

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2015 - June 30, 2016

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: _____
(MM/DD/YY)

District Name: Wabash Community Unit Schools District 348
District RCDT No: 20-093-3480-26

If your FY15 AFR states that you need to do a deficit reduction plan and your FY16 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Wabash Community Unit Schools District 348, County of Wabash,
State of Illinois, for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016.

WHEREAS the Board of Education of Wabash Community Unit Schools District 348,
County of Wabash, 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 _____ day of _____, 20____, 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, 2015 and ending June 30, 2016.

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 30, whichever comes first. Budgets are submitted to: <https://sec1.isbe.net/attachmgr/default.aspx> The electronic version does not require member signatures.

	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, 2015 1		(226,944)	(7,194)	35,217	(71,397)	205,193		1,343,315	15,257	98,838	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	3,815,741	583,558	686,170	250,889	593,040	0	58,870	298,860	80	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	5,265,297	500,000	0	456,992	0	0	0	0	0	
8	FEDERAL SOURCES	4000	1,036,954	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues 8		10,117,992	1,083,558	686,170	707,881	593,040	0	58,870	298,860	80	
10	Receipts/Revenues for "On Behalf" Payments 2	3998										
11	Total Receipts/Revenues		10,117,992	1,083,558	686,170	707,881	593,040	0	58,870	298,860	80	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	7,205,667				257,655					
14	SUPPORT SERVICES	2000	2,241,901	1,262,760		657,800	320,752	0		297,168	76,095	
15	COMMUNITY SERVICES	3000	59,213	0		0	13,901					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	790,000	0	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	695,959	84,389	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures 9		10,296,781	1,262,760	695,959	742,189	592,308	0		297,168	76,095	
20	Disbursements/Expenditures for "On Behalf" Payments 2	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		10,296,781	1,262,760	695,959	742,189	592,308	0		297,168	76,095	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(178,789)	(179,202)	(9,789)	(34,308)	732	0	58,870	1,692	(76,015)	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund 16	7110										
27	Abatement of the Working Cash Fund 16	7110	180,000	180,000	10,000	35,000						
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 3 Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int 3a Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold 4	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets 5	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	Total Other Sources of Funds 8		180,000	180,000	10,000	35,000	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	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund 16	8110							405,000			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest 6	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest 3 Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond 3a 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	Total Other Uses of Funds 9		0	0	0	0	0	0	405,000	0	0	
80	Total Other Sources/Uses of Fund		180,000	180,000	10,000	35,000	0	0	(405,000)	0	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2016		(225,733)	(6,396)	35,428	(70,705)	205,925	0	997,185	16,949	22,823	

82	SUMMARY OF EXPENDITURES (by Major Object)											
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	Object Name											
87	Salaries	100	7,352,897	602,650		424,835		0		29,892	0	8,410,274
88	Employee Benefits	200	1,270,395	118,080		87,665	592,308	0		0	0	2,068,448
89	Purchased Services	300	237,928	161,280	970	67,800		0		267,276	76,095	811,349
90	Supplies & Materials	400	604,281	340,000		77,500		0		0	0	1,021,781
91	Capital Outlay	500	32,442	40,750		0		0		0	0	73,192
92	Other Objects	600	798,838	0	694,989	84,389	0	0		0	0	1,578,216
93	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
94	Termination Benefits	800	0	0		0						0
95	Total Expenditures		10,296,781	1,262,760	695,959	742,189	592,308	0		297,168	76,095	13,963,260

SUMMARY OF CASH TRANSACTIONS

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
3	BEGINNING CASH BALANCE ON HAND July 1, 2015 7		85,744	2,806	35,217	123,603	205,193		838,315	15,257	98,838
4	Total Direct Receipts & Other Sources 8		10,297,992	1,263,558	696,170	742,881	593,040	0	58,870	298,860	80
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411	650,000	110,000		108,000				73,000	
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433	500,000							60,000	
9	Other Current Assets	199									
10	Total Other Receipts		1,150,000	110,000	0	108,000	0	0	0	133,000	0
11	Total Direct Receipts, Other Sources, & Other Receipts		11,447,992	1,373,558	696,170	850,881	593,040	0	58,870	431,860	80
12	Total Amount Available		11,533,736	1,376,364	731,387	974,484	798,233	0	897,185	447,117	98,918
13	Total Direct Disbursements & Other Uses 9		10,296,781	1,262,760	695,959	742,189	592,308	0	405,000	297,168	76,095
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) 10	141									
16	Interfund Loans Payable (Repayment of Loans)	411	150,000	110,000		108,000				73,000	
17	Notes and Warrants Payable	433	500,000							60,000	
18	Other Current Liabilities	499									
19	Total Other Disbursements		650,000	110,000	0	108,000	0	0	0	133,000	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		10,946,781	1,372,760	695,959	850,189	592,308	0	405,000	430,168	76,095
21	ENDING CASH BALANCE ON HAND June 30, 2016 7		586,955	3,604	35,428	124,295	205,925	0	492,185	16,949	22,823

