

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

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

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

Amended Budget

District Name: Spoon River Valley CUSD #4
District RCDT No: 22-029-0040-26

Budget of Spoon River Valley CUSD #4 School District No. 4, County of Fulton,
State of Illinois, for the Fiscal Year beginning July 1, 2008 and ending June 30, 2009.

WHEREAS the Board of Education of Spoon River Valley CUSD #4 School District No. 4,
County of Fulton, 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 15th 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 _____
day of _____, 20 _____ by a roll call vote of _____ Yeas, and _____ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required
by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 31,
whichever comes first. Budgets are submitted to: www.isbe.net/sfms/budget/2009/budget.htm. The electronic version does
not require member signatures.

	A	B	C	D	E	F	G	H	I	J	K
1	Spoon River Valley CUSD #4										
2	22-029-0040-26										
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		546,616	121,907	80,788	310	47,279	0	22,443	198,757	13,228
7	RECEIPTS/REVENUES										
8	LOCAL SOURCES	1000	1,665,852	235,721	153,927	60,068	122,193	0	15,342	250,000	15,042
9	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA	2000	0	0		0	0				
10	STATE SOURCES	3000	1,298,280	197,000	0	383,500	0	0	0	0	0
11	FEDERAL SOURCES	4000	154,801	0	0	0	0	0	0	0	0
12	Total Direct Receipts/Revenues		3,118,933	432,721	153,927	443,568	122,193	0	15,342	250,000	15,042
13	Receipts/Revenues for "On Behalf of" Payments ²	3998									
14	Total Receipts/Revenues		3,118,933	432,721	153,927	443,568	122,193	0	15,342	250,000	15,042
15	DISBURSEMENTS/EXPENDITURES										
16	INSTRUCTION	1000	2,058,709				42,800				
17	SUPPORT SERVICES	2000	788,775	412,000		433,350	95,765	0		250,450	28,000
18	COMMUNITY SERVICES	3000	4,000	0		0	0				
19	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	146,000	0	0	0	0	0			0
20	DEBT SERVICES	5000	0	0	152,967	0	0			0	0
21	PROVISION FOR CONTINGENCIES	6000	120,000	20,000	0	10,000	0	0		0	0
22	Total Direct Disbursements/Expenditures		3,117,484	432,000	152,967	443,350	138,565	0		250,450	28,000
23	Disbursements/Expenditures for "On Behalf of" Payments ²	4180	0	0	0	0	0	0		0	0
24	Total Disbursements/Expenditures		3,117,484	432,000	152,967	443,350	138,565	0		250,450	28,000
25	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,449	721	960	218	(16,372)	0	15,342	(450)	(12,958)
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									
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									

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	0	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	0	0	0
68	ESTIMATED ENDING FUND BALANCE June 30, 2009		548,065	122,628	81,748	528	30,907	0	37,785	198,307	270

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, 2008⁷		546,616	121,907	80,788	310	47,279		22,443	198,757	13,228
4	Total Direct Receipts & Other Financing Sources⁸		3,118,933	432,721	153,927	443,568	122,193		15,342	250,000	15,042
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		3,118,933	432,721	153,927	443,568	122,193		15,342	250,000	15,042
12	Total Amount Available		3,665,549	554,628	234,715	443,878	169,472		37,785	448,757	28,270
13	Total Direct Disbursements & Other Financing Uses⁹		3,117,484	432,000	152,967	443,350	138,565			250,450	28,000
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		3,117,484	432,000	152,967	443,350	138,565			250,450	28,000
21	ENDING CASH BALANCE ON HAND June 30, 2009⁷		548,065	122,628	81,748	528	30,907		37,785	198,307	270

	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	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Levies ¹¹	-	978,097	146,421	151,927	58,568	50,017		14,642	250,000	14,642
6	Leasing Levy ¹²	1130	14,642								
7	Special Education Levy	1140	11,713								
8	Social Security/Medicare Levies	1150					60,003				
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		1,004,452	146,421	151,927	58,568	110,020		14,642	250,000	14,642
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	388,000	87,000			5,173				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		388,000	87,000			5,173				
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									

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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
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	18,000	1,000	2,000	1,500	7,000		700		400
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		18,000	1,000	2,000	1,500	7,000		700		400
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	43,000								
70	Sales to Pupils - Breakfast	1612	6,800								
71	Sales to Pupils - A la Carte	1613	35,000								
72	Sales to Pupils - Other (Describe & Itemize)	1614	6,300								
73	Sales to Adults	1620	5,200								
74	Other Food Service (Describe & Itemize)	1690	1,500								
75	Total Food Service		97,800								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	20,000								
78	Admissions - Other	1719									
79	Fees	1720	12,000								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	3,000								
82	Total District/School Activity Income		35,000								
83	TEXTBOOK Income										
84	Rentals - Regular Textbook	1811	9,000								
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									
93	Total Textbooks		9,000								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910									
96	Contributions and Donations from Private Sources	1920	1,000								

