

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

Amended Budget

SCHOOL DISTRICT BUDGET FORM *
July 1, 2008 - June 30, 2009

Unbalanced budget, a deficit reduction plan must be adopted and submitted concurrently with this budget. This deficit reduction plan must result in a balanced budget by the last year of the attached plan, as adopted by the local board of education.

District Name: DeLand-Weldon CUSD #57
District RCDT No: 39-074-0570-26

Budget of DeLand-Weldon CUSD #57 School District No. 57, County of Piatt,
State of Illinois, for the Fiscal Year beginning July 1, 2008 and ending June 30, 2009.

WHEREAS the Board of Education of DeLand-Weldon CUSD #57 School District No. 57,
County of Piatt, 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 22 day of September, 20 08,
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, 2008 and ending June 30, 2009.

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 08 by a roll call vote of 5 Yeas, and Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
Jennifer Crozier	
Gary Crull	
Steve Followell	
Joshua Shofner	
Jack Swartz	

- * 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/2009/budget.htm. The electronic version does not require member signatures.

	A	B	C	D	E	F	G	H	I	J	K
1	DeLand-Weldon CUSD #57										
2	39-074-0570-26										
3	[See page 31 for references]										
4			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
5	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
6	ESTIMATED BEGINNING FUND BALANCE July 1, 2008 ¹		57,686	252,075	957	(5,891)	146,257	0	0	0	53,376
7	RECEIPTS/REVENUES										
8	LOCAL SOURCES	1000	1,321,300	300,000	46,300	80,500	89,000	0	21,000	143,000	21,500
9	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA	2000	13,413	0		0	0				
10	STATE SOURCES	3000	208,350	0	0	125,450	0	0	0	0	0
11	FEDERAL SOURCES	4000	137,978	0	0	0	0	0	0	0	0
12	Total Direct Receipts/Revenues		1,681,041	300,000	46,300	205,950	89,000	0	21,000	143,000	21,500
13	Receipts/Revenues for "On Behalf of" Payments ²	3998									
14	Total Receipts/Revenues		1,681,041	300,000	46,300	205,950	89,000	0	21,000	143,000	21,500
15	DISBURSEMENTS/EXPENDITURES										
16	INSTRUCTION	1000	1,225,137				24,768				
17	SUPPORT SERVICES	2000	481,937	312,592		227,479	54,420	0		128,000	35,000
18	COMMUNITY SERVICES	3000	11,565	0		0	1,948				
19	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	171,631	0	0	0	0	0			0
20	DEBT SERVICES	5000	0	0	45,900	0	0			0	0
21	PROVISION FOR CONTINGENCIES	6000	0	0	400	0	0	0		0	0
22	Total Direct Disbursements/Expenditures		1,890,270	312,592	46,300	227,479	81,136	0		128,000	35,000
23	Disbursements/Expenditures for "On Behalf of" Payments ²	4180	0	0	0	0	0	0		0	0
24	Total Disbursements/Expenditures		1,890,270	312,592	46,300	227,479	81,136	0		128,000	35,000
25	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(209,229)	(12,592)	0	(21,529)	7,864	0	21,000	15,000	(13,500)
26	OTHER FINANCING SOURCES/USES										
27	OTHER FINANCING SOURCES (7000)										
28	PERMANENT TRANSFER FROM VARIOUS FUNDS										
29	Abolishment or Abatement of the Working Cash Fund	7110									
30	Transfer of Working Cash Fund Interest	7120									
31	Transfer Among Funds	7130									
32	Transfer of Interest	7140									
33	Transfer from Capital Projects Fund to O&M Fund	7150									
34	Transfer of Excess Fire Prev. & Safety Tax & Interest ³ Proceeds to O&M Fund	7160									
35	Transfer of Excess Accumulated Fire Prev. & Safety Tax and Int. ³ Proceeds to Debt Service Fund	7170									
36	SALE OF BONDS (7200)										
37	Principal on Bonds Sold ⁴	7210							240,000		
38	Premium on Bonds Sold	7220									
39	Accrued Interest on Bonds Sold	7230									
40	Sale or Compensation for Fixed Assets ⁵	7300									
41	Transfer to Debt Service to Pay Principal on Capital Leases	7400									

BUDGET SUMMARY

4	A	B	C	D	E	F	G	H	I	J	K
5	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
42	Transfer to Debt Service to Pay Interest on Capital Leases	7500									
43	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600									
44	Transfer to Debt Service to Pay Interest on Revenue Bonds	7700									
45	Transfer to Capital Projects Fund	7800									
46	ISBE Loan Proceeds	7900									
47	Other Sources Not Classified Elsewhere	7990									
48	Total Other Financing Sources		0	0	0	0	0	0	240,000	0	0
49	OTHER FINANCING USES (8000)										
50	PERMANENT TRANSFER TO VARIOUS FUNDS										
51	TRANSFER TO VARIOUS OTHER FUNDS (8100)										
52	Abolishment or Abatement of the Working Cash Fund	8110							0		
53	Transfer of Working Cash Fund Interest	8120							0		
54	Transfer Among Funds	8130									
55	Transfer of Interest ⁶	8140									
56	Transfer from Capital Projects Fund to O&M Fund	8150						0			
57	Transfer of Excess Fire Prev. & Safety Tax & Interest Proceeds to O&M Fund	8160									0
58	Transfer of Excess Accumulated Fire Prev. & Safety Tax and Int. Proceeds to Debt Service Fund	8170									0
59	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400									
60	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500									
61	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600									
62	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700									
63	Transfer to Capital Projects Fund	8800									
64	Transfer to Debt Service Fund for Princ. & Int. on ISBE Loans	8910									
65	Other Uses Not Classified Elsewhere	8990									
66	Total Other Financing Uses		0	0	0	0	0	0	0	0	0
67	Total Other Financing Sources/Uses		0	0	0	0	0	0	240,000	0	0
68	ESTIMATED ENDING FUND BALANCE June 30, 2009		(151,543)	239,483	957	(27,420)	154,121	0	261,000	15,000	39,876