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
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies 11	-	2,146,200	583,208	685,970	233,283	306,100	0	58,320	296,150	0
6	Leasing Purposes Levy 12	1130	58,320	0							
7	Special Education Purposes Levy	1140	46,650	0		0	0	0			
8	FICA and Medicare Only Levies	1150					276,440				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied by District		2,251,170	583,208	685,970	233,283	582,540	0	58,320	296,150	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authority	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes 13	1230	801,421	0	0	0	10,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		801,421	0	0	0	10,000	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311	0								
21	Regular Tuition from Other Districts (In State)	1312	300,000								
22	Regular Tuition from Other Sources (In State)	1313	0								
23	Regular Tuition from Other Sources (Out of State)	1314	0								
24	Summer School Tuition from Pupils or Parents (In State)	1321	0								
25	Summer School Tuition from Other Districts (In State)	1322	0								
26	Summer School Tuition from Other Sources (In State)	1323	0								
27	Summer School Tuition from Other Sources (Out of State)	1324	0								
28	CTE Tuition from Pupils or Parents (In State)	1331	0								
29	CTE Tuition from Other Districts (In State)	1332	0								
30	CTE Tuition from Other Sources (In State)	1333	0								
31	CTE Tuition from Other Sources (Out of State)	1334	0								
32	Special Education Tuition from Pupils or Parents (In State)	1341	0								
33	Special Education Tuition from Other Districts (In State)	1342	65,000								
34	Special Education Tuition from Other Sources (In State)	1343	0								
35	Special Education Tuition from Other Sources (Out of State)	1344	0								
36	Adult Tuition from Pupils or Parents (In State)	1351	0								
37	Adult Tuition from Other Districts (In State)	1352	0								
38	Adult Tuition from Other Sources (In State)	1353	0								
39	Adult Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		365,000								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				0					
43	Regular Transportation Fees from Other Districts (In State)	1412				3,000					
44	Regular Transportation Fees from Other Sources (In State)	1413				0					
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transportation Fees from Other Sources (Out of State)	1416				0					
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421				0					
48	Summer School Transportation Fees from Other Districts (In State)	1422				0					
49	Summer School Transportation Fees from Other Sources (In State)	1423				0					
50	Summer School Transportation Fees from Other Sources (Out of State)	1424				0					
51	CTE Transportation Fees from Pupils or Parents (In State)	1431				0					
52	CTE Transportation Fees from Other Districts (In State)	1432				0					
53	CTE Transportation Fees from Other Sources (In State)	1433				0					
54	CTE Transportation Fees from Other Sources (Out of State)	1434				0					
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441				0					
56	Special Education Transportation Fees from Other Districts (In State)	1442				0					

ESTIMATED RECEIPTS/REVENUES

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
57	Special Education Transportation Fees from Other Sources (In State)	1443				0					
58	Special Education Transportation Fees from Other Sources (Out of State)	1444				0					
59	Adult Transportation Fees from Pupils or Parents (In State)	1451				0					
60	Adult Transportation Fees from Other Districts (In State)	1452				0					
61	Adult Transportation Fees from Other Sources (In State)	1453				0					
62	Adult Transportation Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					3,000					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	1,500	150	200	175	500	0	550	110	80
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		1,500	150	200	175	500	0	550	110	80
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	85,000								
70	Sales to Pupils - Breakfast	1612	9,500								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	5,000								
74	Other Food Service (Describe & Itemize)	1690	3,000								
75	Total Food Service		102,500								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	65,000	0							
78	Admissions - Other	1719	0	0							
79	Fees	1720	24,000	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Total District/School Activity Income		89,000	0							
83	TEXTBOOK Income										
84	Rentals - Regular Textbooks	1811	45,000								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbooks		45,000								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910	0	100							
96	Contributions and Donations from Private Sources	1920	16,000	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	1,150	100	0	4,431	0	0		2,600	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	8,000								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0			0			
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	135,000	0	0	10,000	0	0	0	0	0
108	Total Other Revenue from Local Sources		160,150	200	0	14,431	0	0	0	2,600	0
109	Total Receipts/Revenues from Local Sources	1000	3,815,741	583,558	686,170	250,889	593,040	0	58,870	298,860	80

ESTIMATED RECEIPTS/REVENUES

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
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100	0	0		0	0				
112	Flow-Through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through Revenue (Describe & Itemize)	2300	0	0		0	0				
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	4,291,442	500,000	0	20,000	0	0		0	0
118	General State Aid Hold Harmless/Supplemental	3002	83,986	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
121	Total Unrestricted Grants-In-Aid		4,375,428	500,000	0	20,000	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	34,054			0					
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	200,000			0					
126	Special Education - Personnel	3110	239,564	0		0					
127	Special Education - Orphanage - Individual	3120	10,406			0					
128	Special Education - Orphanage - Summer Individual	3130	0			0					
129	Special Education - Summer School	3145	0			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0				0	0
131	Total Special Education		484,024	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	0	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	38,677	0			0				
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	1,696	0			0				
137	CTE - Instructor Practicum	3240	0	0			0				
138	CTE - Student Organizations	3270	0	0			0				
139	CTE - Other (Describe & Itemize)	3299	0	0			0				
140	Total Career and Technical Education		40,373	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	0				0				
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310	0				0				
144	Total Bilingual Education		0				0				
145	State Free Lunch & Breakfast	3360	4,300								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	25,335	0							
148	Adult Education (from ICCB)	3410	0	0	0	0	0	0	0	0	0
149	Adult Education - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500	0	0		331,900	0				
152	Transportation - Special Education	3510	0	0		105,092	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation		0	0		436,992	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				
158	Early Childhood - Block Grant	3705	319,837	0		0	0				
159	Reading Improvement Block Grant	3715	0			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				