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	105,000								
99	Refund Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	4,900								
102	Proceeds from Vendors' Contracts	1980									
103	Payment from Other LEAs	1991									
104	Sale of Vocational Projects	1992									
105	Other Local Fees	1993	2,700								
106	Other Local Revenues (Describe & Itemize)	1999		1,300							
107	Total Other Revenue from Local Sources		113,600	1,300							
108	Total Receipts/Revenues from Local Sources	1000	1,665,852	235,721	153,927	60,068	122,193		15,342	250,000	15,042
109	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA										
110	Flow-Through Revenue from State Sources	2100									
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									
114	RECEIPTS/REVENUES FROM STATE SOURCES										
115	UNRESTRICTED GRANTS-IN-AID										
116	General State Aid - Sec. 18-8.05	3001	1,050,064	197,000		116,000					
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		1,050,064	197,000		116,000					
121	RESTRICTED GRANTS-IN-AID										
122	SPECIAL EDUCATION										
123	Special Education - Private Facility Tuition	3100									
124	Special Education - Extraordinary	3105	59,065								
125	Special Education - Personnel	3110	76,174								
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		135,239								
131	CAREER AND TECHNICAL EDUCATION (CTE)										
132	CTE - Technical Education - Tech. Prep.	3200	2,300								
133	CTE - Secondary Program Improvement	3220	2,800								
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		5,100								
140	BILINGUAL EDUCATION										
141	Bilingual Ed. - Downstate - TPI 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	2,634								
145	School Breakfast Initiative	3365	40								
146	Driver Education	3370									
147	Adult Ed. - from ICCB	3410									
148	Adult Ed. - Other (Describe & Itemize)	3499									
149	TRANSPORTATION										
150	Transportation - Regular/Vocational	3500				183,500					
151	Transportation - Special Education	3510				84,000					
152	Transportation - Other (Describe & Itemize)	3599									
153	Total Transportation					267,500					
154	Learning Improvement - Change Grants	3610									
155	Scientific Literacy	3660									
156	Truant Alternative/Optional Education	3695									
157	Early Childhood - Block Grant	3705	74,755								
158	Reading Improvement Block Grant	3715	13,788								
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	16,310								
165	Technology - Learning Technology Centers	3780	350								
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		248,216			267,500					
172	Total Receipts/Revenues from State Sources	3000	1,298,280	197,000		383,500					
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	27,267								
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		27,267								

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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
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	36,000								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	17,000								
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		53,000								
200	TITLE I										
201	Title I - Low Income	4300	42,765								
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		42,765								
210	TITLE IV										
211	Title IV - Safe & Drug Free Schools - Formula	4400	1,125								
212	Title IV - 21st Century	4421									
213	Title IV - Other (Describe & Itemize)	4499									
214	Total Title IV		1,125								
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									

	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
231	Learn & Serve America	4910									
232	McKinney Education for Homeless Children	4920									
233	Title II - Eisenhower - Professional Development Formula	4930	25,644								
234	Title II-Teacher Quality	4932									
235	Federal Charter Schools	4960									
236	Medicaid Matching Funds - Administrative Outreach	4991									
237	Medicaid Matching Funds - Fee-For-Service Program	4992	5,000								
238	Other Restricted Revenue From Federal Sources (Describe & Itemize)	4999									
	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		127,534								
239											
240	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	154,801								
241	TOTAL DIRECT RECEIPTS/REVENUES		3,118,933	432,721	153,927	443,568	122,193		15,342	250,000	15,042

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	521,580	279,564	31,000	42,800	29,800				904,744
6	Pre-K Programs	1125	622,600	10,800		1,000					634,400
7	Special Education Programs (Functions 1200 - 1220)	1200	268,000	60,300	1,000	5,000					334,300
8	Special Education Programs Pre-K	1225									
9	Remedial and Supplemental Programs K - 12	1250	15,000	3,500	515		1,000				20,015
10	Remedial and Supplemental Programs Pre - K	1275									
11	Adult/Continuing Education Programs	1300									
12	CTE Programs	1400									
13	Interscholastic Programs	1500	85,000	5,950	30,300	22,600					143,850
14	Summer School Programs	1600									
15	Gifted Programs	1650									
16	Driver's Education Programs	1700	9,400	1,000	1,000		10,000				21,400
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	1,521,580	361,114	63,815	71,400	40,800				2,058,709
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110									
36	Guidance Services	2120	20,000			500					20,500
37	Health Services	2130									
38	Psychological Services	2140									
39	Speech Pathology & Audiology Services	2150	37,000	9,900							46,900
40	Other Support Services - Pupils (Describe & Itemize)	2190									
41	Total Support Services - Pupil	2100	57,000	9,900		500					67,400
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	2,250	5	10,015	17,525					29,795
44	Educational Media Services	2220	82,000	12,400	2,100	9,730					106,230
45	Assessment & Testing	2230			500	1,000					1,500
46	Total Support Services - Instructional Staff	2200	84,250	12,405	12,615	28,255					137,525

