

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

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

Balanced budget, no deficit
reduction plan is required.

Date of Amended Budget: _____
(MM/DD/YY)

District Name: _____
WARREN COMMUNITY UNIT DISTRICT

District RCDT No: _____
8-034-2050-26

Budget of _____ WARREN COMMUNITY UNIT DISTRICT _____, Coun 16TH _____ JO DAVIESS _____,
State of Illinois, for the Fiscal Year beginning _____ July 1, 2009 _____ and ending _____ June 30, 2010 _____.

WHEREAS the Board of Education of _____ WARREN COMMUNITY UNIT DISTRICT _____,
County of _____ JO DAVIESS _____, 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 _____ 16TH _____ day of _____ SEPTEMBER _____, 20 _____ 09 _____,
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied
with;

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

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

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this _____ 16TH _____
day of _____ SEPTEMBER _____, 20 _____ 09 _____ by a roll call vote of _____ Yeas, and _____ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required
by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 31,
whichever comes first. Budgets are submitted to: www.isbe.net/sfms/budget/2010/budget.htm. The electronic version does
not require member signatures.

[See page 29 for references]										
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
ESTIMATED BEGINNING FUND BALANCE July 1, 2009¹		1,389,827	316,965	17,651	13,685	36,249	0	0	0	90,500
RECEIPTS/REVENUES										
LOCAL SOURCES										
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	1000	2,317,422	369,625	450,332	116,658	113,949	0	28,357	107,551	29,307
STATE SOURCES	2000	0	0	0	0	0	0	0	0	0
FEDERAL SOURCES	3000	1,053,463	250,000	0	170,000	0	0	0	0	0
	4000	394,267	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		3,765,152	619,625	450,332	286,658	113,949	0	28,357	107,551	29,307
Receipts/Revenues for "On Behalf" Payments ²	3998	415,000								
Total Receipts/Revenues		4,180,152	619,625	450,332	286,658	113,949	0	28,357	107,551	29,307
DISBURSEMENTS/EXPENDITURES										
INSTRUCTION	1000	2,523,705				35,343				
SUPPORT SERVICES	2000	954,327	577,400		251,916	70,737	0		107,551	29,307
COMMUNITY SERVICES	3000	0	0		0	0				
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	345,910	42,000	0	0	0	0			0
DEBT SERVICES	5000	0	0	447,830	0	0			0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0	0	0	0
Total Direct Disbursements/Expenditures		3,823,942	619,400	447,830	251,916	106,080	0		107,551	29,307
Disbursements/Expenditures for "On Behalf" Payments ²	4180	415,000	0	0	0	0				0
Total Disbursements/Expenditures		4,238,942	619,400	447,830	251,916	106,080	0		107,551	29,307
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(58,790)	225	2,502	34,742	7,869	0	28,357	0	0
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment or Abatement of the Working Cash Fund	7110	28,357								
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Projects Fund to O&M Fund	7150									
Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160									
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ³ Proceeds to Debt Service Fund	7170									
SALE OF BONDS (7200)										
Principal on Bonds Sold ⁴	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets ⁵	7300									
Transfer to Debt Service to Pay Principal on Capital Leases	7400									
Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500									
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600									
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700									
Transfer to Capital Projects Fund	7800									
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990									
Total Other Sources of Funds		28,357	0	0	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										
TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund	8110							28,357		
Transfer of Working Cash Fund Interest	8120							0		
Transfer Among Funds	8130									
Transfer of Interest ⁶	8140									
Transfer from Capital Projects Fund to O&M Fund	8150						0			
Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160									0
Transfer of Excess Accumulated Fire Prev & Safety Bond ³ and Int Proceeds to Debt Service Fund	8170									0
Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400									
Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500									
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600									
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700									
Transfer to Capital Projects Fund	8800									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990									
Total Other Uses of Funds		0	0	0	0	0	0	28,357	0	0
Total Other Sources/Uses of Fund		28,357	0	0	0	0	0	(28,357)	0	0
ESTIMATED ENDING FUND BALANCE June 30, 2010		1,359,394	317,190	20,153	48,427	44,118	0	0	0	90,500

SUMMARY OF EXPENDITURES (by Major Object)

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	Total By Object
Object Name											
Salaries	100	2,320,901	212,700		6,416		0		42,151	0	2,582,168
Employee Benefits	200	696,292	44,000		900	106,080	0		0	0	847,272
Purchased Services	300	538,485	238,600	0	204,600		0		65,400	29,307	1,076,392
Supplies & Materials	400	186,804	33,000		40,000		0		0	0	259,804
Capital Outlay	500	67,760	48,100		0		0		0	0	115,860
Other Objects	600	13,700	43,000	447,830	0	0	0		0	0	504,530
Non-Capitalized Equipment	700	0	0		0		0		0	0	0
Termination Benefits	800	0	0		0		0		0	0	0
Total Expenditures		3,823,942	619,400	447,830	251,916	106,080	0		107,551	29,307	5,386,026