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2008 ⁷		57,686	252,075	957	(5,891)	146,257				53,376
4	Total Direct Receipts & Other Financing Sources ⁸		1,681,041	300,000	46,300	205,950	89,000		261,000	143,000	21,500
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										
11	Total Direct Receipts, Other Financing Sources, & Other Receipts		1,681,041	300,000	46,300	205,950	89,000		261,000	143,000	21,500
12	Total Amount Available		1,738,727	552,075	47,257	200,059	235,257		261,000	143,000	74,876
13	Total Direct Disbursements & Other Financing Uses ⁹		1,890,270	312,592	46,300	227,479	81,136			128,000	35,000
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements										
20	Total Direct Disbursements, Other Financing Uses, & Other Disbursements		1,890,270	312,592	46,300	227,479	81,136			128,000	35,000
21	ENDING CASH BALANCE ON HAND June 30, 2009 ⁷		(151,543)	239,483	957	(27,420)	154,121		261,000	15,000	39,876

1	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 Levies ¹¹	-	1,140,000	300,000	45,900	80,000	35,500		20,000	141,000	20,000
6	Leasing Levy ¹²	1130	20,000								
7	Special Education Levy	1140	16,000								
8	Social Security/Medicare Levies	1150					44,500				
9	Area Vocational Construction Levy	1160									
10	Summer School Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by LEA		1,176,000	300,000	45,900	80,000	80,000		20,000	141,000	20,000
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	62,600				4,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		62,600				4,000				
19	TUITION ¹⁴										
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other LEAs (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer Sch. - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch. - Tuition from Other LEAs (In State)	1322									
26	Summer Sch. - Tuition from Other Sources (In State)	1323									
27	Summer Sch. - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other LEAs (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed. - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed. - Tuition from Other LEAs (In State)	1342									
34	Special Ed. - Tuition from Other Sources (In State)	1343									
35	Special Ed. - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other LEAs (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										
41	TRANSPORTATION FEES										
42	Reg. Transp. Fees from Pupils or Parents (In State)	1411									
43	Reg. Transp. Fees from Other LEAs (In State)	1412									
44	Reg. Transp. Fees from Private Sources (In State)	1413									
45	Reg. Transp. Fees from Co-curricular Activities (In State)	1415									
46	Reg. Transp. Fees from Other Sources (Out of State)	1416									
47	Summer Sch. - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch.- Transp. Fees from Other LEAs (In State)	1422									
49	Summer Sch. - Transp. Fees from Other Sources (In State)	1423									

1	A	B	C	D	E	F	G	H	I	J	K
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	(90) Fire Prevention & Safety
50	Summer Sch. - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp. Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp. Fees from Other LEAs (In State)	1432									
53	CTE - Transp. Fees from Other Sources (In State)	1433									
54	CTE - Transp. Fees from Other Sources (Out of State)	1434									
55	Special Ed. - Transp. Fees from Pupils or Parents (In State)	1441									
56	Special Ed. - Transp. Fees from Other LEAs (In State)	1442									
57	Special Ed. - Transp. Fees from Other Sources (In State)	1443									
58	Special Ed. - Transp. Fees from Other Sources (Out of State)	1444									
59	Adult - Transp. Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp. Fees from Other LEAs (In State)	1452									
61	Adult - Transp. Fees from Other Sources (In State)	1453									
62	Adult - Transp. Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees										
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	18,700		400	500	5,000		1,000	2,000	1,500
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		18,700		400	500	5,000		1,000	2,000	1,500
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	30,000								
70	Sales to Pupils - Breakfast	1612	2,200								
71	Sales to Pupils - A la Carte	1613	3,500								
72	Sales to Pupils - Other (Describe & Itemize)	1614	2,500								
73	Sales to Adults	1620	1,600								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		39,800								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	6,100								
78	Admissions - Other	1719									
79	Fees	1720	4,100								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		10,200								
83	TEXTBOOK Income										
84	Rentals - Regular Textbook	1811	8,000								
85	Rentals - Summer School Textbook	1812									
86	Rentals - Adult/Continuing Education Textbook	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbook	1821									
89	Sales - Summer School Textbook	1822									
90	Sales - Adult/Continuing Education Textbook	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890	1,000								
93	Total Textbooks		9,000								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910									
96	Contributions and Donations from Private Sources	1920									