ESTIMATED RECEIPTS/REVENUES

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
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Technology for Success	3780	2,000	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0							0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	14,000	0	0	0	0	0	0	0	0
172	Total Restricted Grants-In-Aid		889,869	0	0	436,992	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	5,265,297	500,000	0	456,992	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0				0			
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090	0	0				0	0		0
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0				0	0		0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
186	TITLE VI										
187	Title VI - Innovation and Flexibility Formula	4100	0	0		0	0				
188	Title VI - SEA Projects	4105	0	0		0	0				
189	Title VI - Rural Education Initiative (REI)	4107	0	0		0	0				
190	Title VI - Other (Describe & Itemize)	4199	0	0		0	0				
191	Total Title VI		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200	0				0				
194	National School Lunch Program	4210	250,000				0				
195	Special Milk Program	4215	0				0				
196	School Breakfast Program	4220	80,000				0				
197	Summer Food Service Admin/Program	4225	0				0				
198	Child and Adult Care Food Program	4226	0				0				
199	Fresh Fruit and Vegetables	4240	0				0				
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	Total Food Service		330,000				0				
202	TITLE I										
203	Title I - Low Income	4300	357,581	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Comprehensive School Reform	4332	0	0		0	0				
206	Title I - Reading First	4334	0	0		0	0				
207	Title I - Even Start	4335	0	0		0	0				
208	Title I - Reading First SEA Funds	4337	0	0		0	0				
209	Title I - Migrant Education	4340	0	0		0	0				
210	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
211	Total Title I		357,581	0		0	0				

ESTIMATED RECEIPTS/REVENUES

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
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0				
214	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600	1,589	0		0	0				
219	Federal Special Education - Preschool Discretionary	4605	0	0		0	0				
220	Federal Special Education - IDEA Flow Through	4620	20,836	0		0	0				
221	Federal Special Education - IDEA Room & Board	4625	0	0		0	0				
222	Federal Special Education - IDEA Discretionary	4630	0	0		0	0				
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
224	Total Federal Special Education		22,425	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title III Tech Prep	4770	0	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810	0	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
231	ARRA - Title I - Low Income	4851	0	0		0	0				
232	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
233	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
234	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
236	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
238	ARRA - Title IID - Technology - Formula	4860	0	0	0	0	0	0		0	0
239	ARRA - Title IID - Technology - Competitive	4861	0	0	0	0	0	0		0	0
240	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
248	ARRA - General State Aid - Other Government Services Stabilization	4870	0	0	0	0	0	0		0	0
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
254	Other ARRA Funds - VII	4876	0	0	0	0	0	0		0	0
255	Other ARRA Funds - VIII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds - IX	4878	0	0	0	0	0	0		0	0
257	Other ARRA Funds - X	4879	0	0	0	0	0	0		0	0
258	Other ARRA Funds - Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901	23,819								
261	Race to the Top - Preschool Expansion Grant	4902	0	0			0				
262	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
263	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
264	Title III - Language Inst Program - Limited English (LIPLEP)	4909	0			0	0				
265	Learn & Serve America	4910	0			0	0				
266	McKinney Education for Homeless Children	4920	0	0		0	0				
267	Title II - Eisenhower - Professional Development Formula	4930	0	0		0	0				

ESTIMATED RECEIPTS/REVENUES

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
268	Title II - Teacher Quality	4932	92,764	0		0	0				
269	Federal Charter Schools	4960	0	0		0	0				
270	Medicaid Matching Funds - Administrative Outreach	4991	37,000	0		0	0				
271	Medicaid Matching Funds - Fee-For-Service Program	4992	142,000	0		0	0				
272	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	31,365	0		0	0	0			0
273	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,036,954	0	0	0	0	0		0	0
274	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,036,954	0	0	0	0	0	0	0	0
275	TOTAL DIRECT RECEIPTS/REVENUES		10,117,992	1,083,558	686,170	707,881	593,040	0	58,870	298,860	80