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
BEGINNING CASH BALANCE ON HAND July 1, 2009 ⁷		1,389,827	316,965	17,651	13,685	36,249	0	0	0	90,500
Total Direct Receipts & Other Sources ⁸		3,793,509	619,625	450,332	286,658	113,949	0	28,357	107,551	29,307
OTHER RECEIPTS										
Interfund Loans Payable (Loans from Other Funds)	411									
Interfund Loans Receivable (Repayment of Loans)	141									
Notes and Warrants Payable	433									
Other Current Assets	199									
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		3,793,509	619,625	450,332	286,658	113,949	0	28,357	107,551	29,307
Total Amount Available		5,183,336	936,590	467,983	300,343	150,198	0	28,357	107,551	119,807
Total Direct Disbursements & Other Uses ⁹		3,823,942	619,400	447,830	251,916	106,080	0	28,357	107,551	29,307
OTHER DISBURSEMENTS										
Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
Interfund Loans Payable (Repayment of Loans)	411									
Notes and Warrants Payable	433									
Other Current Liabilities	499									
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		3,823,942	619,400	447,830	251,916	106,080	0	28,357	107,551	29,307
ENDING CASH BALANCE ON HAND June 30, 2010 ⁷		1,359,394	317,190	20,153	48,427	44,118	0	0	0	90,500

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
RECEIPTS/REVENUES FROM LOCAL SOURCES										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
Designated Purposes Levies ¹¹	-	1,839,260	282,980	450,072	113,199	56,596		28,305	107,534	28,305
Leasing Purposes Levy ¹²	1130	28,305								
Special Education Purposes Levy	1140	22,640								
FICA and Medicare Only Levies	1150					56,596				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
Total Ad Valorem Taxes Levied by District		1,890,205	282,980	450,072	113,199	113,192	0	28,305	107,534	28,305
PAYMENTS IN LIEU OF TAXES										
Mobile Home Privilege Tax	1210	10	10	5	5	2		1	1	1
Payments from Local Housing Authority	1220	250	10	5	4	5		1	1	1
Corporate Personal Property Replacement Taxes ¹³	1230	128,139				600				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
Total Payments in Lieu of Taxes		128,399	20	10	9	607	0	2	2	2
TUITION ¹⁴										
Regular Tuition from Pupils or Parents (In State)	1311									
Regular Tuition from Other Districts (In State)	1312									
Regular Tuition from Other Sources (In State)	1313									
Regular Tuition from Other Sources (Out of State)	1314									
Summer School Tuition from Pupils or Parents (In State)	1321									
Summer School Tuition from Other Districts (In State)	1322									
Summer School Tuition from Other Sources (In State)	1323									
Summer School Tuition from Other Sources (Out of State)	1324									
CTE Tuition from Pupils or Parents (In State)	1331									
CTE Tuition from Other Districts (In State)	1332									
CTE Tuition from Other Sources (In State)	1333									
CTE Tuition from Other Sources (Out of State)	1334									
Special Education Tuition from Pupils or Parents (In State)	1341									
Special Education Tuition from Other Districts (In State)	1342									
Special Education Tuition from Other Sources (In State)	1343									
Special Education Tuition from Other Sources (Out of State)	1344									
Adult Tuition from Pupils or Parents (In State)	1351									
Adult Tuition from Other Districts (In State)	1352									
Adult Tuition from Other Sources (In State)	1353									
Adult Tuition from Other Sources (Out of State)	1354									
Total Tuition		0								
TRANSPORTATION FEES										
Regular Transportation Fees from Pupils or Parents (In State)	1411									
Regular Transportation Fees from Other Districts (In State)	1412									
Regular Transportation Fees from Other Sources (In State)	1413									
Regular Transportation Fees from Co-curricular Activities (In State)	1415				2,900					
Regular Transportation Fees from Other Sources (Out of State)	1416									
Summer School Transportation Fees from Pupils or Parents (In State)	1421									
Summer School Transportation Fees from Other Districts (In State)	1422									
Summer School Transportation Fees from Other Sources (In State)	1423									
Summer School Transportation Fees from Other Sources (Out of State)	1424									
CTE Transportation Fees from Pupils or Parents (In State)	1431									
CTE Transportation Fees from Other Districts (In State)	1432									
CTE Transportation Fees from Other Sources (In State)	1433									
CTE Transportation Fees from Other Sources (Out of State)	1434									
Special Education Transportation Fees from Pupils or Parents (In State)	1441									
Special Education Transportation Fees from Other Districts (In State)	1442									
Special Education Transportation Fees from Other Sources (In State)	1443									
Special Education Transportation Fees from Other Sources (Out of State)	1444									
Adult Transportation Fees from Pupils or Parents (In State)	1451									
Adult Transportation Fees from Other Districts (In State)	1452									
Adult Transportation Fees from Other Sources (In State)	1453									
Adult Transportation Fees from Other Sources (Out of State)	1454									
Total Transportation Fees					2,900					