1	A	B	C	D	E	F	G	H	I	J	K
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	(90) Fire Prevention & Safety
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other LEAs	1940									
99	Refund Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	2,000								
102	Proceeds from Vendors' Contracts	1980									
103	Payment from Other LEAs	1991									
104	Sale of Vocational Projects	1992									
105	Other Local Fees	1993									
106	Other Local Revenues (Describe & Itemize)	1999	3,000								
107	Total Other Revenue from Local Sources		5,000								
108	Total Receipts/Revenues from Local Sources	1000	1,321,300	300,000	46,300	80,500	89,000		21,000	143,000	21,500
109	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA										
110	Flow-Through Revenue from State Sources	2100	13,413								
111	Flow-Through Revenue from Federal Sources	2200									
112	Other Flow-Through (Describe & Itemize)	2300									
113	Total Flow-Through Receipts/Revenues From One LEA to Another LEA	2000	13,413								
114	RECEIPTS/REVENUES FROM STATE SOURCES										
115	UNRESTRICTED GRANTS-IN-AID										
116	General State Aid - Sec. 18-8.05	3001	100,000								
117	General State Aid - Hold Harmless/Supplemental	3002									
118	Reorganization Incentives (Accounts 3005-3021)	3005									
119	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
120	Total Unrestricted Grants-In-Aid		100,000								
121	RESTRICTED GRANTS-IN-AID										
122	SPECIAL EDUCATION										
123	Special Education - Private Facility Tuition	3100									
124	Special Education - Extraordinary	3105									
125	Special Education - Personnel	3110									
126	Special Education - Orphanage - Individual	3120									
127	Special Education - Orphanage - Summer	3130									
128	Special Education - Summer School	3145									
129	Special Education - Other (Describe & Itemize)	3199									
130	Total Special Education										
131	CAREER AND TECHNICAL EDUCATION (CTE)										
132	CTE - Technical Education - Tech. Prep.	3200	600								
133	CTE - Secondary Program Improvement	3220									
134	CTE - WECEP	3225									
135	CTE - Agriculture Education	3235									
136	CTE - Instructor Practicum	3240									
137	CTE - Student Organizations	3270									
138	CTE - Other (Describe & Itemize)	3299									
139	Total Career and Technical Education		600								
140	BILINGUAL EDUCATION										
141	Bilingual Ed. - Downstate - TP1 and TBE	3305									

1	A	B	C	D	E	F	G	H	I	J	K
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	(90) Fire Prevention & Safety
142	Bilingual Ed. - Transitional	3310									
143	Total Bilingual Education										
144	State Free Lunch & Breakfast	3360	950								
145	School Breakfast Initiative	3365									
146	Driver Education	3370	1,500								
147	Adult Ed. - from ICCB	3410									
148	Adult Ed. - Other (Describe & Itemize)	3499									
149	TRANSPORTATION										
150	Transportation - Regular/Vocational	3500				65,000					
151	Transportation - Special Education	3510				54,850					
152	Transportation - Other (Describe & Itemize)	3599									
153	Total Transportation					119,850					
154	Learning Improvement - Change Grants	3610									
155	Scientific Literacy	3660									
156	Truant Alternative/Optional Education	3695									
157	Early Childhood - Block Grant	3705	93,900			5,600					
158	Reading Improvement Block Grant	3715	6,400								
159	Reading Improvement Block Grant - Reading Recovery	3720									
160	Continued Reading Improvement Block Grant	3725									
161	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775	5,000								
165	Technology - Learning Technology Centers	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Construction	3920									
169	School Infrastructure - Maintenance	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
171	Total Restricted Grants-In-Aid		108,350			125,450					
172	Total Receipts/Revenues from State Sources	3000	208,350			125,450					
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from Fed. Govt.										
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt.										

1	A	B	C	D	E	F	G	H	I	J	K
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	(90) Fire Prevention & Safety
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
185	TITLE V										
186	Title V-Innovation and Flexibility Formula	4100									
187	Title V-LEA Projects	4105									
188	Title V-Rural and Low Income Schools	4107									
189	Title V-Other (Describe & Itemize)	4199									
190	Total Title V										
191	FOOD SERVICE										
192	Breakfast Start-Up	4200									
193	National School Lunch Program	4210	25,000								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	4,000								
196	Summer Food Service Admin./Program	4225									
197	Child Care Commodity/SFS 13-Adult Day Care	4226									
198	Food Service - Other (Describe & Itemize)	4299									
199	Total Food Service		29,000								
200	TITLE I										
201	Title I - Low Income	4300	18,800								
202	Title I - Low Income - Neglected, Private	4305									
203	Title I - Comprehensive School Reform	4332									
204	Title I - Reading First	4334									
205	Title I - Even Start	4335									
206	Title I - Reading First SEA Funds	4337									
207	Title I - Migrant Education	4340									
208	Title I - Other (Describe & Itemize)	4399									
209	Total Title I		18,800								
210	TITLE IV										
211	Title IV - Safe & Drug Free Schools - Formula	4400	500								
212	Title IV - 21st Century	4421									
213	Title IV - Other (Describe & Itemize)	4499									
214	Total Title IV		500								
215	FEDERAL - SPECIAL EDUCATION										
216	Fed - Spec Ed. - Preschool Flow - Through	4600									
217	Fed - Spec Ed. - Preschool Discretionary	4605									
218	Fed - Spec Ed. - IDEA - Flow Through/Low Incidence	4620									
219	Fed - Spec Ed. - IDEA - Room & Board	4625									
220	Fed - Spec Ed. - IDEA - Discretionary	4630									
221	Fed - Spec Ed. - IDEA - Other (Describe & Itemize)	4699									
222	Total Federal Special Education										
223	CTE - PERKINS										
224	CTE - Perkins-Title IIIIE Tech. Prep.	4770									
225	CTE - Other (Describe & Itemize)	4799									
226	Total CTE - Perkins										
227	Federal - Adult Education	4810									
228	Advanced Placement Fee/International Baccalaureate	4904									
229	Emergency Immigrant Assistance	4905									
230	Title III-English Language Acquisition	4909									

1	A	B	C	D	E	F	G	H	I	J	K
			(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
231	Learn & Serve America	4910									
232	McKinney Education for Homeless Children	4920									
233	Title II - Eisenhower - Professional Development Formula	4930									
234	Title II-Teacher Quality	4932	9,800								
235	Federal Charter Schools	4960									
236	Medicaid Matching Funds - Administrative Outreach	4991	48,000								
237	Medicaid Matching Funds - Fee-For-Service Program	4992									
238	Other Restricted Revenue From Federal Sources (Describe & Itemize)	4999	31,878								
239	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		137,978								
240	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	137,978								
241	TOTAL DIRECT RECEIPTS/REVENUES		1,681,041	300,000	46,300	205,950	89,000		21,000	143,000	21,500

