

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

**Accounting Basis:**

Cash  
 Accrual

**SCHOOL DISTRICT BUDGET FORM \***  
**July 1, 2011 - June 30, 2012**

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. (Tab: Deficit BudgetSum Calc 20)

**Date of Amended Budget:** 06/27/12  
(MM/DD/YY)

**District Name:** WESTERN COMM. UNIT SCHOOL DISTRICT 12

**District RCDT No:** 01-075-0120-26

Budget of WESTERN COMM. UNIT SCHOOL DISTRICT 12, County of PIKE,  
State of Illinois, for the Fiscal Year beginning July 1, 2011 and ending June 30, 2012.

WHEREAS the Board of Education of WESTERN COMM. UNIT SCHOOL DISTRICT 12,  
County of PIKE, 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 27 day of JUNE, 20 12,  
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, 2011 and ending June 30, 2012.

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 27TH  
day of JUNE, 20 12 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/2012/budget.htm](http://www.isbe.net/sfms/budget/2012/budget.htm). The electronic version does not require member signatures.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2011 <sup>1</sup>		30,830	22,226	1,862	144,346	8,808	0	618,269	17,785	969,588	
4	<b>RECEIPTS/REVENUES</b>											
5	<b>LOCAL SOURCES</b>	1000	1,208,535	273,733	202,040	94,463	201,445	0	26,603	240,000	6,900	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	<b>STATE SOURCES</b>	3000	2,621,588	145,050	0	317,861	16,973	0	0	0	0	
8	<b>FEDERAL SOURCES</b>	4000	407,451	0	0	0	0	0	0	0	0	
9	<b>Total Direct Receipts/Revenues</b>		4,237,574	418,783	202,040	412,324	218,418	0	26,603	240,000	6,900	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998										
11	<b>Total Receipts/Revenues</b>		4,237,574	418,783	202,040	412,324	218,418	0	26,603	240,000	6,900	
12	<b>DISBURSEMENTS/EXPENDITURES</b>											
13	<b>INSTRUCTION</b>	1000	2,907,492				73,639					
14	<b>SUPPORT SERVICES</b>	2000	1,473,564	404,890		519,712	130,116	0		255,526	744,575	
15	<b>COMMUNITY SERVICES</b>	3000	101,364	0		0	14,402					
16	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	4000	239,370	0	0	0	0	0			0	
17	<b>DEBT SERVICES</b>	5000	0	0	202,315	0	0			0	0	
18	<b>PROVISION FOR CONTINGENCIES</b>	6000	0	0	0	0	0	0		0	0	
19	<b>Total Direct Disbursements/Expenditures</b>		4,721,790	404,890	202,315	519,712	218,157	0		255,526	744,575	
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0	
21	<b>Total Disbursements/Expenditures</b>		4,721,790	404,890	202,315	519,712	218,157	0		255,526	744,575	
22	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		(484,216)	13,893	(275)	(107,388)	261	0	26,603	(15,526)	(737,675)	
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 the Working Cash Fund	7110										
27	Abatement of the Working Cash Fund	7110	460,000									
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3</sup> Proceeds to Debt Service Fund	7170			0							
34	<b>SALE OF BONDS (7200)</b>											
35	Principal on Bonds Sold <sup>4</sup>	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets <sup>5</sup>	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	<b>Total Other Sources of Funds</b>		460,000	0	0	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(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	
47	<b>OTHER USES OF FUNDS (8000)</b>											
49	<b>TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>											
50	Abolishment or Abatement of the Working Cash Fund	8110							460,000			
51	Transfer of Working Cash Fund Interest	8120										
52	Transfer Among Funds	8130										
53	Transfer of Interest <sup>6</sup>	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3</sup> and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	460,000	0	0	
80	<b>Total Other Sources/Uses of Fund</b>		460,000	0	0	0	0	0	(460,000)	0	0	
81	<b>ESTIMATED ENDING FUND BALANCE June 30, 2012</b>		6,614	36,119	1,587	36,958	9,069	0	184,872	2,259	231,913	

82	<b>SUMMARY OF EXPENDITURES (by Major Object)</b>											
83			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
84	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
85	<b>Object Name</b>											
87	Salaries	100	3,142,817	170,172		191,410		0		103,135	0	3,607,534
88	Employee Benefits	200	509,254	29,963		3,587	218,157	0		0	0	760,961
89	Purchased Services	300	281,113	120,235	0	242,140		0		152,391	744,575	1,540,454
90	Supplies & Materials	400	491,661	55,750		81,975		0		0	0	629,386
91	Capital Outlay	500	7,450	22,150		0		0		0	0	29,600
92	Other Objects	600	289,495	6,620	202,315	600	0	0		0	0	499,030
93	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
94	Termination Benefits	800	0	0		0						0
95	<b>Total Expenditures</b>		4,721,790	404,890	202,315	519,712	218,157	0		255,526	744,575	7,066,965

## SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			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, 2011 <sup>7</sup>		30,830	22,226	1,862	144,346	8,808	0	618,269	17,785	969,588
4	Total Direct Receipts & Other Sources <sup>8</sup>		4,697,574	418,783	202,040	412,324	218,418	0	26,603	240,000	6,900
5	<b>OTHER RECEIPTS</b>										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		4,697,574	418,783	202,040	412,324	218,418	0	26,603	240,000	6,900
12	Total Amount Available		4,728,404	441,009	203,902	556,670	227,226	0	644,872	257,785	976,488
13	Total Direct Disbursements & Other Uses <sup>9</sup>		4,721,790	404,890	202,315	519,712	218,157	0	460,000	255,526	744,575
14	<b>OTHER DISBURSEMENTS</b>										
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		4,721,790	404,890	202,315	519,712	218,157	0	460,000	255,526	744,575
21	ENDING CASH BALANCE ON HAND June 30, 2012 <sup>7</sup>		6,614	36,119	1,587	36,958	9,069	0	184,872	2,259	231,913