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	4,122,790	665,630	22,319	229,855	12,712	0	0	0	5,053,306
6	Tuition Payment to Charter Schools	1115			0						0
7	Pre-K Programs	1125	184,157	30,383	16,993	64,148	0	403	0	0	296,084
8	Special Education Programs (Functions 1200 - 1220)	1200	975,950	156,500	7,720	6,977	0	0	0	0	1,147,147
9	Special Education Programs Pre-K	1225	61,895	16,791	0	0	0	0	0	0	78,686
10	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	357,910	60,815	3,116	33,273	0	0	0	0	455,114
14	Interscholastic Programs	1500	126,480	7,696	20,300	20,119	0	735	0	0	175,330
15	Summer School Programs	1600	0	0	0	0	0	0	0	0	0
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0
21	Regular K-12 Programs Private Tuition	1911						0			0
22	Special Education Programs K-12 Private Tuition	1912						0			0
23	Special Education Programs Pre-K Tuition	1913						0			0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0
26	Adult/Continuing Education Programs Private Tuition	1916						0			0
27	CTE Programs Private Tuition	1917						0			0
28	Interscholastic Programs Private Tuition	1918						0			0
29	Summer School Programs Private Tuition	1919						0			0
30	Gifted Programs Private Tuition	1920						0			0
31	Bilingual Programs Private Tuition	1921						0			0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0
33	Total Instruction14	1000	5,829,182	937,815	70,448	354,372	12,712	1,138	0	0	7,205,667
34	SUPPORT SERVICES (ED)										
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0
37	Guidance Services	2120	273,420	47,650	0	2,054	0	0	0	0	323,124
38	Health Services	2130	98,618	9,521	721	5,600	0	0	0	0	114,460
39	Psychological Services	2140	0	0	0	0	0	0	0	0	0
40	Speech Pathology & Audiology Services	2150	138,803	28,645	0	619	0	0	0	0	168,067
41	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
42	Total Support Services - Pupil	2100	510,841	85,816	721	8,273	0	0	0	0	605,651
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210	22,150	19,650	35,843	8,569	0	0	0	0	86,212
45	Educational Media Services	2220	70,065	15,504	115	16,789	19,730	0	0	0	122,203
46	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0
47	Total Support Services - Instructional Staff	2200	92,215	35,154	35,958	25,358	19,730	0	0	0	208,415
48	Support Services - General Administration										
49	Board of Education Services	2310	0	0	11,700	0	0	7,000	0	0	18,700
50	Executive Administration Services	2320	216,644	53,140	28,500	14,400	0	700	0	0	313,384
51	Special Area Administration Services	2330	8,731	2,352	0	0	0	0	0	0	11,083
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0
53	Total Support Services - General Administration	2300	225,375	55,492	40,200	14,400	0	7,700	0	0	343,167
54	Support Services - School Administration										
55	Office of the Principal Services	2410	481,710	103,860	46,410	6,203	0	0	0	0	638,183
56	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
57	Total Support Services - School Administration	2400	481,710	103,860	46,410	6,203	0	0	0	0	638,183

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
58	Support Services - Business										
59	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
60	Fiscal Services	2520	0	0	0	0	0	0	0	0	0
61	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
62	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
63	Food Services	2560	146,225	31,577	4,800	165,000	0	0	0	0	347,602
64	Internal Services	2570	0	0	0	0	0	0	0	0	0
65	Total Support Services - Business	2500	146,225	31,577	4,800	165,000	0	0	0	0	347,602
66	Support Services - Central										
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
68	Planning, Research, Development & Evaluation Services	2620	39,980	75	17,000	29,100	0	0	0	0	86,155
69	Information Services	2630	0	0	0	0	0	0	0	0	0
70	Staff Services	2640	0	0	0	0	0	0	0	0	0
71	Data Processing Services	2660	0	0	12,728	0	0	0	0	0	12,728
72	Total Support Services - Central	2600	39,980	75	29,728	29,100	0	0	0	0	98,883
73	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
74	Total Support Services	2000	1,496,346	311,974	157,817	248,334	19,730	7,700	0	0	2,241,901
75	COMMUNITY SERVICES (ED)	3000	27,369	20,606	9,663	1,575	0	0	0	0	59,213
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
77	Payments to Other Govt Units (In-State)										
78	Payments for Regular Programs	4110			0			0			0
79	Payments for Special Education Programs	4120			0			790,000			790,000
80	Payments for Adult/Continuing Education Programs	4130			0			0			0
81	Payments for CTE Programs	4140			0			0			0
82	Payments for Community College Programs	4170			0			0			0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0
84	Total Payments to Districts and Other Govt Units (In-State)	4100			0			790,000			790,000
85	Payments for Regular Programs - Tuition	4210						0			0
86	Payments for Special Education Programs - Tuition	4220						0			0
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
88	Payments for CTE Programs - Tuition	4240						0			0
89	Payments for Community College Programs - Tuition	4270						0			0
90	Payments for Other Programs - Tuition	4280						0			0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290						0			0
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
93	Payments for Regular Programs - Transfers	4310						0			0
94	Payments for Special Education Programs - Transfers	4320						0			0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0
96	Payments for CTE Programs - Transfers	4340						0			0
97	Payments for Community College Program - Transfers	4370						0			0
98	Payments for Other Programs - Transfers	4380						0			0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0
100	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
101	Payments to Other District & Govt Units (Out of State)	4400						0			0
102	Total Payments to Other District & Govt Units	4000			0			790,000			790,000
103	DEBT SERVICE (ED)										
104	Debt Service - Interest on Short-Term Debt										
105	Tax Anticipation Warrants	5110						0			0
106	Tax Anticipation Notes	5120						0			0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130						0			0
108	State Aid Anticipation Certificates	5140						0			0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
110	Total Debt Service - Interest on Short-Term Debt	5100						0			0