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			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	796,718	183,000	7,360	89,956	5,390	1,700			1,084,124
6	Pre-K Programs	1125	60,453	9,200	2,500	4,000	1,800				77,953
7	Special Education Programs (Functions 1200 - 1220)	1200									
8	Special Education Programs Pre-K	1225									
9	Remedial and Supplemental Programs K - 12	1250									
10	Remedial and Supplemental Programs Pre - K	1275									
11	Adult/Continuing Education Programs	1300									
12	CTE Programs	1400									
13	Interscholastic Programs	1500	43,300	4,425	8,515	6,370		450			63,060
14	Summer School Programs	1600									
15	Gifted Programs	1650									
16	Driver's Education Programs	1700									
17	Bilingual Programs	1800									
18	Truant Alternative & Optional Programs	1900									
19	Pre - K Programs - Private Tuition	1910									
20	Regular K - 12 Programs Private Tuition	1911									
21	Special Education Programs K - 12 Private Tuition	1912									
22	Special Education Programs Pre - K Tuition	1913									
23	Remedial/Supplemental Programs K - 12 Private Tuition	1914									
24	Remedial/Supplemental Programs Pre - K Private Tuition	1915									
25	Adult/Continuing Education Programs Private Tuition	1916									
26	CTE Programs Private Tuition	1917									
27	Interscholastic Programs Private Tuition	1918									
28	Summer School Programs Private Tuition	1919									
29	Gifted Programs Private Tuition	1920									
30	Bilingual Programs Private Tuition	1921									
31	Truants Alternative/Opt. Ed. Programs Private Tuition	1922									
32	Total Instruction¹⁴	1000	900,471	196,625	18,375	100,326	7,190	2,150			1,225,137
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110									
36	Guidance Services	2120			50	500					550
37	Health Services	2130			950	50					1,000
38	Psychological Services	2140									
39	Speech Pathology & Audiology Services	2150									
40	Other Support Services - Pupils (Describe & Itemize)	2190			300	2,050					2,350
41	Total Support Services - Pupil	2100			1,300	2,600					3,900
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210									
44	Educational Media Services	2220			50	750	13,413				14,213
45	Assessment & Testing	2230									
46	Total Support Services - Instructional Staff	2200			50	750	13,413				14,213

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
47	Support Services - General Administration										
48	Board of Education Services	2310	200	3,000	62,930			7,728			73,858
49	Executive Administration Services	2320	76,338	15,000	1,550	3,000	1,500	1,150			98,538
50	Special Area Administration Services	2330									
51	Total Support Services - General Administration	2300	76,538	18,000	64,480	3,000	1,500	8,878			172,396
52	Support Services - School Administration										
53	Office of the Principal Services	2410	123,421	27,000	15,800	3,400	200	425			170,246
54	Other Support Services - School Administration (Describe & Itemize)	2490									
55	Total Support Services - School Administration	2400	123,421	27,000	15,800	3,400	200	425			170,246
56	Support Services - Business										
57	Direction of Business Support Services	2510			2,500						2,500
58	Fiscal Services	2520	31,882	50	1,550						33,482
59	Operation & Maintenance of Plant Services	2540			600						600
60	Pupil Transportation Services	2550									
61	Food Services	2560			80,500		4,000				84,500
62	Internal Services	2570									
63	Total Support Services - Business	2500	31,882	50	85,150		4,000				121,082
64	Support Services - Central										
65	Direction of Central Support Services	2610									
66	Planning, Research, Development & Evaluation Services	2620									
67	Information Services	2630									
68	Staff Services	2640									
69	Data Processing Services	2660									
70	Total Support Services - Central	2600									
71	Other Support Services (Describe & Itemize)	2900	100								100
72	Total Support Services	2000	231,941	45,050	166,780	9,750	19,113	9,303			481,937
73	COMMUNITY SERVICES (ED)	3000	10,465		100	1,000					11,565
74	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (ED)										
75	Payments to Other Govt. Units (In-State)										
76	Payments for Regular Programs	4110						631			631
77	Payments for Special Education Programs	4120						163,000			163,000
78	Payments for Adult/Continuing Education Programs	4130									
79	Payments for CTE Programs	4140						8,000			8,000
80	Payments for Community College Programs	4170									
81	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									
82	Total Payments to Districts and Other Govt. Units (In-State)	4100						171,631			171,631
83	Payments for Regular Programs - Tuition	4210									
84	Payments for Special Education Programs - Tuition	4220									
85	Payments for Adult/Continuing Education Programs - Tuition	4230									
86	Payments for CTE Programs - Tuition	4240									
87	Payments for Community College Programs - Tuition	4270									
88	Payments for Other Programs - Tuition	4280									
89	Other Payments to In-State Govt. Units	4290									
90	Total Payments to Other Dist. & Govt. Units - Tuition (In State)	4200									

	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
91	Payments for Regular Programs - Transfers	4310									
92	Payments for Special Education Programs - Transfers	4320									
93	Payments for Adult/Continuing Ed Programs - Transfers	4330									
94	Payments for CTE Programs - Transfers	4340									
95	Payments for Community College Program - Transfers	4370									
96	Payments for Other Programs - Transfers	4380									
97	Other Payments to In-State Govt. Units - Transfers	4390									
98	Total Payments to Other District & Govt. Units - Transfers (In State)	4300									
99	Payments to Other District & Govt. Units (Out of State)	4400									
100	Total Payments to Other District & Govt. Units	4000						171,631			171,631
101	DEBT SERVICES (ED)										
102	Debt Services - Interest on Short-Term Debt										
103	Tax Anticipation Warrants	5110									
104	Tax Anticipation Notes	5120									
105	Corporate Personal Property Repl. Tax Ant. Notes	5130									
106	State Aid Anticipation Certificates	5140									
107	Other Interest on Short-Term Debt	5150									
108	Total Debt Services	5000									
109	PROVISION FOR CONTINGENCIES (ED)										
110	Total Direct Disbursements/Expenditures		1,142,877	241,675	185,255	111,076	26,303	183,084			1,890,270
111	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(209,229)

