

**ILLINOIS STATE BOARD OF EDUCATION**  
School Business Services Division

**Accounting Basis:**

Cash  
 Accrual

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

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

**Date of Amended Budget:** \_\_\_\_\_  
(MM/DD/YY)

**District Name:** Belle Valley School District  
**District RCDT No:** 50-082-1190-02

Budget of Belle Valley School District, County of St. Clair, State of Illinois, for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010.

WHEREAS the Board of Education of Belle Valley School District, County of St. Clair, 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 15 day of Sept., 20 09, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be beginning July 1, 2009 and ending June 30, 2010.

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and expenditures from each be and the same is hereby adopted as the budget of this school district for said fiscal year.

**ADOPTION OF BUDGET**

The budget shall be approved and signed below by members of the School Board. Adopted this \_\_\_\_\_ 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/2010/budget.htm](http://www.isbe.net/sfms/budget/2010/budget.htm). The electronic version does not require member signatures.

	A	B	C	D	E	F	G	H	I	J	K	L
1	[See page 29 for references]		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	<b>ESTIMATED BEGINNING FUND BALANCE July 1, 2009<sup>1</sup></b>		2,620,791	131,128	128,898	(66,210)	232,634		838,553	31,679	137,460	
4	<b>RECEIPTS/REVENUES</b>											
5	<b>LOCAL SOURCES</b>	1000	3,013,950	381,500	133,500	270,900	279,000	150,000	60,000	132,000	54,000	
6	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	0	0	0	0	0	0	0	0	0	
7	<b>STATE SOURCES</b>	3000	416,500	0	0	267,500	0	0	0	0	0	
8	<b>FEDERAL SOURCES</b>	4000	3,711,600	0	0	0	0	0	0	0	0	
9	<b>Total Direct Receipts/Revenues</b>		7,142,050	381,500	133,500	538,400	279,000	150,000	60,000	132,000	54,000	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	700,000	0	0	0	0	0	0	0	0	
11	<b>Total Receipts/Revenues</b>		7,842,050	381,500	133,500	538,400	279,000	150,000	60,000	132,000	54,000	
12	<b>DISBURSEMENTS/EXPENDITURES</b>											
13	<b>INSTRUCTION</b>	1000	4,527,500	0	0	0	73,525	0	0	0	0	
14	<b>SUPPORT SERVICES</b>	2000	2,359,895	405,000	0	468,700	146,050	14,956,000	0	156,370	49,000	
15	<b>COMMUNITY SERVICES</b>	3000	55,200	0	0	0	5,700	0	0	0	0	
16	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	4000	550,000	0	0	0	0	0	0	0	0	
17	<b>DEBT SERVICES</b>	5000	0	0	950,455	0	0	0	0	0	0	
18	<b>PROVISION FOR CONTINGENCIES</b>	6000	0	0	0	0	0	0	0	0	0	
19	<b>Total Direct Disbursements/Expenditures</b>		7,492,595	405,000	950,455	468,700	225,275	14,956,000	0	156,370	49,000	
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	700,000	0	0	0	0	0	0	0	0	
21	<b>Total Disbursements/Expenditures</b>		8,192,595	405,000	950,455	468,700	225,275	14,956,000	0	156,370	49,000	
22	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		(350,545)	(23,500)	(816,955)	69,700	53,725	(14,806,000)	60,000	(24,370)	5,000	
23	<b>OTHER SOURCES/USES OF FUNDS</b>											
24	<b>OTHER SOURCES OF FUNDS (7000)</b>											
25	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>											
26	Abolishment or Abatement of the Working Cash Fund	7110										
27	Transfer of Working Cash Fund Interest	7120	7,000									
28	Transfer Among Funds	7130										
29	Transfer of Interest	7140		1,500								
30	Transfer from Capital Projects Fund to O&M Fund	7150		500,000								
31	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	7160										
32	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3</sup> Proceeds to Debt Service Fund	7170										
33	<b>SALE OF BONDS (7200)</b>											
34	Principal on Bonds Sold <sup>4</sup>	7210						39,000,000				
35	Premium on Bonds Sold	7220										
36	Accrued Interest on Bonds Sold	7230										
37	Sale or Compensation for Fixed Assets <sup>5</sup>	7300										
38	Transfer to Debt Service to Pay Principal on Capital Leases	7400			100,000							
39	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			25,000							
40	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600										
41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700										
42	Transfer to Capital Projects Fund	7800										
43	ISBE Loan Proceeds	7900				12,000						
44	Other Sources Not Classified Elsewhere	7990			687,000							
45	<b>Total Other Sources of Funds</b>		7,000	501,500	812,000	12,000	0	39,000,000	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	[See page 29 for references]		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
46	<b>OTHER USES OF FUNDS (8000)</b>											
48	<b>TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>											
49	Abolishment or Abatement of the Working Cash Fund	8110							0			
50	Transfer of Working Cash Fund Interest	8120							7,000			
51	Transfer Among Funds	8130										
52	Transfer of Interest <sup>6</sup>	8140			1,500							
53	Transfer from Capital Projects Fund to O&M Fund	8150						500,000				
54	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	8160									0	
55	Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3</sup> and Int Proceeds to Debt Service Fund	8170									0	
56	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400		100,000								
57	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500		25,000								
58	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600										
59	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700										
60	Transfer to Capital Projects Fund	8800										
61	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910				12,000						
62	Other Uses Not Classified Elsewhere	8990						675,000				
63	<b>Total Other Uses of Funds</b>		0	125,000	1,500	12,000	0	1,175,000	7,000	0	0	
64	<b>Total Other Sources/Uses of Fund</b>		7,000	376,500	810,500	0	0	37,825,000	(7,000)	0	0	
65	<b>ESTIMATED ENDING FUND BALANCE June 30, 2010</b>		2,277,246	484,128	122,443	3,490	286,359	23,019,000	891,553	7,309	142,460	