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
EARNINGS ON INVESTMENTS										
Interest on Investments	1510	50,000	5,000	250	500	150		50	15	1,000
Gain or Loss on Sale of Investments	1520									
Total Earnings on Investments		50,000	5,000	250	500	150	0	50	15	1,000
FOOD SERVICE										
Sales to Pupils - Lunch	1611	92,000								
Sales to Pupils - Breakfast	1612	8,500								
Sales to Pupils - A la Carte	1613									
Sales to Pupils - Other (Describe & Itemize)	1614									
Sales to Adults	1620	800								
Other Food Service (Describe & Itemize)	1690	125								
Total Food Service		101,425								
DISTRICT/SCHOOL ACTIVITY INCOME										
Admissions - Athletic	1711	22,000								
Admissions - Other	1719	6,600								
Fees	1720									
Book Store Sales	1730									
Other District/School Activity Revenue (Describe & Itemize)	1790	25								
Total District/School Activity Income		28,625	0							
TEXTBOOK Income										
Rentals - Regular Textbooks	1811	30,000								
Rentals - Summer School Textbooks	1812									
Rentals - Adult/Continuing Education Textbooks	1813									
Rentals - Other (Describe)	1819									
Sales - Regular Textbooks	1821									
Sales - Summer School Textbooks	1822									
Sales - Adult/Continuing Education Textbooks	1823									
Sales - Other (Describe & Itemize)	1829									
Other (Describe & Itemize)	1890									
Total Textbooks		30,000								
OTHER REVENUE FROM LOCAL SOURCES										
Rentals	1910									
Contributions and Donations from Private Sources	1920	35,468								
Impact Fees from Municipal or County Governments	1930		25							
Services Provided Other Districts	1940	27,400								
Refund of Prior Years' Expenditures	1950	8,200	1,600		50					
Payments of Surplus Moneys from TIF Districts	1960									
Drivers' Education Fees	1970									
Proceeds from Vendors' Contracts	1980									
School Facility Occupation Tax Proceeds	1983									
Payment from Other Districts	1991	5,100								
Sale of Vocational Projects	1992									
Other Local Fees	1993									
Other Local Revenues (Describe & Itemize)	1999	12,600	80,000							
Total Other Revenue from Local Sources		88,768	81,625	0	50	0	0	0	0	0
Total Receipts/Revenues from Local Sources	1000	2,317,422	369,625	450,332	116,658	113,949	0	28,357	107,551	29,307
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
Flow-Through Revenue from State Sources	2100									
Flow-Through Revenue from Federal Sources	2200									
Other Flow-Through Revenue (Describe & Itemize)	2300									
Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES										
UNRESTRICTED GRANTS-IN-AID										
General State Aid (Section 18-8.05)	3001	842,053	250,000							
General State Aid Hold Harmless/Supplemental	3002									
Reorganization Incentives (Accounts 3005-3021)	3005									
Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
Total Unrestricted Grants-In-Aid		842,053	250,000	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100									

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
Special Education - Extraordinary	3105	64,744								
Special Education - Personnel	3110	58,800								
Special Education - Orphanage - Individual	3120	1,000								
Special Education - Orphanage - Summer	3130									
Special Education - Summer School	3145	605								
Special Education - Other (Describe & Itemize)	3199									
Total Special Education		125,149	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220	2,977								
CTE - WECEP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
Total Career and Technical Education		2,977	0			0				
BILINGUAL EDUCATION										
Bilingual Education - Downstate - TPI and TBE	3305									
Bilingual Ed Downstate - Transitional Bilingual Education	3310									
Total Bilingual Education		0				0				
State Free Lunch & Breakfast	3360	3,300								
School Breakfast Initiative	3365	350								
Driver Education	3370	6,200								
Adult Education (from ICCB)	3410									
Adult Education - Other (Describe & Itemize)	3499									
TRANSPORTATION										
Transportation - Regular/Vocational	3500				140,000					
Transportation - Special Education	3510				30,000					
Transportation - Other (Describe & Itemize)	3599									
Total Transportation		0	0		170,000	0				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705	57,960								
Reading Improvement Block Grant	3715	11,344								
Reading Improvement Block Grant - Reading Recovery	3720									
Continued Reading Improvement Block Grant	3725									
Continued Reading Improvement Block Grant (2% Set Aside)	3726									
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775	3,830								
Technology - Learning Technology Centers	3780									
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925									
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	300								
Total Restricted Grants-In-Aid		211,410	0	0	170,000	0	0	0	0	0
Total Receipts/Revenues from State Sources	3000	1,053,463	250,000	0	170,000	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
Total Unrestricted Grants-In-Aid Received Directly from Fed. Govt.		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090	23,525								
Total Restricted Grants-In-Aid Received Directly from Federal Govt.		23,525	0		0	0	0			0