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
112	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
113	SUPPORT SERVICES (O&M)										
114	Support Services - Pupil										
115	Other Support Services - Pupils (Describe & Itemize)	2190									
116	Support Services - Business										
117	Direction of Business Support Services	2510									
118	Facilities Acquisition & Construction Services	2530									
119	Operation & Maintenance of Plant Services	2540	128,980	22,512	49,800	92,600	3,700	15,000			312,592
120	Pupil Transportation Services	2550									
121	Food Services	2560									
122	Total Support Services - Business	2500	128,980	22,512	49,800	92,600	3,700	15,000			312,592
123	Other Support Services (Describe & Itemize)	2900									
124	Total Support Services	2000	128,980	22,512	49,800	92,600	3,700	15,000			312,592
125	COMMUNITY SERVICES (O&M)										
126	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (O&M)										
127	Payments to Other Govt. Units (In-State)										
128	Payments for Special Education Programs	4120									
129	Payments for CTE Program	4140									
130	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									
131	Total Payments to Other Govt. Units (In-State)	4100									
132	Payments to Other Govt. Units (Out of State)	4400									
133	Total Payments to Other District and Govt. Unit	4000									
134	DEBT SERVICES (O&M)										
135	Debt Services - Interest on Short-Term Debt										
136	Tax Anticipation Warrants	5110									
137	Tax Anticipation Notes	5120									
138	Corporate Personal Prop. Replacement Tax Anticip. Notes	5130									
139	State Aid Anticipation Certificates	5140									
140	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
141	Total Debt Services	5000									
142	PROVISION FOR CONTINGENCIES (O&M)										
143	Total Direct Disbursements/Expenditures		128,980	22,512	49,800	92,600	3,700	15,000			312,592
144	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(12,592)
145	30 - DEBT SERVICE FUND (DS)										
146	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (DS)										
147	DEBT SERVICES (DS)										
148	Debt Services - Interest on Short-Term Debt										
149	Tax Anticipation Warrants	5110									
150	Tax Anticipation Notes	5120									

	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
151	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									
152	State Aid Anticipation Certificates	5140									
153	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
154	Total Debt Service - Interest	5100									
155	Debt Services - Interest on Long-Term Debt	5200						900			900
156	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						45,000			45,000
157	Debt Services Other - Short-Term Debt Principal (Describe & Itemize)	5400									
158	Total Debt Services	5000						45,900			45,900
159	PROVISION FOR CONTINGENCIES (DS)	6000						400			400
160	Total Direct Disbursements/Expenditures							46,300			46,300
161	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
162	40 - TRANSPORTATION FUND (TR)										
163	SUPPORT SERVICES (TR)										
164	Other Support Services - Pupils (Describe & Itemize)	2190									
165	Pupil Transportation Services	2550	110,800	1,035	75,325	38,319		2,000			227,479
166	Other Support Services (Describe & Itemize)	2900									
167	Total Support Services	2000	110,800	1,035	75,325	38,319		2,000			227,479
168	COMMUNITY SERVICES (TR)	3000									
169	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (TR)										
170	Payments to Other Govt. Units (In-State)										
171	Payments for Regular Program	4110									
172	Payments for Special Education Programs	4120									
173	Payments for Adult/Continuing Education Programs	4130									
174	Payments for CTE Programs	4140									
175	Payments for Community College Programs	4170									
176	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									
177	Total Payments to Other Govt. Units (In-State)	4100									
178	Payments to Other Govt. Units (Out-of-State) (Describe & Itemize)	4400									
179	Total Payments to Other Districts & Govt. Units	4000									
180	DEBT SERVICES (TR)										
181	Debt Service - Interest on Short-Term Debt										
182	Tax Anticipation Warrants	5110									
183	Tax Anticipation Notes	5120									
184	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									
185	State Aid Anticipation Certificates	5140									
186	Other Interest on Short-Term Debt (Describe and Itemize)	5150									
187	Total Debt Service - Interest On Short-Term Debt	5100									