	A	B	C	D	E	F	G	H	I	J	K	
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
1	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES</b>											
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>											
5	Designated Purposes Levies <sup>11</sup>	-	909,057	214,033	202,040	85,613			21,553	240,000		
6	Leasing Purposes Levy <sup>12</sup>	1130	21,535									
7	Special Education Purposes Levy	1140	17,243									
8	FICA and Medicare Only Levies	1150					195,840					
9	Area Vocational Construction Purposes Levy	1160										
10	Summer School Purposes Levy	1170										
11	Other Tax Levies (Describe & Itemize)	1190										
12	<b>Total Ad Valorem Taxes Levied by District</b>		<b>947,835</b>	<b>214,033</b>	<b>202,040</b>	<b>85,613</b>	<b>195,840</b>	<b>0</b>	<b>21,553</b>	<b>240,000</b>	<b>0</b>	
13	<b>PAYMENTS IN LIEU OF TAXES</b>											
14	Mobile Home Privilege Tax	1210										
15	Payments from Local Housing Authority	1220	2,000									
16	Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	87,825	0		0	5,605					
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290										
18	<b>Total Payments in Lieu of Taxes</b>		<b>89,825</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,605</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
19	<b>TUITION</b>											
20	Regular Tuition from Pupils or Parents (In State)	1311										
21	Regular Tuition from Other Districts (In State)	1312										
22	Regular Tuition from Other Sources (In State)	1313										
23	Regular Tuition from Other Sources (Out of State)	1314										
24	Summer School Tuition from Pupils or Parents (In State)	1321										
25	Summer School Tuition from Other Districts (In State)	1322										
26	Summer School Tuition from Other Sources (In State)	1323										
27	Summer School Tuition from Other Sources (Out of State)	1324										
28	CTE Tuition from Pupils or Parents (In State)	1331										
29	CTE Tuition from Other Districts (In State)	1332										
30	CTE Tuition from Other Sources (In State)	1333										
31	CTE Tuition from Other Sources (Out of State)	1334										
32	Special Education Tuition from Pupils or Parents (In State)	1341										
33	Special Education Tuition from Other Districts (In State)	1342										
34	Special Education Tuition from Other Sources (In State)	1343										
35	Special Education Tuition from Other Sources (Out of State)	1344										
36	Adult Tuition from Pupils or Parents (In State)	1351										
37	Adult Tuition from Other Districts (In State)	1352										
38	Adult Tuition from Other Sources (In State)	1353										
39	Adult Tuition from Other Sources (Out of State)	1354										
40	<b>Total Tuition</b>		<b>0</b>									
41	<b>TRANSPORTATION FEES</b>											
42	Regular Transportation Fees from Pupils or Parents (In State)	1411										
43	Regular Transportation Fees from Other Districts (In State)	1412										
44	Regular Transportation Fees from Other Sources (In State)	1413										
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415										
46	Regular Transportation Fees from Other Sources (Out of State)	1416										
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421										
48	Summer School Transportation Fees from Other Districts (In State)	1422										
49	Summer School Transportation Fees from Other Sources (In State)	1423										
	Summer School Transportation Fees from Other Sources (Out of State)	1424										
50												
51	CTE Transportation Fees from Pupils or Parents (In State)	1431										
52	CTE Transportation Fees from Other Districts (In State)	1432										
53	CTE Transportation Fees from Other Sources (In State)	1433										
54	CTE Transportation Fees from Other Sources (Out of State)	1434										
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441										

	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
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					0					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510							5,050		6,900
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		0	0	0	0	0	0	5,050	0	6,900
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	94,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	<b>Total Food Service</b>		94,000								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	11,275								
78	Admissions - Other	1719									
79	Fees	1720	4,200								
80	Book Store Sales	1730	11,800								
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	<b>Total District/School Activity Income</b>		27,275	0							
83	<b>TEXTBOOK Income</b>										
84	Rentals - Regular Textbooks	1811									
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	<b>Total Textbooks</b>		0								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910		6,700							
96	Contributions and Donations from Private Sources	1920	4,600								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	29,500								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991	3,000								
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993									
107	Other Local Revenues (Describe & Itemize)	1999	12,500	53,000		8,850					
108	<b>Total Other Revenue from Local Sources</b>		49,600	59,700	0	8,850	0	0	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	1000	1,208,535	273,733	202,040	94,463	201,445	0	26,603	240,000	6,900

ESTIMATED RECEIPTS/REVENUES

	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
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	<b>Total Flow-Through Receipts/Revenues From One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID</b>										
117	General State Aid (Section 18-8.05)	3001	1,928,598	145,050		7,154					
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	<b>Total Unrestricted Grants-In-Aid</b>		<b>1,928,598</b>	<b>145,050</b>	<b>0</b>	<b>7,154</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
122	<b>RESTRICTED GRANTS-IN-AID</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	29,927								
125	Special Education - Extraordinary	3105	88,015								
126	Special Education - Personnel	3110	105,586								
127	Special Education - Orphanage - Individual	3120	8,752								
128	Special Education - Orphanage - Summer	3130	0								
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		<b>232,280</b>	<b>0</b>		<b>0</b>					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	12,500								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235	11,500								
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270	0								
139	CTE - Other (Describe & Itemize)	3299									
140	<b>Total Career and Technical Education</b>		<b>24,000</b>	<b>0</b>			<b>0</b>				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Education</b>		<b>0</b>				<b>0</b>				
145	State Free Lunch & Breakfast	3360	5,551								
146	School Breakfast Initiative	3365	0								
147	Driver Education	3370	7,300								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular/Vocational	3500				203,900					
152	Transportation - Special Education	3510				84,000					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>287,900</b>	<b>0</b>				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	423,434			22,807	16,973				
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									