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
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
TITLE V										
Title V-Innovation and Flexibility Formula	4100									
Title V-SEA Projects	4105									
Title V-Rural and Low Income Schools (REI)	4107									
Title V-Other (Describe & Itemize)	4199									
Total Title V		0	0		0	0				
FOOD SERVICE										
Breakfast Start-Up	4200									
National School Lunch Program	4210	53,000								
Special Milk Program	4215									
School Breakfast Program	4220	9,600								
Summer Food Service Admin/Program	4225									
Child Care Commodity/SFS 13-Adult Day Care	4226									
Food Service - Other (Describe & Itemize)	4299					50				
Total Food Service		62,650				0				
TITLE I										
Title I - Low Income	4300	51,717								
Title I - Low Income - Neglected, Private	4305									
Title I - Comprehensive School Reform	4332									
Title I - Reading First	4334									
Title I - Even Start	4335									
Title I - Reading First SEA Funds	4337									
Title I - Migrant Education	4340									
Title I - Other (Describe & Itemize)	4399									
Total Title I		51,717	0		0	0				

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
TITLE IV										
Title IV - Safe & Drug Free Schools - Formula	4400	1,157								
Title IV - 21st Century	4421									
Title IV - Other (Describe & Itemize)	4499									
Total Title IV		1,157	0		0	0				
FEDERAL - SPECIAL EDUCATION										
Federal Special Education - Preschool Flow-Through	4600	7,857								
Federal Special Education - Preschool Discretionary	4605									
Federal Special Education - IDEA Flow Through/Low Incidence	4620	89,335								
Federal Special Education - IDEA Room & Board	4625	57,000								
Federal Special Education - IDEA Discretionary	4630									
Federal Special Education - IDEA - Other (Describe & Itemize)	4699	1,700								
Total Federal Special Education		155,892	0		0	0				
CTE - PERKINS										
CTE - Perkins-Title IIIIE Tech Prep	4770									
CTE - Other (Describe & Itemize)	4799									
Total CTE - Perkins		0	0			0				
Federal - Adult Education	4810									
General State Aid - Education Stabilization	4850									
Title I - Low Income	4851	9,062								
Title I - Neglected, Private	4852									
Title I - Delinquent, Private	4853									
Title I - School Improvement (Part A)	4854									
Title I - School Improvement (Part G)	4855									
IDEA - Part B - Preschool	4856	1,741								
IDEA - Part B - Flow-Through	4857	47,626								
Title IID - Technology-Formula	4860									
Title IID - Technology - Competitive	4861									
McKinney -Vento Homeless Education	4862									
Child Nutrition Equipment Assistance	4863									
Impact Aid Formula Grants	4864									
Impact Aid Competitive Grants	4865									
Qualified Zone Academy Bond Tax Credits	4866									
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
Other ARRA Funds - I	4870									
Other ARRA Funds - II	4871									
Other ARRA Funds - III	4872									
Other ARRA Funds - IV	4873									
Other ARRA Funds - V	4874									
Other ARRA Funds - VI	4875									
Other ARRA Funds - VII	4876									
Other ARRA Funds - VIII	4877									
Other ARRA Funds - IX	4878									
Other ARRA Funds - X	4879									
Other ARRA Funds - XI	4880									
Total Stimulus Programs		58,429	0	0	0	0	0		0	0
Advanced Placement Fee/International Baccalaureate	4904									
Emergency Immigrant Assistance	4905									
Title III - English Language Acquisition	4909									
Learn & Serve America	4910									
McKinney Education for Homeless Children	4920									
Title II - Eisenhower - Professional Development Formula	4930									
Title II - Teacher Quality	4932	28,136								
Federal Charter Schools	4960									
Medicaid Matching Funds - Administrative Outreach	4991	1,500								
Medicaid Matching Funds - Fee-For-Service Program	4992	7,500								
Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998	3,761								
Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		370,742	0	0	0	0	0		0	0
TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	394,267	0	0	0	0	0	0	0	0
TOTAL DIRECT RECEIPTS/REVENUES		3,765,152	619,625	450,332	286,658	113,949	0	28,357	107,551	29,307