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
111	Debt Service - Interest on Long-Term Debt	5200						0			0
112	Total Debt Service	5000						0			0
113	PROVISION FOR CONTINGENCIES (ED)	6000						0			0
114	Total Direct Disbursements/Expenditures		7,352,897	1,270,395	237,928	604,281	32,442	798,838	0	0	10,296,781
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(178,789)
116	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
117	SUPPORT SERVICES (O&M)										
118	Support Services - Pupil										
119	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
120	Support Services - Business										
121	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
122	Facilities Acquisition & Construction Services	2530	0	0	0	0	40,750	0	0	0	40,750
123	Operation & Maintenance of Plant Services	2540	602,650	118,080	161,280	340,000	0	0	0	0	1,222,010
124	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
125	Food Services	2560					0	0	0	0	0
126	Total Support Services - Business	2500	602,650	118,080	161,280	340,000	40,750	0	0	0	1,262,760
127	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
128	Total Support Services	2000	602,650	118,080	161,280	340,000	40,750	0	0	0	1,262,760
129	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
131	Payments to Other Govt Units (In-State)										
132	Payments for Special Education Programs	4120			0			0			0
133	Payments for CTE Program	4140			0			0			0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0
135	Total Payments to Other Govt Units (In-State)	4100			0			0			0
136	Payments to Other Govt Units (Out of State) 14	4400						0			0
137	Total Payments to Other District and Govt Unit	4000			0			0			0
138	DEBT SERVICE (O&M)										
139	Debt Service - Interest on Short-Term Debt										
140	Tax Anticipation Warrants	5110						0			0
141	Tax Anticipation Notes	5120						0			0
142	Corporate Personal Prop Repl Tax Anticipated Notes	5130						0			0
143	State Aid Anticipation Certificates	5140						0			0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0
146	Debt Service - Interest on Long-Term Debt	5200						0			0
147	Total Debt Service	5000						0			0
148	PROVISION FOR CONTINGENCIES (O&M)	6000						0			0
149	Total Direct Disbursements/Expenditures		602,650	118,080	161,280	340,000	40,750	0	0	0	1,262,760
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(179,202)
151	30 - DEBT SERVICE FUND (DS)										
152	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)										
153	Debt Service (DS)	4000						0			0
154	Debt Service - Interest on Short-Term Debt										
155	Tax Anticipation Warrants	5110						0			0
156	Tax Anticipation Notes	5120						0			0
157	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
158	State Aid Anticipation Certificates	5140						0			0
159	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
160	Total Debt Service - Interest On Short-Term Debt	5100						0			0
161											
162											

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
163	Debt Service - Interest on Long-Term Debt	5200						93,889			93,889
164	Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300						601,100			601,100
165	Debt Service Other (Describe & Itemize)	5400			970			0			970
166	Total Debt Service	5000			970			694,989			695,959
167	PROVISION FOR CONTINGENCIES (DS)	6000						0			0
168	Total Direct Disbursements/Expenditures				970			694,989			695,959
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(9,789)
171	40 - TRANSPORTATION FUND (TR)										
172	SUPPORT SERVICES (TR)										
173	Support Services - Pupils										
174	Other Support Services - Pupils (Describe & Itemize)	2190	58,982	14,500	35,000	0	0	0	0	0	108,482
175	Support Services - Business										
176	Pupil Transportation Services	2550	321,573	72,555	32,800	77,500	0	0	0	0	504,428
177	Other Support Services (Describe & Itemize)	2900	44,280	610	0	0	0	0	0	0	44,890
178	Total Support Services	2000	424,835	87,665	67,800	77,500	0	0	0	0	657,800
179	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0
180	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
181	Payments to Other Govt Units (In-State)										
182	Payments for Regular Program	4110			0			0			0
183	Payments for Special Education Programs	4120			0			0			0
184	Payments for Adult/Continuing Education Programs	4130			0			0			0
185	Payments for CTE Programs	4140			0			0			0
186	Payments for Community College Programs	4170			0			0			0
187	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0
188	Total Payments to Other Govt Units (In-State)	4100			0			0			0
189	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400			0			0			0
190	Total Payments to Other Districts & Govt Units	4000			0			0			0
191	DEBT SERVICE (TR)										
192	Debt Service - Interest on Short-Term Debt										
193	Tax Anticipation Warrants	5110						0			0
194	Tax Anticipation Notes	5120						0			0
195	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
196	State Aid Anticipation Certificates	5140						0			0
197	Other Interest on Short-Term Debt (Describe and Itemize)	5150						0			0
198	Total Debt Service - Interest On Short-Term Debt	5100						0			0
199	Debt Service - Interest on Long-Term Debt	5200						3,074			3,074
200	Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300						81,315			81,315
201	Debt Service - Other (Describe and Itemize)	5400						0			0
202	Total Debt Service	5000						84,389			84,389
203	PROVISION FOR CONTINGENCIES (TR)	6000						0			0
204	Total Direct Disbursements/Expenditures		424,835	87,665	67,800	77,500	0	84,389	0	0	742,189
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(34,308)
206											
207	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
208	INSTRUCTION (MR/SS)										
209	Regular Program	1100		112,582							112,582
210	Pre-K Programs	1125		25,260							25,260
211	Special Education Programs (Functions 1200-1220)	1200		99,500							99,500
212	Special Education Programs Pre-K	1225		3,300							3,300
213	Remedial and Supplemental Programs K-12	1250		0							0
214	Remedial and Supplemental Programs Pre-K	1275		0							0

