869
28	Other Support Services - Pupils (Describe & Itemize)	2190									0
29	Total Support Services - Pupil	2100		162,780							0
30	Support Services - Instructional Staff										
31	Improvement of Instruction Services	2210		11,514							
32	Educational Media Services	2220		124,643							11,514
33	Assessment & Testing	2230									124,643
34	Total Support Services - Instructional Staff	2200		136,157							0
35	Support Services - General Administration										
36	Board of Education Services	2310		1,929							
37	Executive Administration Services	2320		17,933							1,929
38	Special Area Administrative Services	2330		116							17,933
39	Claims Paid from Self Insurance Fund	2361									116
40	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
41	Unemployment Insurance Payments	2363									0
42	Insurance Payments (regular or self-insurance)	2364									0
43	Risk Management and Claims Services Payments	2365									0
44	Judgment and Settlements	2366									0
45	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
46	Reciprocal Insurance Payments	2368									0
47	Legal Service	2369									0
48	Total Support Services - General Administration	2300		19,978							0
49	Support Services - School Administration										
50	Office of the Principal Services	2410		27,269							
51	Other Support Services - School Administration (Describe & Itemize)	2490		20,049							27,269
52	Total Support Services - School Administration	2400		47,318							20,049
53	Support Services - Business										
54	Direction of Business Support Services	2510		6,252							
55	Fiscal Services	2520		71,069							6,252
56	Facilities Acquisition & Construction Services	2530									71,069
											0

De2000-0040 D. 1. "B2B E-commerce in the U.S."

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
	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									
310	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
311	Unemployment Insurance Payments	2363			293,988						0
312	Insurance Payments (regular or self-insurance)	2364			14,000						293,988
313	Risk Management and Claims Services Payments	2365			265,575						14,000
314	Judgment and Settlements	2366									265,575
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	573,563	0	0	0	0	0	0
321	DEBT SERVICE (TF)										573,563
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 on 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	573,563	0	0	0	0	0	573,563
329	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,859
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)										0
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			0
350	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
351	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

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

1. Page 5, Revenue Account No. 1190, Municipal Retirement Fund - SEDOL IMRF levy \$209,112
2. Page 6, Revenue Account No. 1690, Education Fund - Catering revenue from food service operations \$40,000
3. Page 6, Other Local Revenue Account No. 1999, Education Fund - Erate and other miscellaneous revenue \$55,000
4. Page 7, Other Unrestricted Grants-in-Aid Account No. 3009, Education Fund - Transition assistance \$166,231
5. Page 8, Other Restricted Revenue Account No. 3999, Education Fund - National Teacher Certification \$3,000
6. Page 11, Other Support Services Function No. 2490, Education Fund - Dean's salaries and benefits \$611,194
7. Page 12, Other Support Services Function No. 2900, Education Fund - supplemental education services Title I \$21,211
8. Page 14, Interest on Short Term Debt Function No. 5150, Debt Service Fund - interest on SEDOL debt \$1,398
9. Page 14, Principal on Short Term Debt Function No. 5400, Debt Service Fund - principal on SEDOL debt and bond fees \$1,034,000
10. Page 15, Other Support Services Function No. 2490, Municipal Retirement Fund - Dean's medicare \$20,049

Warren Township High School District No. 121

34-049-1210-17

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only

	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
Direct Revenues	36,807,426	4,307,443	3,422,732	300,000	44,837,601
Direct Expenditures	37,773,405	4,211,985	3,447,729		45,433,119
Difference	(965,979)	95,458	(24,997)	300,000	(595,518)
Estimated Fund Balance - June 30, 2010	5,079,494	3,147,635	970,878	15,072,995	24,271,002

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	Warren Township High School District No. 121 34-049-1210 <i>District Number</i>		DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3			FY2009-10				
4			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		6,417,694	3,052,177	995,875	14,772,995	25,238,741
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	31,360,986	4,307,443	1,738,181	300,000	37,706,610
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	3,496,310	0	1,684,551	0	5,180,861
12	FEDERAL SOURCES	4000	1,950,130	0	0	0	1,950,130
13	Total Receipts/Revenues		36,807,426	4,307,443	3,422,732	300,000	44,837,601
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	26,878,222				26,878,222
16	SUPPORT SERVICES	2000	8,975,023	4,013,388	3,447,729		16,436,140
17	COMMUNITY SERVICES	3000	500	0	0		500
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,919,660	198,597	0		2,118,257
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		37,773,405	4,211,985	3,447,729		45,433,119
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(965,979)	95,458	(24,997)	300,000	(595,518)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		336,195	0	0	0	336,195
25	OTHER USES OF FUNDS (8000)		708,416	0	0	0	708,416
26	TOTAL OTHER SOURCES/USES OF FUNDS		(372,221)	0	0	0	(372,221)
27	ESTIMATED ENDING FUND BALANCE		5,079,494	3,147,635	970,878	15,072,995	24,271,002

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

	A	B	H	I	J	K	L
1	Warren Township High School District No. 121 34-049-1210 <i>District Number</i>		ESTIMATED BUDGET				
2			FY2010-11				
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)		5,079,494	3,147,635	970,878	15,072,995	24,271,002
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		5,079,494	3,147,635	970,878	15,072,995	24,271,002

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

	A	B	M	N	O	P	Q
1	Warren Township High School District No. 121 34-049-1210 <i>District Number</i>		ESTIMATED BUDGET				
2			FY2011-12				
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)		5,079,494	3,147,635	970,878	15,072,995	24,271,002
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		5,079,494	3,147,635	970,878	15,072,995	24,271,002

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

	A	B	R	S	T	U	V
1	Warren Township High School District No. 121 34-049-1210 <i>District Number</i>		ESTIMATED BUDGET				
2			FY2012-13				
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)		5,079,494	3,147,635	970,878	15,072,995	24,271,002
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		5,079,494	3,147,635	970,878	15,072,995	24,271,002

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

	A	B	W	X	Y	Z
1	Warren Township High School District No. 121 34-049-1210 District Number		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: _____ (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)		25,238,741	24,271,002	24,271,002	24,271,002
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	37,706,610	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	5,180,861	0	0	0
12	FEDERAL SOURCES	4000	1,950,130	0	0	0
13	Total Receipts/Revenues		44,837,601	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	26,878,222	0	0	0
16	SUPPORT SERVICES	2000	16,436,140	0	0	0
17	COMMUNITY SERVICES	3000	500	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	2,118,257	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		45,433,119	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(595,518)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		336,195	0	0	0
25	OTHER USES OF FUNDS (8000)		708,416	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(372,221)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		24,271,002	24,271,002	24,271,002	24,271,002

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

Warren Township High School District No. 121**34-049-1210-17**

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:

- 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:

Warren Township High School District No. 121 34-049-1210-17

See: School Code, Section 10-20.21 - Contracts

[illegible]

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	
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.	
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.	ACCRUAL
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, Line 19).	
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