SUMMARY OF EXPENDITURES (by Major Object)												
	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
70	<b>Object Name</b>											
71	Salaries	100	4,744,134	0		35,300		0		35,000	0	4,814,434
72	Employee Benefits	200	940,260	0		0	225,275	0		6,170	0	1,171,705
73	Purchased Services	300	654,089	295,000	0	433,400		75,000		115,200	3,000	1,575,689
74	Supplies & Materials	400	336,850	60,000		0		0		0	1,000	397,850
75	Capital Outlay	500	165,122	50,000		0		14,881,000		0	45,000	15,141,122
76	Other Objects	600	652,140	0	950,455	0	0	0		0	0	1,602,595
77	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
78	Termination Benefits	800	0	0		0		0		0	0	0
79	<b>Total Expenditures</b>		7,492,595	405,000	950,455	468,700	225,275	14,956,000		156,370	49,000	24,703,395

## SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
3	BEGINNING CASH BALANCE ON HAND July 1, 2009 <sup>7</sup>		2,620,791	131,128	128,898	1,790	232,634		838,553	31,679	137,460	
4	Total Direct Receipts & Other Sources <sup>8</sup>		7,149,050	883,000	945,500	550,400	279,000	39,150,000	60,000	132,000	54,000	
5	<b>OTHER RECEIPTS</b>											
6	Interfund Loans Payable (Loans from Other Funds)	411				0		500,000				
7	Interfund Loans Receivable (Repayment of Loans)	141							568,000			
8	Notes and Warrants Payable	433										
9	Other Current Assets	199										
10	Total Other Receipts		0	0	0	0	0	500,000	568,000	0	0	
11	Total Direct Receipts, Other Sources, & Other Receipts		7,149,050	883,000	945,500	550,400	279,000	39,650,000	628,000	132,000	54,000	
12	Total Amount Available		9,769,841	1,014,128	1,074,398	552,190	511,634	39,650,000	1,466,553	163,679	191,460	
13	Total Direct Disbursements & Other Uses <sup>9</sup>		7,492,595	530,000	951,955	480,700	225,275	16,131,000	7,000	156,370	49,000	
14	<b>OTHER DISBURSEMENTS</b>											
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141							500,000			
16	Interfund Loans Payable (Repayment of Loans)	411				68,000		500,000				
17	Notes and Warrants Payable	433										
18	Other Current Liabilities	499										
19	Total Other Disbursements		0	0	0	68,000	0	500,000	500,000	0	0	
20	Total Direct Disbursements, Other Uses, & Other Disbursements		7,492,595	530,000	951,955	548,700	225,275	16,631,000	507,000	156,370	49,000	
21	ENDING CASH BALANCE ON HAND June 30, 2010 <sup>7</sup>		2,277,246	484,128	122,443	3,490	286,359	23,019,000	959,553	7,309	142,460	