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
10 - EDUCATIONAL FUND (ED)										
INSTRUCTION (ED)										
Regular Programs	1100	1,259,303	423,771	35,050	36,988	56,560				1,811,672
Pre-K Programs	1125	126,763	42,280	2,800	5,300	1,800	1,200			180,143
Special Education Programs (Functions 1200 - 1220)	1200	218,300	67,215	850		1,000				287,365
Special Education Programs Pre-K	1225		7,000		857					7,857
Remedial and Supplemental Programs K-12	1250	32,958	2,700	3,735	3,262					42,655
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400	94,061	13,660	1,350	6,807	1,700				117,578
Interscholastic Programs	1500	43,800	1,535	15,500	10,000	1,000	2,500			74,335
Summer School Programs	1600									0
Gifted Programs	1650									0
Driver's Education Programs	1700			1,600	500					2,100
Bilingual Programs	1800									0
Truant Alternative & Optional Programs	1900									0
Pre-K Programs - Private Tuition	1910									0
Regular K-12 Programs Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912									0
Special Education Programs Pre-K Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interscholastic Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Truants Alternative/Opt Ed Programs Private Tuition	1922									0
Total Instruction¹⁴	1000	1,775,185	558,161	60,885	63,714	62,060	3,700	0	0	2,523,705
SUPPORT SERVICES (ED)										
Support Services - Pupil										
Attendance & Social Work Services	2110				500					500
Guidance Services	2120	36,244	18,640	2,450	1,500					58,834
Health Services	2130			42,700	500					43,200
Psychological Services	2140									0
Speech Pathology & Audiology Services	2150	55,210	16,427	800	200					72,637
Other Support Services - Pupils (Describe & Itemize)	2190	2,000	343	5,000	2,000					9,343
Total Support Services - Pupil	2100	93,454	35,410	50,950	4,700	0	0	0	0	184,514
Support Services - Instructional Staff										
Improvement of Instruction Services	2210			22,405						22,405
Educational Media Services	2220	41,200	10,476	700	8,700	2,100				63,176
Assessment & Testing	2230				1,000					1,000
Total Support Services - Instructional Staff	2200	41,200	10,476	23,105	9,700	2,100	0	0	0	86,581
Support Services - General Administration										
Board of Education Services	2310	1,500		21,510	1,000		10,000			34,010
Executive Administration Services	2320	66,225	15,780	1,200	150					83,355
Special Area Administration Services	2330									0
Tort Immunity Services	2360 - 2370									0
Total Support Services - General Administration	2300	67,725	15,780	22,710	1,150	0	10,000	0	0	117,365
Support Services - School Administration										
Office of the Principal Services	2410	241,222	67,410	3,000	1,000	1,000				313,632
Other Support Services - School Administration (Describe & Itemize)	2490									0
Total Support Services - School Administration	2400	241,222	67,410	3,000	1,000	1,000	0	0	0	313,632

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
Support Services - Business										
Direction of Business Support Services	2510									0
Fiscal Services	2520	35,115	6,655	1,550	800					44,120
Operation & Maintenance of Plant Services	2540			13,000	240					13,240
Pupil Transportation Services	2550									0
Food Services	2560	67,000	2,400	11,775	92,500	2,000				175,675
Internal Services	2570			5,600	13,000	600				19,200
Total Support Services - Business	2500	102,115	9,055	31,925	106,540	2,600	0	0	0	252,235
Support Services - Central										
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630									0
Staff Services	2640									0
Data Processing Services	2660									0
Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	2000	545,716	138,131	131,690	123,090	5,700	10,000	0	0	954,327
COMMUNITY SERVICES (ED)										
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										0
Payments to Other Govt Units (In-State)										
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120			295,910						295,910
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140			50,000						50,000
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
Total Payments to Districts and Other Govt Units (In-State)	4100			345,910			0			345,910
Payments for Regular Programs - Tuition	4210									0
Payments for Special Education Programs - Tuition	4220									0
Payments for Adult/Continuing Education Programs - Tuition	4230									0
Payments for CTE Programs - Tuition	4240									0
Payments for Community College Programs - Tuition	4270									0
Payments for Other Programs - Tuition	4280									0
Other Payments to In-State Govt Units	4290									0
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
Payments for Regular Programs - Transfers	4310									0
Payments for Special Education Programs - Transfers	4320									0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0
Payments for CTE Programs - Transfers	4340									0
Payments for Community College Program - Transfers	4370									0
Payments for Other Programs - Transfers	4380									0
Other Payments to In-State Govt Units - Transfers	4390									0
Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
Payments to Other District & Govt Units (Out of State)	4400									0
Total Payments to Other District & Govt Units	4000			345,910			0			345,910
DEBT SERVICE (ED)										
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Property Repl Tax Ant Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0

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
Debt Service - Interest on Long-Term Debt	5200									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (ED)	6000									0
Total Direct Disbursements/Expenditures		2,320,901	696,292	538,485	186,804	67,760	13,700	0	0	3,823,942
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(58,790)

20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
SUPPORT SERVICES (O&M)										
Support Services - Pupil										
Other Support Services - Pupils (Describe & Itemize)	2190									0
Support Services - Business										
Direction of Business Support Services	2510									0
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Services	2540	212,700	44,000	238,600	33,000	48,100	1,000			577,400
Pupil Transportation Services	2550									0
Food Services	2560									0
Total Support Services - Business	2500	212,700	44,000	238,600	33,000	48,100	1,000	0	0	577,400
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	2000	212,700	44,000	238,600	33,000	48,100	1,000	0	0	577,400
COMMUNITY SERVICES (O&M)										
3000										
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
Payments to Other Govt Units (In-State)										
Payments for Special Education Programs	4120									0
Payments for CTE Program	4140						42,000			42,000
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
Total Payments to Other Govt Units (In-State)	4100						42,000			42,000
Payments to Other Govt Units (Out of State)	4400									0
Total Payments to Other District and Govt Unit	4000						42,000			42,000
DEBT SERVICE (O&M)										
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Replacement Tax Anticip Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (O&M)										
6000										
Total Direct Disbursements/Expenditures		212,700	44,000	238,600	33,000	48,100	43,000	0	0	619,400
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										225