	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	
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726										
163	Chicago General Education Block Grant	3766										
164	Chicago Educational Services Block Grant	3767										
165	School Safety & Educational Improvement Block Grant	3775										
166	Technology - Learning Technology Centers	3780										
167	State Charter Schools	3815										
168	Extended Learning Opportunities - Summer Bridges	3825										
169	Infrastructure Improvements - Planning/Construction	3920										
170	School Infrastructure - Maintenance Projects	3925										
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	425									
172	<b>Total Restricted Grants-In-Aid</b>		692,990	0	0	310,707	16,973	0	0	0	0	
173	<b>Total Receipts/Revenues from State Sources</b>	3000	2,621,588	145,050	0	317,861	16,973	0	0	0	0	
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>											
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>											
176	Federal Impact Aid	4001										
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009										
178	<b>Total Unrestricted Grants-In-Aid Received Directly from Fed Govt</b>		0	0	0	0	0	0	0	0	0	
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>											
180	Head Start	4045										
181	Construction (Impact Aid)	4050										
182	MAGNET	4060										
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090										
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		0	0		0	0	0			0	
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE</b>											
186	<b>TITLE V</b>											
187	Title V - Innovation and Flexibility Formula	4100										
188	Title V - SEA Projects	4105										
189	Title V - Rural and Low Income Schools (REI)	4107										
190	Title V - Other (Describe & Itemize)	4199										
191	<b>Total Title V</b>		0	0		0	0					
192	<b>FOOD SERVICE</b>											
193	Breakfast Start-Up	4200										
194	National School Lunch Program	4210	113,389									
195	Special Milk Program	4215										
196	School Breakfast Program	4220	55,519									
197	Summer Food Service Admin/Program	4225										
198	Child Care Commodity/SFS 13-Adult Day Care	4226										
199	Fresh Fruit and Vegetables	4240										
200	Food Service - Other (Describe & Itemize)	4299										
201	<b>Total Food Service</b>		168,908				0					
202	<b>TITLE I</b>											
203	Title I - Low Income	4300	125,071									
204	Title I - Low Income - Neglected, Private	4305										
205	Title I - Comprehensive School Reform	4332										
206	Title I - Reading First	4334										
207	Title I - Even Start	4335										
208	Title I - Reading First SEA Funds	4337										
209	Title I - Migrant Education	4340										
210	Title I - Other (Describe & Itemize)	4399										
211	<b>Total Title I</b>		125,071	0		0	0					



ESTIMATED RECEIPTS/REVENUES

	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
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>		0	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Federal Special Education - Preschool Flow-Through	4600									
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620									
221	Federal Special Education - IDEA Room & Board	4625	78,107								
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	<b>Total Federal Special Education</b>		78,107	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins-Title IIIIE Tech Prep	4770	0								
227	CTE - Other (Describe & Itemize)	4799									
228	<b>Total CTE - Perkins</b>		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861	2,386								
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - XI	4880	3,259								
259	<b>Total Stimulus Programs</b>		5,645	0	0	0	0	0		0	0
260	Advanced Placement Fee/International Baccalaureate	4904									
261	Emergency Immigrant Assistance	4905									
262	Title III - English Language Acquisition	4909									
263	Learn & Serve America	4910									
264	McKinney Education for Homeless Children	4920									
265	Title II - Eisenhower - Professional Development Formula	4930									
266	Title II - Teacher Quality	4932	18,620								

## ESTIMATED RECEIPTS/REVENUES

	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
267	Federal Charter Schools	4960									
268	Medicaid Matching Funds - Administrative Outreach	4991	0								
269	Medicaid Matching Funds - Fee-For-Service Program	4992	11,000								
270	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998	100								
271	<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		407,451	0	0	0	0	0		0	0
272	<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	407,451	0	0	0	0	0	0	0	0
273	<b>TOTAL DIRECT RECEIPTS/REVENUES</b>		4,237,574	418,783	202,040	412,324	218,418	0	26,603	240,000	6,900

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>										
5	Regular Programs	1100	1,684,676	258,334	14,100	36,875	0	0	0	0	1,993,985
6	Pre-K Programs	1125	181,727	29,024	1,120	4,404					216,275
7	Special Education Programs (Functions 1200 - 1220)	1200	287,988	49,913	650	575					339,126
8	Special Education Programs Pre-K	1225									0
9	Remedial and Supplemental Programs K-12	1250	71,102	24,376	0	28,445					123,923
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400	100,006	12,730	325	10,800		1,275			125,136
13	Interscholastic Programs	1500	62,257	2,140	24,750	10,100	500	7,100			106,847
14	Summer School Programs	1600									0
15	Gifted Programs	1650									0
16	Driver's Education Programs	1700									0
17	Bilingual Programs	1800									0
18	Truant Alternative & Optional Programs	1900									0
19	Pre-K Programs - Private Tuition	1910									0
20	Regular K-12 Programs Private Tuition	1911									0
21	Special Education Programs K-12 Private Tuition	1912									0
22	Special Education Programs Pre-K Tuition	1913									0
23	Remedial/Supplemental Programs K-12 Private Tuition	1914						2,200			2,200
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
25	Adult/Continuing Education Programs Private Tuition	1916									0
26	CTE Programs Private Tuition	1917									0
27	Interscholastic Programs Private Tuition	1918									0
28	Summer School Programs Private Tuition	1919									0
29	Gifted Programs Private Tuition	1920									0
30	Bilingual Programs Private Tuition	1921									0
31	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
32	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>2,387,756</b>	<b>376,517</b>	<b>40,945</b>	<b>91,199</b>	<b>500</b>	<b>10,575</b>	<b>0</b>	<b>0</b>	<b>2,907,492</b>
33	<b>SUPPORT SERVICES (ED)</b>										
34	<b>Support Services - Pupil</b>										
35	Attendance & Social Work Services	2110			26,800	0					26,800
36	Guidance Services	2120	87,408	8,760	3,325	650					100,143
37	Health Services	2130	1,271	0	20	2,775					4,066
38	Psychological Services	2140			1,620						1,620
39	Speech Pathology & Audiology Services	2150	51,435	6,908	41,000	0					99,343
40	Other Support Services - Pupils (Describe & Itemize)	2190									0
41	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>140,114</b>	<b>15,668</b>	<b>72,765</b>	<b>3,425</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>231,972</b>
42	<b>Support Services - Instructional Staff</b>										
43	Improvement of Instruction Services	2210	9,654	1,833	42,183	8,002					61,672
44	Educational Media Services	2220	73,160	9,810	58,300	23,700	2,750	20,050			187,770
45	Assessment & Testing	2230			0						0
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>82,814</b>	<b>11,643</b>	<b>100,483</b>	<b>31,702</b>	<b>2,750</b>	<b>20,050</b>	<b>0</b>	<b>0</b>	<b>249,442</b>
47	<b>Support Services - General Administration</b>										
48	Board of Education Services	2310	1,404	150	24,075	3,575	0	16,050			45,254
49	Executive Administration Services	2320	73,654	18,019	18,105	500	0	1,600			111,878
50	Special Area Administration Services	2330	11,126	810	600	1,000					13,536
51	Tort Immunity Services	2360 - 2370									0
52	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>86,184</b>	<b>18,979</b>	<b>42,780</b>	<b>5,075</b>	<b>0</b>	<b>17,650</b>	<b>0</b>	<b>0</b>	<b>170,668</b>
53	<b>Support Services - School Administration</b>										
54	Office of the Principal Services	2410	215,920	53,915	3,025	7,100	0	1,600			281,560
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>215,920</b>	<b>53,915</b>	<b>3,025</b>	<b>7,100</b>	<b>0</b>	<b>1,600</b>	<b>0</b>	<b>0</b>	<b>281,560</b>

