		ILLINOIS STATE E School Busine	BOARD OF ED ess Services D				
Accounting Basi		SCHOOL DISTR July 1, 2019				Balanced budget, plan is required.	no deficit reduction
Date	e of Amended Budget:	(MM/DD/YY)	_				
				District No. 2			
	rict Name: rict RCDT No:	Herscher Community 32-04	16-0020-26	I DISTRICT NO. 2			
lf your FY19	AFR states that you need to d to hav	o a deficit reduction plaı e your budget become b	-	-		se state the me	easures you took
Budget of	Herscher Commun	ity Unit School District No.	2	, County of		Kankakee	,
State of Illinois	, for the Fiscal Year beginning	July 1, 2	2019	and ending		June 30, 2020	
WHEREA County of	S the Board of Education of Kankakee			munity Unit Schoo			,
	as made the same conveniently a	State of Illinois, cause vailable to public inspection		-			
	EREAS a public hearing was held			<u>16th</u> day of	Septem		,
notice of said l	nearing was given at least thirty a	lays prior thereto as require	d by law, and	all other legal requir	ements hav	e been complied	with;
NOW, TH	EREFORE, Be it resolved by the Bc	oard of Education of said dis	trict as follow	s:			
Section 1:	That the fiscal year of this school	l district be and the same he	ereby is fixed o	and declared to be			
beginning	July 1, 2019	and ending J	une 30, 2020	) .			
	That the following budget contair is hereby adopted as the budget c			each Fund, separate	ly, and expe	nditures from ea	ch be
The budge	t shall be approved and signed be		N OF BUDGE				
day of	Contombor	19 by a roll ca			and		6th ays, to wit:
uuy oj		by a roll ca	n vote oj	Yeas,	unu		uys, to wit.
	** MEMBERS \	OTING YEA:		** MEMBERS \	OTING NAY	:	
*	Based on the 23 Illinois Administrati	ve Code-Part 100 and inconfor	nity with Sectio	on 17-1 of the School Co	ode.		_
	<sup>4</sup> Type in the members who voted "YE		-			onic submission.	
(1	) A certified copy of this document m by Section 18-50 of the Property Tax		rk within 30 day	vs of adoption as requir	ed		

(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 School Finance Report (SFR): <u>https://sec1.isbe.net/attachmgr/default.aspx</u> The electronic version does not require member signatures, we do not accept PDF copies.

# BUDGET SUMMARY

	А	В	С	D	E	F	G	Н	1	I	К	
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	L
2	Description: Enter Whole Numbers Only	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, 2019 <sup>1</sup>		9,311,691	519,396	(285,941)	2,600,318	569,201	5,810,110	932,773	353,645	0	
4	RECEIPTS/REVENUES											
	LOCAL SOURCES	1000	11,891,948	2,771,026	1,827,925	617,753	831,707	24,500	172,986	980,951	153,361	
	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE	2000										,
6	DISTRICT TO ANOTHER DISTRICT		0	0		0	0					
7	STATE SOURCES	3000	3,220,975	0	0	1,421,043	0	0	0	0	0	
-	FEDERAL SOURCES	4000	949,276	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues <sup>8</sup>		16,062,199	2,771,026	1,827,925	2,038,796	831,707	24,500	172,986	980,951	153,361	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998										
11	Total Receipts/Revenues		16,062,199	2,771,026	1,827,925	2,038,796	831,707	24,500	172,986	980,951	153,361	
12	DISBURSEMENTS/EXPENDITURES											
12	INSTRUCTION	1000	9,556,937				253,355					
_	SUPPORT SERVICES	2000	5,773,101	1,899,056		1,958,742	625,079	5,722,000		1,064,398	153,260	
15	COMMUNITY SERVICES	3000	500	0		0	1,288			,,		
	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	616,700	0	0	0	0	0		0	0	[
17	DEBT SERVICES	5000	0	0	1,825,975	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures 9		15,947,238	1,899,056	1,825,975	1,958,742	879,722	5,722,000		1,064,398	153,260	
20	Disbursements/Expenditures for "On Behalf" Payments 2	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		15,947,238	1,899,056	1,825,975	1,958,742	879,722	5,722,000		1,064,398	153,260	
	Excess of Direct Receipts/Revenues Over (Under) Direct											
22	Disbursements/Expenditures		114,961	871,970	1,950	80,054	(48,015)	(5,697,500)	172,986	(83,447)	101	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund <sup>16</sup>	7110										
27	Abatement of the Working Cash Fund	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150	-	0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	7160		0								
	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3a</sup> Proceeds to Debt Service Fund	7170			0							
-	SALE OF BONDS (7200)	_										
35	Principal on Bonds Sold <sup>4</sup>	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets 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	r i i i i i i i i i i i i i i i i i i i		0							
41 42	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds Transfer to Capital Projects Fund	7700 7800			0			0				
43	ISBE Loan Proceeds	7900						0				
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds <sup>8</sup>		0	0	0	0	0	0	0	0	0	
. •	Total Other Sources of Fullus				0	0	0	0	0	Ū	0	