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
215	Adult/Continuing Education Programs	1300		0							0
216	CTE Programs	1400		5,190							5,190
217	Interscholastic Programs	1500		11,823							11,823
218	Summer School Programs	1600		0							0
219	Gifted Programs	1650		0							0
220	Driver's Education Programs	1700		0							0
221	Bilingual Programs	1800		0							0
222	Truant Alternative & Optional Programs	1900		0							0
223	Total Instruction	1000		257,655							257,655
224	SUPPORT SERVICES (MR/SS)										
225	Support Services - Pupil										
226	Attendance & Social Work Services	2110		0							0
227	Guidance Services	2120		13,210							13,210
228	Health Services	2130		13,156							13,156
229	Psychological Services	2140		0							0
230	Speech Pathology & Audiology Services	2150		2,013							2,013
231	Other Support Services - Pupils (Describe & Itemize)	2190		12,060							12,060
232	Total Support Services - Pupil	2100		40,439							40,439
233	Support Services - Instructional Staff										
234	Improvement of Instruction Services	2210		1,380							1,380
235	Educational Media Services	2220		14,245							14,245
236	Assessment & Testing	2230		0							0
237	Total Support Services - Instructional Staff	2200		15,625							15,625
238	Support Services - General Administration										
239	Board of Education Services	2310		0							0
240	Executive Administration Services	2320		21,800							21,800
241	Special Area Administrative Services	2330		1,812							1,812
242	Claims Paid from Self Insurance Fund	2361		0							0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0
244	Unemployment Insurance Payments	2363		0							0
245	Insurance Payments (regular or self-insurance)	2364		0							0
246	Risk Management and Claims Services Payments	2365		150							150
247	Judgment and Settlements	2366		0							0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0
249	Reciprocal Insurance Payments	2368		0							0
250	Legal Service	2369		0							0
251	Total Support Services - General Administration	2300		23,762							23,762
252	Support Services - School Administration										
253	Office of the Principal Services	2410		22,411							22,411
254	Other Support Services - School Administration (Describe & Itemize)	2490		0							0
255	Total Support Services - School Administration	2400		22,411							22,411
256	Support Services - Business										
257	Direction of Business Support Services	2510		0							0
258	Fiscal Services	2520		0							0
259	Facilities Acquisition & Construction Services	2530		0							0
260	Operation & Maintenance of Plant Service	2540		120,870							120,870
261	Pupil Transportation Services	2550		64,280							64,280
262	Food Services	2560		24,260							24,260
263	Internal Services	2570		0							0
264	Total Support Services - Business	2500		209,410							209,410

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
265	Support Services - Central										
266	Direction of Central Support Services	2610		0							0
267	Planning, Research, Development & Evaluation Services	2620		8,800							8,800
268	Information Services	2630		0							0
269	Staff Services	2640		0							0
270	Data Processing Services	2660		0							0
271	Total Support Services - Central	2600		8,800							8,800
272	Other Support Services (Describe & Itemize)	2900		305							305
273	Total Support Services	2000		320,752							320,752
274	COMMUNITY SERVICES (MR/SS)	3000		13,901							13,901
275	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
276	Payments for Special Education Programs	4120		0							0
277	Payments for CTE Programs	4140		0							0
278	Total Payments to Other Districts & Govt Units	4000		0							0
279	DEBT SERVICE (MR/SS)										
280	Debt Service - Interest on Short-Term Debt										
281	Tax Anticipation Warrants	5110						0			0
282	Tax Anticipation Notes	5120						0			0
283	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
284	State Aid Anticipation Certificates	5140						0			0
285	Other (Describe & Itemize)	5150						0			0
286	Total Debt Service	5000						0			0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000						0			0
288	Total Direct Disbursements/Expenditures			592,308				0			592,308
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										732
290											
291	60 - CAPITAL PROJECTS (CP)										
292	SUPPORT SERVICES (CP)										
293	Support Services - Business										
294	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0		0
295	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0		0
296	Total Support Services	2000	0	0	0	0	0	0	0		0
297	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
298	Payments to Other Govt Units (In-State)										
299	Payments to Other Govt Units (In-State)	4100			0			0			0
300	Payment for Special Education Programs	4120						0			0
301	Payment for CTE Programs	4140						0			0
302	Other Payments to In-State Governmental Units (Describe & Itemize)	4190			0			0			0
303	Total Payments to Other Districts & Govt Units	4000			0			0			0
304	PROVISION FOR CONTINGENCIES (CP)	6000						0			0
305	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
307											
308	70 WORKING CASH FUND (WC)										
309											
310	80 - TORT FUND (TF)										
311	SUPPORT SERVICES - GENERAL ADMINISTRATION										
312	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0		0
313	Workers' Compensation or Workers' Occupational Disease Act Payments	2362	0	0	96,285	0	0	0	0		96,285
314	Unemployment Insurance Payments	2363	0	0	21,500	0	0	0	0		21,500
315	Insurance Payments (regular or self-insurance)	2364	0	0	24,741	0	0	0	0		24,741
316	Risk Management and Claims Services Payments	2365	29,892	0	7,500	0	0	0	0		37,392
317	Judgment and Settlements	2366	0	0	0	0	0	0	0		0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0		0
319	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0		0
320	Legal Service	2369	0	0	16,000	0	0	0	0		16,000
321	Property Insurance (Building & Grounds)	2371	0	0	101,250	0	0	0	0		101,250
322	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0		0
323	Total Support Services - General Administration	2000	29,892	0	267,276	0	0	0	0		297,168
324	DEBT SERVICE (TF)										
325	Debt Service - Interest on Short-Term Debt										
326	Tax Anticipation Warrants	5110						0			0
327	Corporate Personal Property Replacement Tax Anticipation Notes	5130						0			0
328	Other Interest or Short-Term Debt (Describe & Itemize)	5150						0			0
329	Total Debt Service	5000						0			0
330	PROVISION FOR CONTINGENCIES (TF)	6000						0			0
331	Total Direct Disbursements/Expenditures		29,892	0	267,276	0	0	0	0		297,168
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,692
333											
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
335	SUPPORT SERVICES (FP&S)										
336	Support Services - Business										
337	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0		0
338	Operation & Maintenance of Plant Service	2540	0	0	76,095	0	0	0	0		76,095
339	Total Support Services - Business	2500	0	0	76,095	0	0	0	0		76,095
340	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0		0
341	Total Support Services	2000	0	0	76,095	0	0	0	0		76,095
342	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
343	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0
344	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
345	DEBT SERVICE (FP&S)										
346	Debt Service - Interest on Short-Term Debt										
347	Tax Anticipation Warrants	5110						0			0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
349	Total Debt Service - Interest on Short-Term Debt	5100						0			0
350	Debt Service - Interest on Long-Term Debt	5200						0			0
351	Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300						0			0
352	Total Debt Service	5000						0			0
353	PROVISIONS FOR CONTINGENCIES (FP&S)	6000						0			0
354	Total Direct Disbursements/Expenditures		0	0	76,095	0	0	0	0		76,095
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(76,015)