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
57	<b>Support Services - Business</b>										
58	Direction of Business Support Services	2510									0
59	Fiscal Services	2520	57,372	15,090	0	1,375					73,837
60	Operation & Maintenance of Plant Services	2540				155,725					155,725
61	Pupil Transportation Services	2550									0
62	Food Services	2560	98,840	11,035	15,760	184,175	0	550			310,360
63	Internal Services	2570									0
64	<b>Total Support Services - Business</b>	<b>2500</b>	<b>156,212</b>	<b>26,125</b>	<b>15,760</b>	<b>341,275</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>0</b>	<b>539,922</b>
65	<b>Support Services - Central</b>										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620									0
68	Information Services	2630									0
69	Staff Services	2640									0
70	Data Processing Services	2660									0
71	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
72	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0
73	<b>Total Support Services</b>	<b>2000</b>	<b>681,244</b>	<b>126,330</b>	<b>234,813</b>	<b>388,577</b>	<b>2,750</b>	<b>39,850</b>	<b>0</b>	<b>0</b>	<b>1,473,564</b>
74	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>73,817</b>	<b>6,407</b>	<b>5,055</b>	<b>11,885</b>	<b>4,200</b>				<b>101,364</b>
75	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>										
76	<b>Payments to Other Govt Units (In-State)</b>										
77	Payments for Regular Programs	4110						250			250
78	Payments for Special Education Programs	4120						238,820			238,820
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140			300						300
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
83	<b>Total Payments to Districts and Other Govt Units (In-State)</b>	<b>4100</b>			<b>300</b>			<b>239,070</b>			<b>239,370</b>
84	Payments for Regular Programs - Tuition	4210									0
85	Payments for Special Education Programs - Tuition	4220									0
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0
87	Payments for CTE Programs - Tuition	4240									0
88	Payments for Community College Programs - Tuition	4270									0
89	Payments for Other Programs - Tuition	4280									0
90	Other Payments to In-State Govt Units	4290									0
91	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>
92	Payments for Regular Programs - Transfers	4310									0
93	Payments for Special Education Programs - Transfers	4320									0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
95	Payments for CTE Programs - Transfers	4340									0
96	Payments for Community College Program - Transfers	4370									0
97	Payments for Other Programs - Transfers	4380									0
98	Other Payments to In-State Govt Units - Transfers	4390									0
99	<b>Total Payments to Other District &amp; Govt Units - Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>
100	Payments to Other District & Govt Units (Out of State)	4400									0
101	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>			<b>300</b>			<b>239,070</b>			<b>239,370</b>
102	<b>DEBT SERVICE (ED)</b>										
103	<b>Debt Service - Interest on Short-Term Debt</b>										
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt	5150									0
109	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
110	Debt Service - Interest on Long-Term Debt	5200									0
111	<b>Total Debt Service</b>	<b>5000</b>						0			0
112	<b>PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>									0
113	<b>Total Direct Disbursements/Expenditures</b>		3,142,817	509,254	281,113	491,661	7,450	289,495	0	0	4,721,790
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(484,216)
115											
116	<b>20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>										
117	<b>SUPPORT SERVICES (O&amp;M)</b>										
118	Support Services - Pupil										
119	Other Support Services - Pupils (Describe & Itemize)	2190									0
120	<b>Support Services - Business</b>										
121	Direction of Business Support Services	2510									0
122	Facilities Acquisition & Construction Services	2530						1,520			1,520
123	Operation & Maintenance of Plant Services	2540	170,172	29,963	120,235	55,750	22,150	5,100			403,370
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	<b>Total Support Services - Business</b>	<b>2500</b>	170,172	29,963	120,235	55,750	22,150	6,620	0	0	404,890
127	Other Support Services (Describe & Itemize)	2900									0
128	<b>Total Support Services</b>	<b>2000</b>	170,172	29,963	120,235	55,750	22,150	6,620	0	0	404,890
129	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0
130	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (O&amp;M)</b>										
131	Payments to Other Govt Units (In-State)										
132	Payments for Special Education Programs	4120									0
133	Payments for CTE Program	4140									0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
135	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			0			0			0
136	Payments to Other Govt Units (Out of State)	4400									0
137	<b>Total Payments to Other District and Govt Unit</b>	<b>4000</b>			0			0			0
138	<b>DEBT SERVICE (O&amp;M)</b>										
139	Debt Service - Interest on Short-Term Debt										
140	Tax Anticipation Warrants	5110									0
141	Tax Anticipation Notes	5120									0
142	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
143	State Aid Anticipation Certificates	5140									0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
145	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
146	Debt Service - Interest on Long-Term Debt	5200									0
147	<b>Total Debt Service</b>	<b>5000</b>						0			0
148	<b>PROVISION FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>									0
149	<b>Total Direct Disbursements/Expenditures</b>		170,172	29,963	120,235	55,750	22,150	6,620	0	0	404,890
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										13,893
151											
152	<b>30 - DEBT SERVICE FUND (DS)</b>										
153	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (DS)</b>	<b>4000</b>									0
154	<b>DEBT SERVICE (DS)</b>										
155	Debt Service - Interest on Short-Term Debt										
156	Tax Anticipation Warrants	5110									0
157	Tax Anticipation Notes	5120									0
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
159	State Aid Anticipation Certificates	5140									0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
161	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						0			0