	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	1,700		11,000	6,000					18,700
49	Executive Administration Services	2320	70,500	15,825	2,000	1,500					89,825
50	Special Area Administration Services	2330									
51	Total Support Services - General Administration	2300	72,200	15,825	13,000	7,500					108,525
52	Support Services - School Administration										
53	Office of the Principal Services	2410	152,000	34,300	500	500					187,300
54	Other Support Services - School Administration (Describe & Itemize)	2490									
55	Total Support Services - School Administration	2400	152,000	34,300	500	500					187,300
56	Support Services - Business										
57	Direction of Business Support Services	2510									
58	Fiscal Services	2520	29,000	25	250	250					29,525
59	Operation & Maintenance of Plant Services	2540									
60	Pupil Transportation Services	2550									
61	Food Services	2560	60,000	12,000	1,000	97,000	500				170,500
62	Internal Services	2570									
63	Total Support Services - Business	2500	89,000	12,025	1,250	97,250	500				200,025
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	57,000		6,000	25,000					88,000
70	Total Support Services - Central	2600	57,000		6,000	25,000					88,000
71	Other Support Services (Describe & Itemize)	2900									
72	Total Support Services	2000	511,450	84,455	33,365	159,005	500				788,775
73	COMMUNITY SERVICES (ED)	3000				4,000					4,000
74	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (ED)										
75	Payments to Other Govt. Units (In-State)										
76	Payments for Regular Programs	4110									
77	Payments for Special Education Programs	4120			70,000			60,000			130,000
78	Payments for Adult/Continuing Education Programs	4130									
79	Payments for CTE Programs	4140			3,000						3,000
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			73,000			60,000			133,000
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						13,000			13,000
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						13,000			13,000

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
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			73,000			73,000			146,000
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)	6000						120,000			120,000
110	Total Direct Disbursements/Expenditures		2,033,030	445,569	170,180	234,405	41,300	193,000			3,117,484
111	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,449

	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
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	115,000	22,000	84,000	181,000	10,000				412,000
120	Pupil Transportation Services	2550									
121	Food Services	2560									
122	Total Support Services - Business	2500	115,000	22,000	84,000	181,000	10,000				412,000
123	Other Support Services (Describe & Itemize)	2900									
124	Total Support Services	2000	115,000	22,000	84,000	181,000	10,000				412,000
125	COMMUNITY SERVICES (O&M)	3000									
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)	6000						20,000			20,000
143	Total Direct Disbursements/Expenditures		115,000	22,000	84,000	181,000	10,000	20,000			432,000
144	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										721
145	30 - DEBT SERVICE FUND (DS)										
146	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS (DS)	4000									
147	DEBT SERVICES (DS)										
148	Debt Services - Interest on Short-Term Debt										
149	Tax Anticipation Warrants	5110									
150	Tax Anticipation Notes	5120									