	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
188	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									
189	Total Debt Service	5000									
190	PROVISION FOR CONTINGENCIES (TR)	6000									
191	Total Direct Disbursements/Expenditures		110,800	1,035	75,325	38,319		2,000			227,479
192	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(21,529)
193	50 - MUNICIPAL RETIREMENT/SOC. SEC. FUND (MR/SS)										
194	INSTRUCTION (MR/SS)										
195	Regular Program	1100		18,562							18,562
196	Pre-K Programs	1125		5,241							5,241
197	Special Education Programs (Functions 1200-1220)	1200									
198	Special Education Programs Pre-K	1225									
199	Remedial and Supplemental Programs K - 12	1250									
200	Remedial and Supplemental Programs Pre-K	1275									
201	Adult/Continuing Education Programs	1300									
202	CTE Programs	1400									
203	Interscholastic Programs	1500		965							965
204	Summer School Programs	1600									
205	Gifted Programs	1650									
206	Driver's Education Programs	1700									
207	Bilingual Programs	1800									
208	Truant Alternative & Optional Programs	1900									
209	Total Instruction	1000		24,768							24,768
210	SUPPORT SERVICES (MR/SS)										
211	Support Services - Pupil										
212	Attendance & Social Work Services	2110									
213	Guidance Services	2120									
214	Health Services	2130									
215	Psychological Services	2140									
216	Speech Pathology & Audiology Services	2150									
217	Other Support Services - Pupils (Describe & Itemize)	2190									
218	Total Support Services - Pupil	2100									
219	Support Services - Instructional Staff										
220	Improvement of Instruction Services	2210									
221	Educational Media Services	2220									
222	Assessment & Testing	2230									
223	Total Support Services - Instructional Staff	2200									
224	Support Services - General Administration										
225	Board of Education Services	2310									
226	Executive Administration Services	2320		1,050							1,050
227	Special Area Administrative Services	2330									
228	Tort Immunity Services	2360									
229	Claims Paid from Self Insurance Fund	2361									
230	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
231	Unemployment Insurance Payments	2363									
232	Insurance Payments (regular or self-insurance)	2364									
233	Risk Management and Claims Services Payments	2365									
234	Judgment and Settlements	2366									
235	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									
236	Reciprocal Insurance Payments	2368									
237	Legal Service	2369									
238	Total Support Services - General Administration	2300		1,050							1,050
239	Support Services - School Administration										
240	Office of the Principal Services	2410		9,450							9,450
241	Other Support Services - School Administration (Describe & Itemize)	2490									
242	Total Support Services - School Administration	2400		9,450							9,450
243	Support Services - Business										
244	Direction of Business Support Services	2510									
245	Fiscal Services	2520		6,825							6,825
246	Facilities Acquisition & Construction Services	2530									
247	Operation & Maintenance of Plant Service	2540		23,350							23,350
248	Pupil Transportation Services	2550		13,745							13,745
249	Food Services	2560									
250	Internal Services	2570									
251	Total Support Services - Business	2500		43,920							43,920
252	Support Services - Central										
253	Direction of Central Support Services	2610									
254	Planning, Research, Development & Evaluation Services	2620									
255	Information Services	2630									
256	Staff Services	2640									
257	Data Processing Services	2660									
258	Total Support Services - Central	2600									
259	Other Support Services (Describe & Itemize)	2900									
260	Total Support Services	2000		54,420							54,420
261	COMMUNITY SERVICES (MR/SS)	3000		1,948							1,948
262	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (MR/SS)										
263	Payments for Special Education Programs	4120									
264	Payments for Vocational Education Programs	4140									
265	Total Payments to Other Districts & Govt. Units	4000									
266	DEBT SERVICES (MR/SS)										
267	Debt Services - Interest on Short-Term Debt										
268	Tax Anticipation Warrants	5110									
269	Tax Anticipation Notes	5120									
270	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									

	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
271	State Aid Anticipation Certificates	5140									
272	Other (Describe & Itemize)	5150									
273	Total Debt Services	5000									
274	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
275	Total Direct Disbursements/Expenditures			81,136							81,136
276	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										7,864
277	60 - CAPITAL PROJECTS (CP)										
278	SUPPORT SERVICES (CP)										
279	Support Services - Business										
280	Facilities Acquisition & Construction Services	2530									
281	Other Support Services (Describe & Itemize)	2900									
282	Total Support Services	2000									
283	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (CP)										
284	Payments to Other Govt. Units (In-State)										
285	Payments to Other Govt. Units (In-State)	4100									
286	Payment for Special Education Programs	4120									
287	Payment for CTE Programs	4140									
288	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									
289	Total Payments to Other Districts & Govt. Units	4000									
290	PROVISION FOR CONTINGENCIES (CP)	6000									
291	Total Direct Disbursements/Expenditures										
292	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
293	80 - TORT FUND (TF)										
294	SUPPORT SERVICES - GENERAL ADMINISTRATION										
295	Claims Paid from Self Insurance Fund	2361									
296	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			14,000						14,000
297	Unemployment Insurance Payments	2363									
298	Insurance Payments (regular or self-insurance)	2364			4,500						4,500
299	Risk Management and Claims Services Payments	2365			106,000						106,000
300	Judgment and Settlements	2366									
301	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367			3,500						3,500
302	Reciprocal Insurance Payments	2368									
303	Legal Service	2369									
304	Total Support Services - General Administration	2000			128,000						128,000
305	DEBT SERVICES (TF)										
306	Debt Services - Interest on Short-Term Debt										
307	Tax Anticipation Warrants	5110									
308	Corporate Personal Property Replacement Tax Anticipation Notes	5130									

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
309	Other Interest or Short-Term Debt	5150									
310	Total Debt Services	5000									
311	PROVISION FOR CONTINGENCIES (TF)										
312	Total Direct Disbursements/Expenditures				128,000						128,000
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										15,000
314	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
315	SUPPORT SERVICES (FP&S)										
316	Support Services - Business										
317	Facilities Acquisition & Construction Services	2530			35,000						35,000
318	Operation & Maintenance of Plant Service	2540									
319	Total Support Services - Business	2500			35,000						35,000
320	Other Support Services (Describe & Itemize)	2900									
321	Total Support Services	2000			35,000						35,000
322	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (FP&S)										
323	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									
324	Total Payments to Other Districts & Govt. Units (FPS)	4000									
325	DEBT SERVICES (FP&S)										
326	Debt Services - Interest on Short-Term Debt										
327	Tax Anticipation Warrants	5110									
328	Other Interest on Short-Term Debt	5150									
329	Total Debt Services	5000									
330	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									
331	Total Direct Disbursements/Expenditures				35,000						35,000
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(13,500)

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

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

DeLand-Weldon CUSD #57
 39-074-0570-26

**DEFICIT BUDGET SUMMARY INFORMATION
 OPERATING FUNDS ONLY**

	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
1. Direct Revenues	1,681,041	300,000	205,950	21,000	2,207,991
2. Direct Expenditures	1,890,270	312,592	227,479		2,430,341
3. Difference	(209,229)	(12,592)	(21,529)	21,000	(222,350)
4. Estimated Fund Balance - June 30, 2009	(151,543)	239,483	(27,420)	261,000	321,520

Unbalanced budget, a deficit reduction plan must be adopted and submitted concurrently with this budget. This deficit reduction plan must result in a balanced budget by the last year of the attached plan, as adopted by the local board of education.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2008-09 school district budget in which the "operating funds" listed above result in direct revenues (line 1) being less than direct expenditures (line 2) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 4).