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
162	Debt Service - Interest on Long-Term Debt	5200						107,040			107,040
163	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						95,000			95,000
164	Debt Service Other (Describe & Itemize)	5400						275			275
165	<b>Total Debt Service</b>	<b>5000</b>			0			202,315			202,315
166	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									0
167	<b>Total Direct Disbursements/Expenditures</b>				0			202,315			202,315
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(275)
170	<b>40 - TRANSPORTATION FUND (TR)</b>										
171	<b>SUPPORT SERVICES (TR)</b>										
172	<b>Support Services - Pupils</b>										
173	Other Support Services - Pupils (Describe & Itemize)	2190									0
174	<b>Support Services - Business</b>										
175	Pupil Transportation Services	2550	191,410	3,587	242,140	81,975	0	600	0	0	519,712
176	Other Support Services (Describe & Itemize)	2900									0
177	<b>Total Support Services</b>	<b>2000</b>	<b>191,410</b>	<b>3,587</b>	<b>242,140</b>	<b>81,975</b>	<b>0</b>	<b>600</b>	<b>0</b>	<b>0</b>	<b>519,712</b>
178	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0
179	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (TR)</b>										
180	<b>Payments to Other Govt Units (In-State)</b>										
181	Payments for Regular Program	4110									0
182	Payments for Special Education Programs	4120									0
183	Payments for Adult/Continuing Education Programs	4130									0
184	Payments for CTE Programs	4140									0
185	Payments for Community College Programs	4170									0
186	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
187	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			0			0			0
188	<b>Payments to Other Govt Units (Out-of-State) (Describe &amp; Itemize)</b>	<b>4400</b>									0
189	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			0			0			0
190	<b>DEBT SERVICE (TR)</b>										
191	<b>Debt Service - Interest on Short-Term Debt</b>										
192	Tax Anticipation Warrants	5110									0
193	Tax Anticipation Notes	5120									0
194	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
195	State Aid Anticipation Certificates	5140									0
196	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
197	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						0			0
198	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
199	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0
200	Debt Service - Other (Describe and Itemize)	5400									0
201	<b>Total Debt Service</b>	<b>5000</b>						0			0
202	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>									0
203	<b>Total Direct Disbursements/Expenditures</b>		<b>191,410</b>	<b>3,587</b>	<b>242,140</b>	<b>81,975</b>	<b>0</b>	<b>600</b>	<b>0</b>	<b>0</b>	<b>519,712</b>
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(107,388)
205											
206	<b>50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)</b>										
207	<b>INSTRUCTION (MR/SS)</b>										
208	Regular Program	1100		37,137							37,137
209	Pre-K Programs	1125		9,739							9,739
210	Special Education Programs (Functions 1200-1220)	1200		17,680							17,680
211	Special Education Programs Pre-K	1225									0
212	Remedial and Supplemental Programs K-12	1250		5,482							5,482
213	Remedial and Supplemental Programs Pre-K	1275									0
214	Adult/Continuing Education Programs	1300									0

	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
215	CTE Programs	1400		1,356							1,356
216	Interscholastic Programs	1500		2,245							2,245
217	Summer School Programs	1600									0
218	Gifted Programs	1650									0
219	Driver's Education Programs	1700									0
220	Bilingual Programs	1800									0
221	Truant Alternative & Optional Programs	1900									0
222	<b>Total Instruction</b>	<b>1000</b>		<b>73,639</b>							<b>73,639</b>
223	<b>SUPPORT SERVICES (MR/SS)</b>										
224	<b>Support Services - Pupil</b>										
225	Attendance & Social Work Services	2110									0
226	Guidance Services	2120		1,265							1,265
227	Health Services	2130		3,174							3,174
228	Psychological Services	2140									0
229	Speech Pathology & Audiology Services	2150		756							756
230	Other Support Services - Pupils (Describe & Itemize)	2190									0
231	<b>Total Support Services - Pupil</b>	<b>2100</b>		<b>5,195</b>							<b>5,195</b>
232	<b>Support Services - Instructional Staff</b>										
233	Improvement of Instruction Services	2210		301							301
234	Educational Media Services	2220		971							971
235	Assessment & Testing	2230									0
236	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>1,272</b>							<b>1,272</b>
237	<b>Support Services - General Administration</b>										
238	Board of Education Services	2310		262							262
239	Executive Administration Services	2320		1,423							1,423
240	Special Area Administrative Services	2330		1,632							1,632
241	Claims Paid from Self Insurance Fund	2361									0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
243	Unemployment Insurance Payments	2363									0
244	Insurance Payments (regular or self-insurance)	2364									0
245	Risk Management and Claims Services Payments	2365									0
246	Judgment and Settlements	2366									0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
248	Reciprocal Insurance Payments	2368									0
249	Legal Service	2369									0
250	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>3,317</b>							<b>3,317</b>
251	<b>Support Services - School Administration</b>										
252	Office of the Principal Services	2410		20,448							20,448
253	Other Support Services - School Administration (Describe & Itemize)	2490									0
254	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>20,448</b>							<b>20,448</b>
255	<b>Support Services - Business</b>										
256	Direction of Business Support Services	2510									0
257	Fiscal Services	2520		11,205							11,205
258	Facilities Acquisition & Construction Services	2530									0
259	Operation & Maintenance of Plant Service	2540		35,854							35,854
260	Pupil Transportation Services	2550		36,165							36,165
261	Food Services	2560		16,660							16,660
262	Internal Services	2570									0
263	<b>Total Support Services - Business</b>	<b>2500</b>		<b>99,884</b>							<b>99,884</b>