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
151	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									
152	State Aid Anticipation Certificates	5140						56,917			56,917
153	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
154	Total Debt Service - Interest	5100						56,917			56,917
155	Debt Services - Interest on Long-Term Debt	5200						95,000			95,000
156	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									
157	Debt Services Other - Short-Term Debt Principal (Describe & Itemize)	5400						1,050			1,050
158	Total Debt Services	5000						152,967			152,967
159	PROVISION FOR CONTINGENCIES (DS)	6000									
160	Total Direct Disbursements/Expenditures							152,967			152,967
161	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										960
162	40 - TRANSPORTATION FUND (TR)										
163	SUPPORT SERVICES (TR)										
164	Other Support Services - Pupils (Describe & Itemize)	2190									
165	Pupil Transportation Services	2550	180,000	50	19,000	128,200	106,100				433,350
166	Other Support Services (Describe & Itemize)	2900									
167	Total Support Services	2000	180,000	50	19,000	128,200	106,100				433,350
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	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
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						10,000			10,000
191	Total Direct Disbursements/Expenditures		180,000	50	19,000	128,200	106,100	10,000			443,350
192	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										218
193	50 - MUNICIPAL RETIREMENT/SOC. SEC. FUND (MR/SS)										
194	INSTRUCTION (MR/SS)										
195	Regular Program	1100		14,460							14,460
196	Pre-K Programs	1125		3,800							3,800
197	Special Education Programs (Functions 1200-1220)	1200		20,000							20,000
198	Special Education Programs Pre-K	1225									
199	Remedial and Supplemental Programs K - 12	1250		600							600
200	Remedial and Supplemental Programs Pre-K	1275									
201	Adult/Continuing Education Programs	1300									
202	CTE Programs	1400									
203	Interscholastic Programs	1500		3,800							3,800
204	Summer School Programs	1600									
205	Gifted Programs	1650									
206	Driver's Education Programs	1700		140							140
207	Bilingual Programs	1800									
208	Truant Alternative & Optional Programs	1900									
209	Total Instruction	1000		42,800							42,800
210	SUPPORT SERVICES (MR/SS)										
211	Support Services - Pupil										
212	Attendance & Social Work Services	2110									
213	Guidance Services	2120		300							300
214	Health Services	2130									
215	Psychological Services	2140									
216	Speech Pathology & Audiology Services	2150		50							50
217	Other Support Services - Pupils (Describe & Itemize)	2190									
218	Total Support Services - Pupil	2100		350							350
219	Support Services - Instructional Staff										
220	Improvement of Instruction Services	2210		50							50
221	Educational Media Services	2220		5,200							5,200
222	Assessment & Testing	2230									
223	Total Support Services - Instructional Staff	2200		5,250							5,250
224	Support Services - General Administration										
225	Board of Education Services	2310		115							115
226	Executive Administration Services	2320		6,050							6,050
227	Special Area Administrative Services	2330									
229	Claims Paid from Self Insurance Fund	2361									
230	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									
231	Unemployment Insurance Payments	2363									

	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
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		6,165							6,165
239	Support Services - School Administration										
240	Office of the Principal Services	2410		11,500							11,500
241	Other Support Services - School Administration (Describe & Itemize)	2490									
242	Total Support Services - School Administration	2400		11,500							11,500
243	Support Services - Business										
244	Direction of Business Support Services	2510		7,300							7,300
245	Fiscal Services	2520		4,900							4,900
246	Facilities Acquisition & Construction Services	2530									
247	Operation & Maintenance of Plant Service	2540		18,600							18,600
248	Pupil Transportation Services	2550		22,400							22,400
249	Food Services	2560		10,000							10,000
250	Internal Services	2570									
251	Total Support Services - Business	2500		63,200							63,200
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		9,300							9,300
258	Total Support Services - Central	2600		9,300							9,300
259	Other Support Services (Describe & Itemize)	2900									
260	Total Support Services	2000		95,765							95,765
261	COMMUNITY SERVICES (MR/SS)	3000									
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	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
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			138,565							138,565
276	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(16,372)
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									
297	Unemployment Insurance Payments	2363			1,000						1,000
298	Insurance Payments (regular or self-insurance)	2364			95,000						95,000
299	Risk Management and Claims Services Payments	2365	89,000	15,950							104,950
300	Judgment and Settlements	2366									
301	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367				31,000	8,500				39,500
302	Reciprocal Insurance Payments	2368									
303	Legal Service	2369				10,000					10,000
304	Total Support Services - General Administration	2000	89,000	15,950	137,000	8,500					250,450
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		89,000	15,950	137,000	8,500					250,450
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(450)
314	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
315	SUPPORT SERVICES (FP&S)										
316	Support Services - Business										
317	Facilities Acquisition & Construction Services	2530			14,000	6,000	8,000				28,000
318	Operation & Maintenance of Plant Service	2540									
319	Total Support Services - Business	2500			14,000	6,000	8,000				28,000
320	Other Support Services (Describe & Itemize)	2900									
321	Total Support Services	2000			14,000	6,000	8,000				28,000
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				14,000	6,000	8,000				28,000
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(12,958)

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

1. pg 6, line 72, function 1614-Sales to Pupils-Other- \$6300-milk money revenue
2. pg 6, line 74, function 1620-Other Food Service-\$1500-misc food sales to organizations
3. pg 6, line 81, function 1790-Other Revenue-\$3000-PE shirt revenue
4. pg 8, line 182, function 4090-Other Restricted Grants-\$27267-REAP Grant for Technology

Spoon River Valley CUSD #4
 22-029-0040-26

**DEFICIT BUDGET SUMMARY INFORMATION
 OPERATING FUNDS ONLY**

	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
1. Direct Revenues	3,118,933	432,721	443,568	15,342	4,010,564
2. Direct Expenditures	3,117,484	432,000	443,350		3,992,834
3. Difference	1,449	721	218	15,342	17,730
4. Estimated Fund Balance - June 30, 2009	548,065	122,628	528	37,785	709,006

Balanced budget, no deficit reduction plan is required.