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 (See Tab FinPlan 2009-12).

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	C	D	E	F	G
1	39-074-0570-26		ESTIMATED BUDGET FY2008-09				
2	<i>District Number</i>						
3	DeLand-Weldon CUSD #57						
4	<i>District Name</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)		57,686	252,075	957	(5,891)	304,827
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	1,321,300	300,000	80,500	21,000	1,722,800
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA	2000	13,413	0	0		13,413
11	STATE SOURCES	3000	208,350	0	125,450	0	333,800
12	FEDERAL SOURCES	4000	137,978	0	0	0	137,978
13	Total Receipts/Revenues		1,681,041	300,000	205,950	21,000	2,207,991
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	1,225,137				1,225,137
16	SUPPORT SERVICES	2000	481,937	312,592	227,479		1,022,008
17	COMMUNITY SERVICES	3000	11,565	0	0		11,565
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	171,631	0	0		171,631
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		1,890,270	312,592	227,479		2,430,341
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(209,229)	(12,592)	(21,529)	21,000	(222,350)
23	OTHER FINANCING SOURCES/USES						
24	OTHER FINANCING SOURCES (7000)		0	0	0	240,000	240,000
25	OTHER FINANCING USES (8000)		0	0	0	0	0
26	TOTAL OTHER FINANCING SOURCES/USES		0	0	0	240,000	240,000
27	ESTIMATED ENDING FUND BALANCE		(151,543)	239,483	(20,572)	255,109	322,477

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

	A	B	H	I	J	K	L
1	39-074-0570-26		ESTIMATED BUDGET FY2009-10				
2	<i>District Number</i>						
3	DeLand-Weldon CUSD #57						
4	<i>District Name</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)		(151,543)	239,483	(20,572)	255,109	322,477
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	1,453,430	330,000	81,350	21,000	1,885,780
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA	2000	13,413				13,413
11	STATE SOURCES	3000	210,000		137,995		347,995
12	FEDERAL SOURCES	4000	140,000				140,000
13	Total Receipts/Revenues		1,816,843	330,000	219,345	21,000	2,387,188
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	1,274,142				1,274,142
16	SUPPORT SERVICES	2000	481,937	312,592	230,000		1,024,529
17	COMMUNITY SERVICES	3000	12,000				12,000
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	171,631				171,631
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		1,939,710	312,592	230,000		2,482,302
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(122,867)	17,408	(10,655)	21,000	(95,114)
23	OTHER FINANCING SOURCES/USES						
24	OTHER FINANCING SOURCES (7000)		244,109		32,000		276,109
25	OTHER FINANCING USES (8000)					276,109	276,109
26	TOTAL OTHER FINANCING SOURCES/USES		244,109	0	32,000	(276,109)	0
27	ESTIMATED ENDING FUND BALANCE		(30,301)	256,891	773	0	227,363

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

	A	B	M	N	O	P	Q
1	39-074-0570-26		ESTIMATED BUDGET FY2010-11				
2	<i>District Number</i>						
3	DeLand-Weldon CUSD #57						
4	<i>District Name</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)		(30,301)	256,891	773	0	227,363
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	1,904,658	365,000	89,485	21,000	2,380,143
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA	2000	13,413				13,413
11	STATE SOURCES	3000	231,000		151,794		382,794
12	FEDERAL SOURCES	4000	140,000				140,000
13	Total Receipts/Revenues		2,289,071	365,000	241,279	21,000	2,916,350
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	1,274,142				1,274,142
16	SUPPORT SERVICES	2000	481,937	312,592	235,000		1,029,529
17	COMMUNITY SERVICES	3000	12,000				12,000
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	150,000				150,000
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		1,918,079	312,592	235,000		2,465,671
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		370,992	52,408	6,279	21,000	450,679
23	OTHER FINANCING SOURCES/USES						
24	OTHER FINANCING SOURCES (7000)						
25	OTHER FINANCING USES (8000)						
26	TOTAL OTHER FINANCING SOURCES/USES		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		340,691	309,299	7,052	21,000	678,042

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1	39-074-0570-26		ESTIMATED BUDGET FY2011-12				
2	<i>District Number</i>						
3	DeLand-Weldon CUSD #57						
4	<i>District Name</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)		340,691	309,299	7,052	21,000	678,042
8	RECEIPTS/REVENUES						
		Acct No.					
9	LOCAL SOURCES		2,095,123	368,000	98,000	21,000	2,582,123
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA		13,412				13,412
		2000					
11	STATE SOURCES		232,000		151,794		383,794
		3000					
12	FEDERAL SOURCES		140,000				140,000
		4000					
13	Total Receipts/Revenues		2,480,535	368,000	249,794	21,000	3,119,329
14	DISBURSEMENTS/EXPENDITURES						
		Funct No.					
15	INSTRUCTION		1,325,107				1,325,107
		1000					
16	SUPPORT SERVICES		483,000	312,592	240,000		1,035,592
		2000					
17	COMMUNITY SERVICES		12,000				12,000
		3000					
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		150,000				150,000
		4000					
19	DEBT SERVICES						0
		5000					
20	PROVISION FOR CONTINGENCIES						0
		6000					
21	Total Disbursements/Expenditures		1,970,107	312,592	240,000		2,522,699
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		510,428	55,408	9,794	21,000	596,630
23	OTHER FINANCING SOURCES/USES						
24	OTHER FINANCING SOURCES (7000)						
25	OTHER FINANCING USES (8000)						
26	TOTAL OTHER FINANCING SOURCES/USES		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		851,119	364,707	16,846	42,000	1,274,672