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	Wabash Community Unit Schools District 348		20-093-3480-26			
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	10,117,992	1,083,558	707,881	58,870	11,968,301
6	Direct Expenditures	10,296,781	1,262,760	742,189		12,301,730
7	Difference	(178,789)	(179,202)	(34,308)	58,870	(333,429)
8	Estimated Fund Balance - June 30, 2016	(225,733)	(6,396)	(70,705)	997,185	694,351
9	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)					
10						
11						
12	<i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2015-16 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</i>					
13	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.					
14	<i>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2014-2015 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</i>					
15	<i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i>					

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

	A	B	C	D	E	F	G
1			DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3	Wabash Community Unit Schools District 348		FY2015-16				
4	<i>District Number</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)		(226,944)	(7,194)	(71,397)	1,343,315	1,037,780
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	3,815,741	583,558	250,889	58,870	4,709,058
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	5,265,297	500,000	456,992	0	6,222,289
12	FEDERAL SOURCES	4000	1,036,954	0	0	0	1,036,954
13	Total Receipts/Revenues		10,117,992	1,083,558	707,881	58,870	11,968,301
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	7,205,667				7,205,667
16	SUPPORT SERVICES	2000	2,241,901	1,262,760	657,800		4,162,461
17	COMMUNITY SERVICES	3000	59,213	0	0		59,213
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	790,000	0	0		790,000
19	DEBT SERVICES	5000	0	0	84,389		84,389
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		10,296,781	1,262,760	742,189		12,301,730
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(178,789)	(179,202)	(34,308)	58,870	(333,429)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		180,000	180,000	35,000	0	395,000
25	OTHER USES OF FUNDS (8000)		0	0	0	405,000	405,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		180,000	180,000	35,000	(405,000)	(10,000)
27	ESTIMATED ENDING FUND BALANCE		(225,733)	(6,396)	(70,705)	997,185	694,351

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L	
1	Wabash Community Unit Schools District 348 20-093-3480- <i>District Number</i>		ESTIMATED BUDGET					
2			FY2016-17					
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)		(225,733)	(6,396)	(70,705)	997,185	694,351	
8	RECEIPTS/REVENUES	Acct No.						
9	LOCAL SOURCES	1000	4,130,200	601,065	260,000	60,635	5,051,900	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0	
11	STATE SOURCES	3000	5,362,700	700,000	470,700	0	6,533,400	
12	FEDERAL SOURCES	4000	1,040,000				1,040,000	
13	Total Receipts/Revenues		10,532,900	1,301,065	730,700	60,635	12,625,300	
14	DISBURSEMENTS/EXPENDITURES	Funct No.						
15	INSTRUCTION	1000	7,150,000				7,150,000	
16	SUPPORT SERVICES	2000	2,300,000	1,300,650	650,000		4,250,650	
17	COMMUNITY SERVICES	3000	59,000				59,000	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	790,000				790,000	
19	DEBT SERVICES	5000			71,500		71,500	
20	PROVISION FOR CONTINGENCIES	6000					0	
21	Total Disbursements/Expenditures		10,299,000	1,300,650	721,500		12,321,150	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		233,900	415	9,200	60,635	304,150	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)						0	
25	OTHER USES OF FUNDS (8000)						0	
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	
27	ESTIMATED ENDING FUND BALANCE		8,167	(5,981)	(61,505)	1,057,820	998,501	