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
30 - DEBT SERVICE FUND (DS)										
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
DEBT SERVICE (DS)										
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest On Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200						447,830			447,830
Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	5300									0
Debt Service Other (Describe & Itemize)	5400									0
Total Debt Service	5000			0			447,830			447,830
PROVISION FOR CONTINGENCIES (DS)	6000									0
Total Direct Disbursements/Expenditures				0			447,830			447,830
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,502

40 - TRANSPORTATION FUND (TR)										
SUPPORT SERVICES (TR)										
Other Support Services - Pupils (Describe & Itemize)	2190									0
Pupil Transportation Services	2550			204,600	40,000					244,600
Other Support Services (Describe & Itemize)	2900	6,416	900							7,316
Total Support Services	2000	6,416	900	204,600	40,000	0	0	0	0	251,916
COMMUNITY SERVICES (TR)										
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
Payments to Other Govt Units (In-State)										
Payments for Regular Program	4110									0
Payments for Special Education Programs	4120									0
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
Total Payments to Other Govt Units (In-State)	4100			0			0			0
Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
Total Payments to Other Districts & Govt Units	4000			0			0			0
DEBT SERVICE (TR)										
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
Total Debt Service - Interest On Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									0
Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	5300									0
Debt Service - Other (Describe and Itemize)	5400									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (TR)	6000									0
Total Direct Disbursements/Expenditures		6,416	900	204,600	40,000	0	0	0	0	251,916
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										34,742

50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
INSTRUCTION (MR/SS)										
Regular Program	1100		17,099							17,099
Pre-K Programs	1125		3,725							3,725
Special Education Programs (Functions 1200-1220)	1200		9,929							9,929
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250		40							40
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400		650							650

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
Interscholastic Programs	1500		3,900							3,900
Summer School Programs	1600									0
Gifted Programs	1650									0
Driver's Education Programs	1700									0
Bilingual Programs	1800									0
Truant Alternative & Optional Programs	1900									0
Total Instruction	1000		35,343							35,343
SUPPORT SERVICES (MR/SS)										
Support Services - Pupil										
Attendance & Social Work Services	2110									0
Guidance Services	2120		550							550
Health Services	2130									0
Psychological Services	2140									0
Speech Pathology & Audiology Services	2150		2							2
Other Support Services - Pupils (Describe & Itemize)	2190		125							125
Total Support Services - Pupil	2100		677							677
Support Services - Instructional Staff										
Improvement of Instruction Services	2210									0
Educational Media Services	2220		4,427							4,427
Assessment & Testing	2230									0
Total Support Services - Instructional Staff	2200		4,427							4,427
Support Services - General Administration										
Board of Education Services	2310		135							135
Executive Administration Services	2320		3,270							3,270
Special Area Administrative Services	2330									0
Claims Paid from Self Insurance Fund	2361									0
Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
Unemployment Insurance Payments	2363									0
Insurance Payments (regular or self-insurance)	2364									0
Risk Management and Claims Services Payments	2365									0
Judgment and Settlements	2366									0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
Reciprocal Insurance Payments	2368									0
Legal Service	2369									0
Total Support Services - General Administration	2300		3,405							3,405
Support Services - School Administration										
Office of the Principal Services	2410		13,000							13,000
Other Support Services - School Administration (Describe & Itemize)	2490									0
Total Support Services - School Administration	2400		13,000							13,000
Support Services - Business										
Direction of Business Support Services	2510									0
Fiscal Services	2520		5,940							5,940
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Service	2540		33,310							33,310
Pupil Transportation Services	2550									0
Food Services	2560		9,978							9,978
Internal Services	2570									0
Total Support Services - Business	2500		49,228							49,228
Support Services - Central										
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630									0
Staff Services	2640									0
Data Processing Services	2660									0
Total Support Services - Central	2600		0							0
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	2000		70,737							70,737
COMMUNITY SERVICES (MR/SS)										
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
Payments for Special Education Programs	4120									0
Payments for Vocational Education Programs	4140									0
Total Payments to Other Districts & Govt Units	4000		0							0
DEBT SERVICE (MR/SS)										
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0

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
State Aid Anticipation Certificates	5140									0
Other (Describe & Itemize)	5150									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
Total Direct Disbursements/Expenditures			106,080				0			106,080
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										7,869

60 - CAPITAL PROJECTS (CP)										
SUPPORT SERVICES (CP)										
Support Services - Business										
Facilities Acquisition & Construction Services	2530									0
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	2000	0	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
Payments to Other Govt Units (In-State)										
Payments to Other Govt Units (In-State)	4100									0
Payment for Special Education Programs	4120									0
Payment for CTE Programs	4140									0
Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
Total Payments to Other Districts & Govt Units	4000			0			0			0
PROVISION FOR CONTINGENCIES (CP)	6000									0
Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