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	22-029-0040-26		ESTIMATED BUDGET FY2008-09				
2	<i>District Number</i>						
3	Spoon River Valley CUSD #4						
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)		546,616	121,907	80,788	310	749,621
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	1,665,852	235,721	60,068	15,342	1,976,983
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA	2000	0	0	0		0
11	STATE SOURCES	3000	1,298,280	197,000	383,500	0	1,878,780
12	FEDERAL SOURCES	4000	154,801	0	0	0	154,801
13	Total Receipts/Revenues		3,118,933	432,721	443,568	15,342	4,010,564
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	2,058,709				2,058,709
16	SUPPORT SERVICES	2000	788,775	412,000	433,350		1,634,125
17	COMMUNITY SERVICES	3000	4,000	0	0		4,000
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	146,000	0	0		146,000
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	120,000	20,000	10,000		150,000
21	Total Disbursements/Expenditures		3,117,484	432,000	443,350		3,992,834
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		1,449	721	218	15,342	17,730
23	OTHER FINANCING SOURCES/USES						
24	OTHER FINANCING SOURCES (7000)		0	0	0	0	0
25	OTHER FINANCING USES (8000)		0	0	0	0	0
26	TOTAL OTHER FINANCING SOURCES/USES		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		548,065	122,628	81,006	15,652	767,351

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1	22-029-0040-26		ESTIMATED BUDGET FY2009-10				
2	<i>District Number</i>						
3	Spoon River Valley CUSD #4						
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)		548,065	122,628	81,006	15,652	767,351
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA	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 FINANCING SOURCES/USES						
24	OTHER FINANCING SOURCES (7000)						0
25	OTHER FINANCING USES (8000)						0
26	TOTAL OTHER FINANCING SOURCES/USES		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		548,065	122,628	81,006	15,652	767,351

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1	22-029-0040-26		ESTIMATED BUDGET FY2010-11				
2	<i>District Number</i>						
3	Spoon River Valley CUSD #4						
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)		548,065	122,628	81,006	15,652	767,351
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA	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 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		548,065	122,628	81,006	15,652	767,351

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

	A	B	R	S	T	U	V
1	22-029-0040-26		ESTIMATED BUDGET FY2011-12				
2	<i>District Number</i>						
3	Spoon River Valley CUSD #4						
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)		548,065	122,628	81,006	15,652	767,351
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA	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 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		548,065	122,628	81,006	15,652	767,351

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1	22-029-0040-26		SUMMARY			
2	<i>District Number</i>		BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
3	Spoon River Valley CUSD #4		ESTIMATED BUDGET			
4	<i>District Name</i>		<i>Date of Adoption:</i> _____			
5			<i>(Enter as MM/DD/YY)</i>			
6			FY2008-09	FY2009-10	FY2010-11	FY2011-12
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		749,621	767,351	767,351	767,351
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	1,976,983	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA	2000	0	0	0	0
11	STATE SOURCES	3000	1,878,780	0	0	0
12	FEDERAL SOURCES	4000	154,801	0	0	0
13	Total Receipts/Revenues		4,010,564	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	2,058,709	0	0	0
16	SUPPORT SERVICES	2000	1,634,125	0	0	0
17	COMMUNITY SERVICES	3000	4,000	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	146,000	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	150,000	0	0	0
21	Total Disbursements/Expenditures		3,992,834	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		17,730	0	0	0
23	OTHER FINANCING SOURCES/USES					
24	OTHER FINANCING SOURCES (7000)		0	0	0	0
25	OTHER FINANCING USES (8000)		0	0	0	0
26	TOTAL OTHER FINANCING SOURCES/USES		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		767,351	767,351	767,351	767,351

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

22-029-0040-26

Spoon River Valley CUSD #4

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:

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:

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.

Description		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	85,897		85,897	89,825		89,825
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570			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		85,897	0	85,897	89,825	0	89,825
9. Estimated Percent Increase (Decrease) for FY2009 (Budgeted) over FY2008 (Actual)							5%

School District Name: Spoon River Valley CUSD #4

RCDT Number: 22-029-0040-26

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 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.	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Congratulations! You have a balanced budget.
Is Deficit Reduction 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)	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, 2009, Tab: CashSum 4, Line 21, Funds (10-90) 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, 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