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

	A	B	M	N	O	P	Q
1	Wabash Community Unit Schools District 348 20-093-3480- <i>District Number</i>		ESTIMATED BUDGET FY2017-18				
2							
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)		8,167	(5,981)	(61,505)	1,057,820	998,501
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	4,336,710	631,118	273,000	63,667	5,304,495
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000	5,630,835	735,000	494,235	0	6,860,070
12	FEDERAL SOURCES	4000	1,092,000				1,092,000
13	Total Receipts/Revenues		11,059,545	1,366,118	767,235	63,667	13,256,565
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	7,364,500				7,364,500
16	SUPPORT SERVICES	2000	2,369,000	1,339,670	669,500		4,378,170
17	COMMUNITY SERVICES	3000	60,770				60,770
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	813,700				813,700
19	DEBT SERVICES	5000			40,000		40,000
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		10,607,970	1,339,670	709,500		12,657,140
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		451,575	26,449	57,735	63,667	599,426
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		459,742	20,468	(3,770)	1,121,487	1,597,927

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1	Wabash Community Unit Schools District 348 20-093-3480- <i>District Number</i>		ESTIMATED BUDGET				
2			FY2018-19				
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)		459,742	20,468	(3,770)	1,121,487	1,597,927
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	4,553,546	662,674	286,650	66,850	5,569,720
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000	5,912,377	771,750	518,947	0	7,203,074
12	FEDERAL SOURCES	4000	1,146,600				1,146,600
13	Total Receipts/Revenues		11,612,522	1,434,424	805,597	66,850	13,919,393
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	7,585,435				7,585,435
16	SUPPORT SERVICES	2000	2,440,070	1,379,860	689,585		4,509,515
17	COMMUNITY SERVICES	3000	62,593				62,593
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	838,111				838,111
19	DEBT SERVICES	5000			26,900		26,900
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		10,926,209	1,379,860	716,485		13,022,554
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		686,313	54,565	89,112	66,850	896,840
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		1,146,055	75,032	85,342	1,188,337	2,494,766

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1	Wabash Community Unit Schools District 348 20-093-3480- <i>District Number</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> _____ (Enter as MM/DD/YY)			
2						
3						
4						
5						
6			FY2015-16	FY2016-17	FY2017-18	FY2018-19
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,037,780	694,351	998,501	1,597,927
8	RECEIPTS/REVENUES		Acct No.			
9	LOCAL SOURCES		1000	4,709,058	5,051,900	5,304,495
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0
11	STATE SOURCES		3000	6,222,289	6,533,400	6,860,070
12	FEDERAL SOURCES		4000	1,036,954	1,040,000	1,092,000
13	Total Receipts/Revenues			11,968,301	12,625,300	13,256,565
14	DISBURSEMENTS/EXPENDITURES		Funct No.			
15	INSTRUCTION		1000	7,205,667	7,150,000	7,364,500
16	SUPPORT SERVICES		2000	4,162,461	4,250,650	4,378,170
17	COMMUNITY SERVICES		3000	59,213	59,000	60,770
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	790,000	790,000	813,700
19	DEBT SERVICES		5000	84,389	71,500	40,000
20	PROVISION FOR CONTINGENCIES		6000	0	0	0
21	Total Disbursements/Expenditures			12,301,730	12,321,150	12,657,140
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(333,429)	304,150	599,426
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)			395,000	0	0
25	OTHER USES OF FUNDS (8000)			405,000	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS			(10,000)	0	0
27	ESTIMATED ENDING FUND BALANCE			694,351	998,501	1,597,927

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2016 through Fiscal Year 2019

Wabash Community Unit Schools District 348 **20-093-3480-26**

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:

<http://www.isbe.net/sfms/budget/default.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 or outsourcing (Ex: 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 FY2016 budgeted expenditures over FY2015 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: Wabash Community Unit Schools District 348
RCDT Number: 20-093-3480-26

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2015			Budgeted Expenditures, Fiscal Year 2016		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	371,979		371,979	313,384		313,384
2. Special Area Administration Services	2330	10,451		10,451	11,083		11,083
3. Other Support Services - School Administration	2490	1,557		1,557	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 required by state law and include above				0			0
8. Totals		383,987	0	383,987	324,467	0	324,467
9. Estimated Percent Increase (Decrease) for FY2016 (Budgeted) over FY2015 (Actual)							-16%

Reference Description

- ¹ Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- ² Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- ³ Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- ^{3a} Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- ⁴ Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- ⁵ The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- ⁶ The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- ⁷ Cash plus investments must be greater than or equal to zero.
- ⁸ For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- ⁹ For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- ¹⁰ Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- ¹¹ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- ¹² The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- ¹³ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁴

Only tuition payments made to private facilities. See Functions 4200 or 4400 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)
- ¹⁶ 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)

CHECK FOR ERRORS	
<p>This worksheet checks various cells to assure that selected items are in balance.</p> <p>Out-of-balance conditions are accompanied by an error message.</p> <p>Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Deficit reduction plan is required.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	Budget Plan Completed
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	ACCRUAL
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2015 for all Funds (Cells C3 - K3)(Line must have a number or zero)	CHECK ERROR
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).	OK
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).	OK
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).	OK
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).	OK
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).	OK
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).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2015, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2016, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
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).	Check Error!
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).	Check Error!

End of Balancing