# BUDGET SUMMARY

49TRANS50Abolish51Transfe52Transfe53Transfe54Transfe	A Begin entering data on EstRev 5-10 and EstExp 11-17 tabs. Description: Enter Whole Numbers Only ER USES OF FUNDS (8000)	B Acct #	C (10)	D (20)	E (30)	F (40)	G (50)	H	-		K	L
49TRANS50Abolish51Transfe52Transfe53Transfe54Transfe	Description: Enter Whole Numbers Only ER USES OF FUNDS (8000)						(50)	(60)	(70)	(80)	(90)	
49TRANS50Abolish51Transfe52Transfe53Transfe54Transfe			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
50 Abolish 51 Transfe 52 Transfe 53 Transfe 54 Transfe												
51Transfe52Transfe53Transfe54Transfe	NSFER TO VARIOUS OTHER FUNDS (8100)											
51Transfe52Transfe53Transfe54Transfe	ishment or Abatement of the Working Cash Fund <sup>16</sup>	8110							0			
53 Transfe 54 Transfe	sfer of Working Cash Fund Interest	8120							0			
54 Transfe	sfer Among Funds	8130										
	sfer of Interest <sup>6</sup>	8140										
	sfer from Capital Projects Fund to O&M Fund	8150										
55	sfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	8160										
Transfe	sfer of Excess Accumulated Fire Prev & Safety Bond 3a and	8170										
56 Int Prod	roceeds to Debt Service Fund											
	s Pledged to Pay Principal on Capital Leases	8410										
	rts/Reimbursements Pledged to Pay Principal on Capital Leases	8420 8430										
	I Balance Transfers Pledged to Pay Principal on Capital Leases	8430										
	s Pledged to Pay Interest on Capital Leases	8510										
	tts/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
	er Revenues Pledged to Pay Interest on Capital Leases	8530										
	Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
	s Pledged to Pay Principal on Revenue Bonds	8610										
	ts/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
	er Revenues Pledged to Pay Principal on Revenue Bonds	8630										
	Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
	s Pledged to Pay Interest on Revenue Bonds	8710 8720										
	rts/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
	I Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
	s Transferred to Pay for Capital Projects	8810										
	ts/Reimbursements Pledged to Pay for Capital Projects	8820										
75 Other F	r Revenues Pledged to Pay for Capital Projects	8830										
	Balance Transfers Pledged to Pay for Capital Projects	8840										
	sfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
	r Uses Not Classified Elsewhere	8990										
	Il Other Uses of Funds <sup>9</sup>		0	0	0	0	0	0	0	0	0	
	I Other Sources/Uses of Fund		0	0	0	0		0	0	0	0	
81 ESTIMA	MATED ENDING FUND BALANCE June 30, 2020		9,426,652	1,391,366	(283,991)	2,680,372	521,186	112,610	1,105,759	270,198	101	
82							)					
83		<u>т</u> т	(10)	(20)	(30)		(50)	(60)	(70)	(80)	(90)	
84	Description	Acct	(10) Educational	(20) Operations &	(30) Debt Service	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention &	Total By Object
0.5	Description	#	Luucationai	Maintenance	DENT JEIVILE	ומווסטטונמנוטו	Retirement/ Social	Capital Flojects	working Cash	ion	Safety	Total by Object
85							Security					
00	ect Name											
87 Salaries		100	10,230,611	212,820		1,073,722		0		501,863	0	12,019,016
	loyee Benefits	200	2,725,527	42,275		40,270	879,722	0		94,035	0	3,781,829
	hased Services	300	568,594	485,800	0	142,750		5,700,000		468,500	153,260	7,518,904
	ilies & Materials tal Outlay	400 500	1,320,456 322,000	423,500 732,000		375,250 326,000		0 22,000		0	0	
	er Objects	600	780,050	2,661	1,825,975	750	0	22,000		0	0	
	-Capitalized Equipment	700	/80,030	2,001	1,023,973	0	0	0		0	0	
	nination Benefits	800	0	0		0						0
	I Expenditures		15,947,238	1,899,056	1,825,975	1,958,742	879,722	5,722,000		1,064,398	153,260	29,450,391