70 WORKING CASH FUND (WC)

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
80 - TORT FUND (TF)										
SUPPORT SERVICES - GENERAL ADMINISTRATION										
Claims Paid from Self Insurance Fund	2361									0
Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
Unemployment Insurance Payments	2363									0
Insurance Payments (regular or self-insurance)	2364			45,000						45,000
Risk Management and Claims Services Payments	2365									0
Judgment and Settlements	2366									0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	42,151								42,151
Reciprocal Insurance Payments	2368									0
Legal Service	2369			20,400						20,400
Property Insurance (Building & Grounds)	2371									0
Vehicle Insurance (Transportation)	2372									0
Total Support Services - General Administration	2000	42,151	0	65,400	0	0	0	0	0	107,551
DEBT SERVICE (TF)										
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
Other Interest or Short-Term Debt	5150									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (TF)										
Total Direct Disbursements/Expenditures	6000	42,151	0	65,400	0	0	0	0	0	107,551
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
SUPPORT SERVICES (FP&S)										
Support Services - Business										
Facilities Acquisition & Construction Services	2530			29,307						29,307
Operation & Maintenance of Plant Service	2540									0
Total Support Services - Business	2500	0	0	29,307	0	0	0	0	0	29,307
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	2000	0	0	29,307	0	0	0	0	0	29,307
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
DEBT SERVICE (FP&S)										
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Other Interest on Short-Term Debt	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									0
Total Debt Service	5000						0			0
PROVISIONS FOR CONTINGENCIES (FP&S)										
Total Direct Disbursements/Expenditures	6000	0	0	29,307	0	0	0	0	0	29,307
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

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

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DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
Direct Revenues	3,765,152	619,625	286,658	28,357	4,699,792
Direct Expenditures	3,823,942	619,400	251,916		4,695,258
Difference	(58,790)	225	34,742	28,357	4,534
Estimated Fund Balance - June 30, 2010	1,359,394	317,190	48,427		1,725,010

Balanced budget, no deficit reduction plan is required.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2009-10 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).

Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.

The deficit reduction plan, if required, is developed using ISBE guidelines and format.

WARREN COMMUNITY UNIT DISTRICT 8034205026 <i>District Number</i>		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2009-10				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,389,827	316,965	13,685	0	1,720,476
RECEIPTS/REVENUES	Acct No.					
LOCAL SOURCES	1000	2,317,422	369,625	116,658	28,357	2,832,062
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
STATE SOURCES	3000	1,053,463	250,000	170,000	0	1,473,463
FEDERAL SOURCES	4000	394,267	0	0	0	394,267
Total Receipts/Revenues		3,765,152	619,625	286,658	28,357	4,699,792
DISBURSEMENTS/EXPENDITURES	Funct No.					
INSTRUCTION	1000	2,523,705				2,523,705
SUPPORT SERVICES	2000	954,327	577,400	251,916		1,783,643
COMMUNITY SERVICES	3000	0	0	0		0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	345,910	42,000	0		387,910
DEBT SERVICES	5000	0	0	0		0
PROVISION FOR CONTINGENCIES	6000	0	0	0		0
Total Disbursements/Expenditures		3,823,942	619,400	251,916		4,695,258
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(58,790)	225	34,742	28,357	4,534
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)		28,357	0	0	0	28,357
OTHER USES OF FUNDS (8000)		0	0	0	28,357	28,357
TOTAL OTHER SOURCES/USES OF FUNDS		28,357	0	0	(28,357)	0
ESTIMATED ENDING FUND BALANCE		1,359,394	317,190	48,427	0	1,725,010

WARREN COMMUNITY UNIT DISTRICT 8034205026 <i>District Number</i>		ESTIMATED BUDGET FY2010-11				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,359,394	317,190	48,427	0	1,725,010
RECEIPTS/REVENUES						
LOCAL SOURCES	Acct No. 1000					0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
STATE SOURCES	3000					0
FEDERAL SOURCES	4000					0
Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES						
INSTRUCTION	Funct No. 1000					0
SUPPORT SERVICES	2000					0
COMMUNITY SERVICES	3000					0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
DEBT SERVICES	5000					0
PROVISION FOR CONTINGENCIES	6000					0
Total Disbursements/Expenditures		0	0	0		0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)						0
OTHER USES OF FUNDS (8000)						0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
ESTIMATED ENDING FUND BALANCE		1,359,394	317,190	48,427	0	1,725,010

WARREN COMMUNITY UNIT DISTRICT **8034205026**
District Number

**ESTIMATED BUDGET
FY2011-12**

		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,359,394	317,190	48,427	0	1,725,010
RECEIPTS/REVENUES	Acct No.					
LOCAL SOURCES	1000					0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
STATE SOURCES	3000					0
FEDERAL SOURCES	4000					0
Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct No.					
INSTRUCTION	1000					0
SUPPORT SERVICES	2000					0
COMMUNITY SERVICES	3000					0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
DEBT SERVICES	5000					0
PROVISION FOR CONTINGENCIES	6000					0
Total Disbursements/Expenditures		0	0	0		0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)						0
OTHER USES OF FUNDS (8000)						0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
ESTIMATED ENDING FUND BALANCE		1,359,394	317,190	48,427	0	1,725,010