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
264	<b>Support Services - Central</b>										
265	Direction of Central Support Services	2610									0
266	Planning, Research, Development & Evaluation Services	2620									0
267	Information Services	2630									0
268	Staff Services	2640									0
269	Data Processing Services	2660									0
270	<b>Total Support Services - Central</b>	<b>2600</b>		0							0
271	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0
272	<b>Total Support Services</b>	<b>2000</b>		130,116							130,116
273	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		14,402							14,402
274	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (MR/SS)</b>										
275	Payments for Special Education Programs	4120									0
276	Payments for CTE Programs	4140									0
277	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>		0							0
278	<b>DEBT SERVICE (MR/SS)</b>										
279	<b>Debt Service - Interest on Short-Term Debt</b>										
280	Tax Anticipation Warrants	5110									0
281	Tax Anticipation Notes	5120									0
282	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
283	State Aid Anticipation Certificates	5140									0
284	Other (Describe & Itemize)	5150									0
285	<b>Total Debt Service</b>	<b>5000</b>						0			0
286	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>									0
287	<b>Total Direct Disbursements/Expenditures</b>			218,157				0			218,157
288	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										261
289											
290	<b>60 - CAPITAL PROJECTS (CP)</b>										
291	<b>SUPPORT SERVICES (CP)</b>										
292	<b>Support Services - Business</b>										
293	Facilities Acquisition & Construction Services	2530									0
294	Other Support Services (Describe & Itemize)	2900									0
295	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0		0
296	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (CP)</b>										
297	<b>Payments to Other Govt Units (In-State)</b>										
298	Payments to Other Govt Units (In-State)	4100									0
299	Payment for Special Education Programs	4120									0
300	Payment for CTE Programs	4140									0
301	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
302	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			0			0			0
303	<b>PROVISION FOR CONTINGENCIES (CP)</b>	<b>6000</b>									0
304	<b>Total Direct Disbursements/Expenditures</b>		0	0	0	0	0	0	0		0
305	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0
306											
307	<b>70 WORKING CASH FUND (WC)</b>										
308											
309	<b>80 - TORT FUND (TF)</b>										
310	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
311	Claims Paid from Self Insurance Fund	2361									0
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			45,000						45,000
313	Unemployment Insurance Payments	2363			35,000						35,000
314	Insurance Payments (regular or self-insurance)	2364									0
315	Risk Management and Claims Services Payments	2365									0
316	Judgment and Settlements	2366									0



	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
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	103,135		14,391						117,526
318	Reciprocal Insurance Payments	2368									0
319	Legal Service	2369			20,000						20,000
320	Property Insurance (Building & Grounds)	2371			38,000						38,000
321	Vehicle Insurance (Transportation)	2372									0
322	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>103,135</b>	<b>0</b>	<b>152,391</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>255,526</b>
323	<b>DEBT SERVICE (TF)</b>										
324	Debt Service - Interest on Short-Term Debt										
325	Tax Anticipation Warrants	5110									0
326	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
327	Other Interest or Short-Term Debt	5150									0
328	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
329	<b>PROVISION FOR CONTINGENCIES (TF)</b>	<b>6000</b>									<b>0</b>
330	<b>Total Direct Disbursements/Expenditures</b>		<b>103,135</b>	<b>0</b>	<b>152,391</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>255,526</b>
331	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(15,526)
332											
333	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
334	<b>SUPPORT SERVICES (FP&amp;S)</b>										
335	<b>Support Services - Business</b>										
336	Facilities Acquisition & Construction Services	2530			744,575						744,575
337	Operation & Maintenance of Plant Service	2540									0
338	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>744,575</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>744,575</b>
339	Other Support Services (Describe & Itemize)	2900									0
340	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>744,575</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>744,575</b>
341	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (FP&amp;S)</b>										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
343	<b>Total Payments to Other Districts &amp; Govt Units (FPS)</b>	<b>4000</b>						<b>0</b>			<b>0</b>
344	<b>DEBT SERVICE (FP&amp;S)</b>										
345	Debt Service - Interest on Short-Term Debt										
346	Tax Anticipation Warrants	5110									0
347	Other Interest on Short-Term Debt	5150									0
348	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
349	Debt Service - Interest on Long-Term Debt	5200									0
350	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0
351	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
352	<b>PROVISIONS FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									<b>0</b>
353	<b>Total Direct Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>744,575</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>744,575</b>
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(737,675)

---

---

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

---

---

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

	A	B	C	D	E	F
1						
2	<b>WESTERN COMM. UNIT SCHOOL DISTRICT 12      01-075-0120-26</b>					
3	<b>DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only</b>					
4		<b>EDUCATIONAL</b>	<b>OPERATIONS &amp; MAINTENANCE</b>	<b>TRANSPORTATION</b>	<b>WORKING CASH</b>	<b>TOTAL</b>
5	<b>Direct Revenues</b>	4,237,574	418,783	412,324	26,603	<b>5,095,284</b>
6	<b>Direct Expenditures</b>	4,721,790	404,890	519,712		<b>5,646,392</b>
7	<b>Difference</b>	(484,216)	13,893	(107,388)	26,603	<b>(551,108)</b>
8	<b>Estimated Fund Balance - June 30, 2012</b>	6,614	36,119	36,958	184,872	<b>264,563</b>
9	<p><b>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. (Tab: Deficit BudgetSum Calc 20)</b></p>					
10						
11						
12	<p><i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2011-12 school district budget in which the "operating funds" listed above result in direct revenues (line 5) being less than direct expenditures (line 6) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 8).</i></p>					
13	<p><b>Note:</b> <i>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.</i></p>					
14	<p><i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i></p>					