### SUMMARY OF CASH TRANSACTIONS

	Α	В	С	D	E	F	G	Н	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2019 7		9,311,691	519,396	0	2,600,318	569,201	5,810,110	932,773	353,645	0
4	Total Direct Receipts & Other Sources		16,062,199	2,771,026	1,827,925	2,038,796	831,707	24,500	172,986	980,951	153,361
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		16,062,199	2,771,026	1,827,925	2,038,796	831,707	24,500	172,986	980,951	153,361
12	Total Amount Available		25,373,890	3,290,422	1,827,925	4,639,114	1,400,908	5,834,610	1,105,759	1,334,596	153,361
13	Total Direct Disbursements & Other Uses		15,947,238	1,899,056	1,825,975	1,958,742	879,722	5,722,000	0	1,064,398	153,260
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		15,947,238	1,899,056	1,825,975	1,958,742	879,722	5,722,000	0	1,064,398	153,260
21	ENDING CASH BALANCE ON HAND June 30, 2020 <sup>7</sup>		9,426,652	1,391,366	1,950	2,680,372	521,186	112,610	1,105,759	270,198	101

Page 4

1		В	С	D	E	F	G	Н		J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Acct	Educational	Operations &	Debt Service	Transportation	Municipal	Capital Projects	Working Cash	Tort	Fire Prevention &
	Description: Enter Whole Numbers Only	#		Maintenance			<b>Retirement/ Social</b>				Safety
2							Security				
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4 A	D VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies 11 (1110-1120)	-	9,350,633	1,333,613	1,825,975	613,153	374,653		153,286	962,301	153,286
6	Leasing Purposes Levy 12	1130		153,292							
7	Special Education Purposes Levy	1140	122,629								
8	FICA and Medicare Only Levies	1150					374,653				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		9,473,262	1,486,905	1,825,975	613,153	749,306	0	153,286	962,301	153,286
	AYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
	Payments from Local Housing Authority	1220							-		
	Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	1,426,636	270,000			81,401				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		1,426,636	270,000	0	0	81,401	0	0	0	0
	UITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311	8,800								
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23 24	Regular Tuition from Other Sources (Out of State)	1314									
_	Summer School Tuition from Pupils or Parents (In State) Summer School Tuition from Other Districts (In State)	1321 1322									
	Summer School Tuition from Other Sources (In State)	1322									
27	Summer School Tuition from Other Sources (Mi State)	1323									
28	CTE Tuition from Pupils or Parents (In State)	1331	11,500								
29	CTE Tuition from Other Districts (In State)	1332	,								
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
	Adult Tuition from Pupils or Parents (In State) Adult Tuition from Other Districts (In State)	1351 1352									
38	Adult Tuition from Other Sources (In State)	1352									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		20,300								
41 T	RANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
	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) CTE Transportation Fees from Pupils or Parents (In State)	1424 1431					-				
52	CTE Transportation Fees from Other Districts (In State)	1431									
53	CTE Transportation Fees from Other Sources (In State)	1432									
54	CTE Transportation Fees from Other Sources (An Edite)	1434									
	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
_	Special Education Transportation Fees from Other Districts (In State)	1442									

	А	В	С	D	Е	F	G	Н	1		К
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
<u> </u>		Acct	Educational	Operations &	Debt Service	Transportation	Municipal	Capital Projects	Working Cash	Tort	Fire Prevention &
	Description: Enter Whole Numbers Only	#	Luucutionui	Maintenance	Dest service	manaportation	Retirement/ Social	cupital i rojecto	Working cash	1011	Safety
2	Beschption. Enter Whole Numbers only			mantenance			Security				Surcey
57	Special Education Transportation Fees from Other Sources (In State)	1443					Security				
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452					1				
61	Adult Transportation Fees from Other Sources (In State)	1453					1				
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	27,750	2,900	1,950	2,600	1,000	1,500	19,700	1,150	75
66	Gain or Loss on Sale of Investments	1520	,		,	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,			
67	Total Earnings on Investments		27,750	2,900	1,950	2,600	1,000	1,500	19,700	1,150	75
	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	315,000								
70	Sales to Pupils - Breakfast	1612	515,000								
71	Sales to Pupils - A la Carte	1613	1,200								
72	Sales to Pupils - Other (Describe & Itemize)	1614	1,200								
73	Sales to Adults	1620	6,700								
74	Other Food Service (Describe & Itemize)	1690	1,500								
75	Total Food Service		324,400								
	DISTRICT/SCHOOL ACTIVITY INCOME	1700	· · · · · · · · · · · · · · · · · · ·								
77	Admissions - Athletic	1711	48,500								
78	Admissions - Other	1719	14,000								
79	Fees	1715	107,900								
80	Book Store Sales	1720	107,500								
81	Other District/School Activity Revenue (Describe & Itemize)	1790	56,250								
82	Total District/School Activity Income		226,650	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	95,000								
85	Rentals - Summer School Textbooks	1812	55,000								
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbooks		95,000								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910		11,221							
96	Contributions and Donations from Private Sources	1920	18,000								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	17,000								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983						23,000			
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992	250								