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1	39-074-0570-26		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: _____ (Enter as MM/DD/YY)			
2	<i>District Number</i>					
3	DeLand-Weldon CUSD #57					
4	<i>District Name</i>					
5						
6			FY2008-09	FY2009-10	FY2010-11	FY2011-12
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		304,827	322,477	227,363	678,042
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	1,722,800	1,885,780	2,380,143	2,582,123
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA	2000	13,413	13,413	13,413	13,412
11	STATE SOURCES	3000	333,800	347,995	382,794	383,794
12	FEDERAL SOURCES	4000	137,978	140,000	140,000	140,000
13	Total Receipts/Revenues		2,207,991	2,387,188	2,916,350	3,119,329
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	1,225,137	1,274,142	1,274,142	1,325,107
16	SUPPORT SERVICES	2000	1,022,008	1,024,529	1,029,529	1,035,592
17	COMMUNITY SERVICES	3000	11,565	12,000	12,000	12,000
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	171,631	171,631	150,000	150,000
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		2,430,341	2,482,302	2,465,671	2,522,699
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(222,350)	(95,114)	450,679	596,630
23	OTHER FINANCING SOURCES/USES					
24	OTHER FINANCING SOURCES (7000)		240,000	276,109	0	0
25	OTHER FINANCING USES (8000)		0	276,109	0	0
26	TOTAL OTHER FINANCING SOURCES/USES		240,000	0	0	0
27	ESTIMATED ENDING FUND BALANCE		322,477	227,363	678,042	1,274,672

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2009 through Fiscal Year 2012

39-074-0570-26

DeLand-Weldon CUSD #57

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/2009/budget.htm

1. Background and Narrative of Budget Reductions:

DeLand-Weldon is experiencing difficulty in transportation caused by the State not making all of its payments in the current fiscal year. The Education fund is a new drain that is being met by the issuing of WC bonds.

2. Assumptions Used in the Deficit Reduction Plan:

All State monies will be paid in the current fiscal year, when due. All local revenues will rise by 10%/yr. Eav will rise and student enrollment

- Foundation Levels for General State Aid:

Will rise \$200/yr

- Equal Assessed Valuation and Tax Rates:

Will increase 10%/yr

- Employee Salaries and Benefits:

Will increase 4%/yr

- Short and Long Term Borrowing:

Will issue working cash bonds for a 7 yr payback in the amount of \$245,000

- Educational Impact:

Severe- Things must be cut. Bus routes will be reduced. May have to cut all extra curriculars.

- Other Assumptions:

it will increase.

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 FY2009 budgeted expenditures over FY2008 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 www.isbe.net/sfms/AdminCaps/AdminCaps.htm .

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)								School District Name: <u>DeLand-Weldon CUSD #57</u>
								RCDT Number: <u>39-074-0570-26</u>
Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2008			Budgeted Expenditures, Fiscal Year 2009			
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total	
1. Executive Administration Services	2320	92,950		92,950	98,538		98,538	
2. Special Area Administration Services	2330	5,300		5,300	0		0	
3. Other Support Services - School Administration	2490			0	0		0	
4. Direction of Business Support Services	2510			0	2,500	0	2,500	
5. Internal Services	2570			0	0		0	
6. Direction of Central Support Services	2610			0	0		0	
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0			0	
8. Totals		98,250	0	98,250	101,038	0	101,038	
9. Estimated Percent Increase (Decrease) for FY2009 (Budgeted) over FY2008 (Actual)							3%	

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 Of" Payments should only be reflected on this page (Budget Summary, Lines 13 and 23).
- 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 or Tort Immunity 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 12) plus Total Other Financing Sources (Line 48).
- ⁹ For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 22) plus Total Other Financing Uses (Line 66).
- 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 Educational Fund (10) - Computer Technology only.
- 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)

Balancing Sheet	
<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 should be corrected before the budget is finalized.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Deficit reduction plan is required.
Is Deficit Reduction Plan Completed?	Budget Plan Completed
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Acct 7000), Tab BudgetSum 2-3, must equal Other Uses (Acct. 8000), BudgetSum 2-3.	
Transfer Among Funds (Acct 7130), Tab: BudgetSum 2-3, Line 31, must equal Transfer Among Funds (Acct. 8130) Tab: BudgetSum 2-3, Page 3, Line 54.	OK
Transfer of Interest (Acct. 7140) Tab: BudgetSum 2-3, Line 32, Funds (10 - 90) must equal Transfer of Interest (Acct. 8140) Tab BudgetSum 2-3, Line 55, Funds (10 - 90).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2008, Tab: CashSum 4, line 3, Funds (10-90) Cannot be Negative.	
Education Fund (10)	OK
Operations & Maintenance Fund (20)	OK
Debt Services Fund (30)	OK
Transportation Fund (40)	Check Error
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, 2009, Tab: CashSum 4, Line 21, Funds (10-90) Cannot Be Negative.	
Educational Fund (10)	Check Error!
Operations & Maintenance Fund Balance (20)	OK
Debt Service Fund (30)	OK
Transportation Fund (40)	Check Error!
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, Tab CashSum 4, Line 10, must equal Other Disbursements, Tab: CashSum 4, Line19.	
Interfund Loans Payable (Acct 411), Tab: CashSum 4, Line 6 must equal Interfund Loans Payable (Acct 411), Tab: CashSum 4, Line 16.	OK
Interfund Loans Receivable (Acct. 141), Tab: CashSum 4, Line 7 must equal Interfund Loans Receivable (Acct. 141), Tab: CashSum 4, Line 15.	OK

End of Balancing