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	C	D	E	F	G
1			<b>DEFICIT REDUCTION PLAN</b>				
2			<b>ESTIMATED BUDGET</b>				
3	<b>WESTERN COMM. UNIT SCHOOL DISTRICT 12</b>		<b>FY2011-12</b>				
4	<i>District Number</i>						
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		30,830	22,226	144,346	618,269	815,671
8	<b>RECEIPTS/REVENUES</b>		<b>Acct No.</b>				
9	<b>LOCAL SOURCES</b>		<b>1000</b>	1,208,535	273,733	94,463	26,603
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>		<b>2000</b>	0	0	0	0
11	<b>STATE SOURCES</b>		<b>3000</b>	2,621,588	145,050	317,861	0
12	<b>FEDERAL SOURCES</b>		<b>4000</b>	407,451	0	0	0
13	<b>Total Receipts/Revenues</b>			4,237,574	418,783	412,324	26,603
14	<b>DISBURSEMENTS/EXPENDITURES</b>		<b>Funct No.</b>				
15	<b>INSTRUCTION</b>		<b>1000</b>	2,907,492			2,907,492
16	<b>SUPPORT SERVICES</b>		<b>2000</b>	1,473,564	404,890	519,712	2,398,166
17	<b>COMMUNITY SERVICES</b>		<b>3000</b>	101,364	0	0	101,364
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>		<b>4000</b>	239,370	0	0	239,370
19	<b>DEBT SERVICES</b>		<b>5000</b>	0	0	0	0
20	<b>PROVISION FOR CONTINGENCIES</b>		<b>6000</b>	0	0	0	0
21	<b>Total Disbursements/Expenditures</b>			4,721,790	404,890	519,712	5,646,392
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>			(484,216)	13,893	(107,388)	26,603
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>			460,000	0	0	0
25	<b>OTHER USES OF FUNDS (8000)</b>			0	0	0	460,000
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>			460,000	0	0	(460,000)
27	<b>ESTIMATED ENDING FUND BALANCE</b>			6,614	36,119	36,958	184,872

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L	
1	<b>WESTERN COMM. UNIT SCHOOL DISTRICT 12</b> 01-075-0120 <i>District Number</i>		<b>ESTIMATED BUDGET</b>					
2			<b>FY2012-13</b>					
3								
4								
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		6,614	36,119	36,958	184,872	264,563	
8	<b>RECEIPTS/REVENUES</b>	Acct No.						
9	LOCAL SOURCES	1000	1,184,082	222,546	86,158	26,565	1,519,351	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000		0	0		0	
11	STATE SOURCES	3000	2,543,600	225,050	458,497		3,227,147	
12	FEDERAL SOURCES	4000	526,492	0			526,492	
13	<b>Total Receipts/Revenues</b>		4,254,174	447,596	544,655	26,565	5,272,990	
14	<b>DISBURSEMENTS/EXPENDITURES</b>	Funct No.						
15	INSTRUCTION	1000	2,494,620				2,494,620	
16	SUPPORT SERVICES	2000	1,393,931	425,331	538,558		2,357,820	
17	COMMUNITY SERVICES	3000	114,926				114,926	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	329,500				329,500	
19	DEBT SERVICES	5000					0	
20	PROVISION FOR CONTINGENCIES	6000					0	
21	<b>Total Disbursements/Expenditures</b>		4,332,977	425,331	538,558		5,296,866	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(78,803)	22,265	6,097	26,565	(23,876)	
23	<b>OTHER SOURCES/USES OF FUNDS</b>							
24	OTHER SOURCES OF FUNDS (7000)		100,000				100,000	
25	OTHER USES OF FUNDS (8000)					100,000	100,000	
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		100,000	0	0	(100,000)	0	
27	<b>ESTIMATED ENDING FUND BALANCE</b>		27,811	58,384	43,055	111,437	240,687	

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1			<b>ESTIMATED BUDGET FY2013-14</b>				
2							
3	<b>WESTERN COMM. UNIT SCHOOL DISTRICT 12</b>	<b>01-075-0120</b>					
4	<i>District Number</i>						
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		27,811	58,384	43,055	111,437	240,687
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>	1,170,582	223,933	86,158	26,565	1,507,238
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0
11	<b>STATE SOURCES</b>	<b>3000</b>	2,512,893	225,050	458,497		3,196,440
12	<b>FEDERAL SOURCES</b>	<b>4000</b>	526,492				526,492
13	<b>Total Receipts/Revenues</b>		4,209,967	448,983	544,655	26,565	5,230,170
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>	2,542,468				2,542,468
16	<b>SUPPORT SERVICES</b>	<b>2000</b>	1,408,778	430,017	541,264		2,380,059
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>	117,085				117,085
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>	161,500				161,500
19	<b>DEBT SERVICES</b>	<b>5000</b>					0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					0
21	<b>Total Disbursements/Expenditures</b>		4,229,831	430,017	541,264		5,201,112
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		(19,864)	18,966	3,391	26,565	29,058
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		7,947	77,350	46,446	138,002	269,745

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V	
1	<b>WESTERN COMM. UNIT SCHOOL DISTRICT 12</b> 01-075-0120 <i>District Number</i>		<b>ESTIMATED BUDGET</b>					
2			<b>FY2014-15</b>					
3								
4								
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		7,947	77,350	46,446	138,002	269,745	
8	<b>RECEIPTS/REVENUES</b>	Acct No.						
9	LOCAL SOURCES	1000	1,170,582	223,933	86,158	26,565	1,507,238	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0	
11	STATE SOURCES	3000	2,596,141	225,050	458,497		3,279,688	
12	FEDERAL SOURCES	4000	526,492				526,492	
13	<b>Total Receipts/Revenues</b>		4,293,215	448,983	544,655	26,565	5,313,418	
14	<b>DISBURSEMENTS/EXPENDITURES</b>	Funct No.						
15	INSTRUCTION	1000	2,592,526				2,592,526	
16	SUPPORT SERVICES	2000	1,424,281	434,928	544,030		2,403,239	
17	COMMUNITY SERVICES	3000	119,345				119,345	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	161,500				161,500	
19	DEBT SERVICES	5000					0	
20	PROVISION FOR CONTINGENCIES	6000					0	
21	<b>Total Disbursements/Expenditures</b>		4,297,652	434,928	544,030		5,276,610	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(4,437)	14,055	625	26,565	36,808	
23	<b>OTHER SOURCES/USES OF FUNDS</b>							
24	OTHER SOURCES OF FUNDS (7000)						0	
25	OTHER USES OF FUNDS (8000)						0	
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0	
27	<b>ESTIMATED ENDING FUND BALANCE</b>		3,510	91,405	47,071	164,567	306,553	