	А	В	С	D	E	F	G	Н	I I	.1	К
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
$\vdash$		Acct	Educational	Operations &	Debt Service	Transportation	Municipal	Capital Projects	Working Cash	Tort	Fire Prevention &
	Description: Enter Whole Numbers Only	#		Maintenance			Retirement/ Social				Safety
2							Security	<u> </u>			
106	Other Local Fees (Describe & Itemize)	1993	160,500								
107	Other Local Revenues (Describe & Itemize)	1999	102,200	1,000,000		2,000				17,500	
108	Total Other Revenue from Local Sources		297,950	1,011,221	0	2,000	0	23,000	0	17,500	0
109	Total Receipts/Revenues from Local Sources	1000	11,891,948	2,771,026	1,827,925	617,753	831,707	24,500	172,986	980,951	153,361
	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE										
	DISTRICT TO ANOTHER DISTRICT (2000)						1				
111	Flow-Through Revenue from State Sources	2100 2200									
112 113	Flow-Through Revenue from Federal Sources Other Flow-Through Revenue (Describe & Itemize)	2300									
113	Total Flow-Through Receipts/Revenues From										
114	One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
110											
	UNRESTRICTED GRANTS-IN-AID (3001-3099)	2021	2 700 465								
117	Evidence Based Funding Formula (Section 18-8.15)	3001	2,709,480								
118 119	Reorganization Incentives (Accounts 3005-3021) Fast Growth District Grants	3005 3030									
119		3030									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)										
121	Total Unrestricted Grants-In-Aid		2,709,480	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100-3900)										
	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	170,000				1				
125	Special Education - Funding for Children Requiring Sp Ed Services	3105					1				
126	Special Education - Personnel	3110					]				
127	Special Education - Orphanage - Individual	3120	9,100								
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199	470.400								
131	Total Special Education		179,100	0		0					
	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134 135	CTE - Secondary Program Improvement (CTEI) CTE - WECEP	3220 3225									
135	CTE - Agriculture Education	3235	17,410								
137	CTE - Agriculture Education CTE - Instructor Practicum	3235	17,410								
138	CTE - Student Organizations	3240									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		17,410	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		0				0				
145	State Free Lunch & Breakfast	3360	3,300								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	27,500								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499		i							
	TRANSPORTATION	-									
150	Transportation - Regular and Vocational	3500				1,140,537					
152	Transportation - Special Education	3510				280,506					
153	Transportation - Other (Describe & Itemize)	3599				200,300					
154	Total Transportation		0	0		1,421,043	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
100	Selentino Encludy	5000					1				