WARREN COMMUNITY UNIT DISTRICT 8034205026 <i>District Number</i>		ESTIMATED BUDGET FY2012-13				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,359,394	317,190	48,427	0	1,725,010
RECEIPTS/REVENUES						
LOCAL SOURCES	Acct No. 1000					0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
STATE SOURCES	3000					0
FEDERAL SOURCES	4000					0
Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES						
INSTRUCTION	Funct No. 1000					0
SUPPORT SERVICES	2000					0
COMMUNITY SERVICES	3000					0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
DEBT SERVICES	5000					0
PROVISION FOR CONTINGENCIES	6000					0
Total Disbursements/Expenditures		0	0	0		0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)						0
OTHER USES OF FUNDS (8000)						0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
ESTIMATED ENDING FUND BALANCE		1,359,394	317,190	48,427	0	1,725,010

WARREN COMMUNITY UNIT DISTRICT 8034205026 <i>District Number</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> _____ <i>(Enter as MM/DD/YY)</i>			
		FY2009-10	FY2010-11	FY2011-12	FY2012-13
		ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,720,476	1,725,010
RECEIPTS/REVENUES					
	Acct No.				
LOCAL SOURCES	1000	2,832,062	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
STATE SOURCES	3000	1,473,463	0	0	0
FEDERAL SOURCES	4000	394,267	0	0	0
Total Receipts/Revenues		4,699,792	0	0	0
DISBURSEMENTS/EXPENDITURES					
	Funct No.				
INSTRUCTION	1000	2,523,705	0	0	0
SUPPORT SERVICES	2000	1,783,643	0	0	0
COMMUNITY SERVICES	3000	0	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	387,910	0	0	0
DEBT SERVICES	5000	0	0	0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0
Total Disbursements/Expenditures		4,695,258	0	0	0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		4,534	0	0	0
OTHER SOURCES/USES OF FUNDS					
OTHER SOURCES OF FUNDS (7000)		28,357	0	0	0
OTHER USES OF FUNDS (8000)		28,357	0	0	0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
ESTIMATED ENDING FUND BALANCE		1,725,010	1,725,010	1,725,010	1,725,010

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2010 through Fiscal Year 2013

WARREN COMMUNITY UNIT DISTRICT

8034205026

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/2010/budget.htm

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only. It is intended for use during the budgeting process to estimate the district's percent increase of FY2010 budgeted expenditures over FY2009 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: **WARREN COMMUNITY UNIT DISTRICT**

RCDT Number: **08-034-2050-26**

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2009			Budgeted Expenditures, Fiscal Year 2010		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	77,872		77,872	83,355		83,355
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570	19,360		19,360	19,200		19,200
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0			0
8. Totals		97,233	0	97,233	102,555	0	102,555
9. Estimated Percent Increase (Decrease) for FY2010 (Budgeted) over FY2009 (Actual)							5%

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.
- 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 45).
- 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 63).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-6 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 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 Function 4100 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)

CHECK FOR ERRORS

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.

Budget Item References	Message
Is Deficit Reduction Plan Required?	Congratulations! You have a balanced budget.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Line 28), must equal (Funds 10, 20 & 40 - Acct 8130 - Line 51).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Line 29), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Line 52).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Funds 30 - Acct 7400 - Line 38) must equal (Funds 10, 20 & 60 - Acct 8400 Line 56).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Line 39) must equal (Funds 10, 20 & 60 - Acct 8500 - Line 57).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Line 40) must equal (Funds 10 & 20 - Acct 8600 - Line 58).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Line 41) must equal (Funds 10 & 20 - Acct 8700 - Line 59).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Line 42) must equal (Fund 10 & 20, Acct 8800 - Line 60).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2009,(CashSum 4, All Funds - line 3), cannot be negative.	
Educational Fund (10)	OK
Operations & Maintenance Fund (20)	OK
Debt Service Fund (30)	OK
Transportation Fund (40)	OK
Municipal Retirement/Social Security Fund (50)	OK
Capital Projects Fund (60)	OK
Working Cash Fund (70)	OK
Tort (80)	OK
Fire Prevention & Safety Fund (90)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2010, (Page CashSum 4 - All Funds - Line 21), cannot be negative.	
Educational Fund (10)	OK
Operations & Maintenance Fund Balance (20)	OK
Debt Service Fund (30)	OK
Transportation Fund (40)	OK
Municipal Retirement/Social Security Fund (50)	OK
Capital Projects Fund (60)	OK
Working Cash Fund (70)	OK
Tort (80)	OK
Fire Prevention & Safety Fund (90)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4 - Line 10), must equal Other Disbursements, (Page CashSum 4, Line19).	
Interfund Loans Payble (Funds 10 thru 60, 80, 90 - Acct 411 - Line 6) must equal Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Line 15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Line 7) must equal Interfund Loans Payable (Funds 10 thru 60, 80 & 90 - Acct 411 - Line 16).	OK

End of Balancing