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1			<b>SUMMARY</b>			
2			<b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b>			
3	<b>WESTERN COMM. UNIT SCHOOL DISTRICT 12</b>		<b>ESTIMATED BUDGET</b>			
4	<i>District Number</i>		<i>Date of Adoption:</i>			
5	01-075-0120		<i>(Enter as MM/DD/YY)</i>			
6			FY2011-12	FY2012-13	FY2013-14	FY2014-15
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		815,671	264,563	240,687	269,745
8	<b>RECEIPTS/REVENUES</b>		<b>Acct No.</b>			
9	LOCAL SOURCES		1,603,334	1,519,351	1,507,238	1,507,238
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		0	0	0	0
11	STATE SOURCES		3,084,499	3,227,147	3,196,440	3,279,688
12	FEDERAL SOURCES		407,451	526,492	526,492	526,492
13	<b>Total Receipts/Revenues</b>		5,095,284	5,272,990	5,230,170	5,313,418
14	<b>DISBURSEMENTS/EXPENDITURES</b>		<b>Funct No.</b>			
15	INSTRUCTION		2,907,492	2,494,620	2,542,468	2,592,526
16	SUPPORT SERVICES		2,398,166	2,357,820	2,380,059	2,403,239
17	COMMUNITY SERVICES		101,364	114,926	117,085	119,345
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		239,370	329,500	161,500	161,500
19	DEBT SERVICES		0	0	0	0
20	PROVISION FOR CONTINGENCIES		0	0	0	0
21	<b>Total Disbursements/Expenditures</b>		5,646,392	5,296,866	5,201,112	5,276,610
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(551,108)	(23,876)	29,058	36,808
23	<b>OTHER SOURCES/USES OF FUNDS</b>					
24	OTHER SOURCES OF FUNDS (7000)		460,000	100,000	0	0
25	OTHER USES OF FUNDS (8000)		460,000	100,000	0	0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		264,563	240,687	269,745	306,553



**Deficit Reduction Plan-Background/Assumptions**  
**Fiscal Year 2012 through Fiscal Year 2015**

---

---

**WESTERN COMM. UNIT SCHOOL DISTRICT 12**

**01-075-0120-26**

---

*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/2012/budget.htm](http://www.isbe.net/sfms/budget/2012/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:**

**- Has the district considered shared services (Ex: Media Coop, Transportation, Insurance) If yes please explain:**

## ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

*(For Local Use Only)*

***This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.***

*The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2012 budgeted expenditures over FY2011 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).*

*The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and may be submitted in conjunction with that report.*

*An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at:*

[Limitation of Administrative Costs](#)

### ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)

School District Name: WESTERN COMM. UNIT SCHOOL DISTRICT 12  
RCDT Number: 01-075-0120-26

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2011			Budgeted Expenditures, Fiscal Year 2012		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320			0	111,878		111,878
2. Special Area Administration Services	2330			0	13,536		13,536
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
<b>8. Totals</b>		0	0	0	125,414	0	125,414
<b>9. Estimated Percent Increase (Decrease) for FY2012 (Budgeted) over FY2011 (Actual)</b>							Enter Actual Data!



## Reference Description

---

- <sup>1</sup> 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).
- <sup>2</sup> Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- <sup>3</sup> 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.
- <sup>4</sup> Principal on Bonds Sold:
  - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
  - (2) Refunding Bonds can be entered in the Debt Services Fund only.
  - (3) Building Bonds can be entered in the Capital Projects Fund only.
  - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- <sup>5</sup> 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.
- <sup>6</sup> 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.
- <sup>7</sup> Cash plus investments must be greater than or equal to zero.
- <sup>8</sup> For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 45).
- <sup>9</sup> For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 63).
- <sup>10</sup> Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-6 of the School Code).
- <sup>11</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- <sup>12</sup> The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- <sup>13</sup> 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.
- <sup>14</sup> Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- <sup>15</sup> 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)
- <sup>16</sup> Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)  
Only abatement of working cash fund can transfer its funds to any fund in most need of money  
(see 105 ILCS 5/20-10 for further explanation)

<b>CHECK FOR ERRORS</b>	
<p>This worksheet checks various cells to assure that selected items are in balance.  Out-of-balance conditions are accompanied by an error message.  Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
<b>Is Deficit Reduction Plan Required?</b>	<b>Deficit reduction plan is required.</b>
<b>If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?</b>	<b>Budget Plan Completed</b>
<b>1. Cover Page - CASH or ACCRUAL</b>	
Check one type of Accounting Basis used on the Cover sheet.	<b>CASH</b>
<b>2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).</b>	
Estimated Beginning Fund Balance July, 1 2011 for all Funds (Cells C3 - K3)(Line must have a number or zero)	<b>OK</b>
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	<b>OK</b>
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	<b>OK</b>
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	<b>OK</b>
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	<b>OK</b>
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	<b>OK</b>
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	<b>OK</b>
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	<b>OK</b>
<b>3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2011, (CashSum 4, All Funds), cannot be negative.</b>	
Educational (Fund 10 - Cell C3)	<b>OK</b>
Operations & Maintenance (Fund 20 - Cell D3)	<b>OK</b>
Debt Service (Fund 30 - Cell E3)	<b>OK</b>
Transportation (Fund 40 - Cell F3)	<b>OK</b>
Municipal Retirement/Social Security (Fund 50 - Cell G3)	<b>OK</b>
Capital Projects (Fund 60 - Cell H3)	<b>OK</b>
Working Cash (Fund 70 - Cell I3)	<b>OK</b>
Tort (Fund 80 - Cell J3)	<b>OK</b>
Fire Prevention & Safety (Fund 90 - Cell K3)	<b>OK</b>
<b>4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2012, (Page CashSum 4 - All Funds), cannot be negative.</b>	
Educational (Fund 10 - Cell C21)	<b>OK</b>
Operations & Maintenance (Fund 20 - Cell D21)	<b>OK</b>
Debt Service (Fund 30 - Cell E21)	<b>OK</b>
Transportation (Fund 40 - F21)	<b>OK</b>
Municipal Retirement/Social Security (Fund 50 - Cell G21)	<b>OK</b>
Capital Projects (Fund 60 - H21)	<b>OK</b>
Working Cash (Fund 70 - Cell I21)	<b>OK</b>
Tort (Fund 80 - Cell J21)	<b>OK</b>
Fire Prevention & Safety (Fund 90 - Cell K21)	<b>OK</b>
<b>5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).</b>	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	<b>OK</b>
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	<b>OK</b>

*End of Balancing*