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1	Α	в	-	-		-	-		(70)	J (20)	
2	Description: Enter Whole Numbers Only	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
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	273,754								
159	Chicago General Education Block Grant	3766									
160	Chicago Educational Services Block Grant	3767									
161	School Safety & Educational Improvement Block Grant	3775									
162	Technology - Technology for Success	3780									
163	State Charter Schools	3815									
64	Extended Learning Opportunities - Summer Bridges	3825									
165	Infrastructure Improvements - Planning/Construction	3920									
66	School Infrastructure - Maintenance Projects	3925	:								
67		3999	10 421								
_	Other Restricted Revenue from State Sources (Describe & Itemize)	3333	10,431		^	1 401 040					
68	Total Restricted Grants-In-Aid	2000	511,495	0	0	1,421,043	0	0			0
169	Total Receipts/Revenues from State Sources	3000	3,220,975	0	0	1,421,043	0	0	0	0	0
-	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.	(4001-									
	4009)								1	-	
172	Federal Impact Aid	4001									
. 70	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt.	4009									
173	(Describe & Itemize)			-							
174	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT		0	0	0	0	0	0	0	0	0
	(4045-4090)										
176	Head Start	4045									
177	Construction (Impact Aid)	4050									
178	MAGNET	4060									
	Other Restricted Grants-In-Aid Received Directly from Federal Govt.	4090									
179	(Describe & Itemize)										
180	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL										
	GOVT. THRU THE STATE (4100-4999)										
182	TITLE V										
183	Title V - Flexibility and Accountability	4100									
84	Title V - SEA Projects	4105									
185	Title V - Rural Education Initiative (REI)	4107									
186	Title V - Other (Describe & Itemize)	4199									
87	Total Title V		0	0		0	0				
	FOOD SERVICE										
189	Breakfast Start-Up Expansion	4200									
90	National School Lunch Program	4210	220,000								
91	Special Milk Program	4215									
192	School Breakfast Program	4220									
193	Summer Food Service Admin/Program	4225									
194	Child and Adult Care Food Program	4226									
195	Fresh Fruit and Vegetables	4240									
196	Food Service - Other (Describe & Itemize)	4299									
197	Total Food Service		220,000				0				
100	TITLE I										
199	Title I - Low Income	4300	160,449								
200	Title I - Low Income - Neglected, Private	4305									

	A	В	С	D	E	F	G	Н		J	К
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Acct	Educational	Operations &	Debt Service	Transportation	Municipal	Capital Projects	Working Cash	Tort	Fire Prevention &
	Description: Enter Whole Numbers Only	#		Maintenance			<b>Retirement/ Social</b>				Safety
2							Security				
201	Title I - Migrant Education	4340									
202	Title I - Other (Describe & Itemize)	4399									
203	Total Title I		160,449	0		0	0				
204	TITLE IV										
205	Title IV - Student Support & Academic Enrichment Grant	4400									
206	Title IV - 21st Century	4421									
207	Title IV - Other (Describe & Itemize)	4499									
208	Total Title IV		0	0		0	0				
209	FEDERAL - SPECIAL EDUCATION										
210	Federal Special Education - Preschool Flow-Through	4600	17,155								
211	Federal Special Education - Preschool Discretionary	4605									
212	Federal Special Education - IDEA Flow Through	4620	412,372								
213	Federal Special Education - IDEA Room & Board	4625	6,300								
214	Federal Special Education - IDEA Discretionary	4630									
215	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
216	Total Federal Special Education		435,827	0		0	0				
217	CTE - PERKINS										
218	CTE - Perkins-Title IIIE Tech Prep	4770									
219	CTE - Other (Describe & Itemize)	4799									
220	Total CTE - Perkins		0	0			0				
221	Federal - Adult Education	4810									
222	ARRA - General State Aid - Education Stabilization	4850							Ĩ		
223	ARRA - Title I - Low Income	4851							I		
224	ARRA - Title I - Neglected, Private	4852									
225	ARRA - Title I - Delinquent, Private	4853									
226	ARRA - Title I - School Improvement (Part A)	4854									
227	ARRA - Title I - School Improvement (Section 1003g)	4855									
228	ARRA - IDEA - Part B - Preschool	4856									
229	ARRA - IDEA - Part B - Flow-Through	4857									
230	ARRA - Title IID - Technology - Formula	4860									
231	ARRA - Title IID - Technology - Competitive	4861									
232 233	ARRA - McKinney - Vento Homeless Education ARRA - Child Nutrition Equipment Assistance	4862 4863									
233	Impact Aid Formula Grants	4863									
234	Impact Aid Competitive Grants	4865									
236	Qualified Zone Academy Bond Tax Credits	4866									
237	Qualified School Construction Bond Credits	4867					1				
238	Build America Bond Tax Credits	4868					1				
239	Build America Bond Interest Reimbursement	4869					1				
240	ARRA - General State Aid - Other Government Services Stabilization	4870	1						Ī		
241	Other ARRA Funds - II	4871									
242	Other ARRA Funds - III	4872									
243	Other ARRA Funds - IV	4873									
244	Other ARRA Funds - V	4874									
245	ARRA - Early Childhood	4875					ļ				
246	Other ARRA Funds - VII	4876									
247	Other ARRA Funds - VIII	4877									
248	Other ARRA Funds - IX	4878									
249	Other ARRA Funds - X	4879									
250	Other ARRA Funds - Ed Job Fund Program	4880	-	-	-	-					-
251	Total Stimulus Programs		0	0	0	0	0	0		0	0

	Α	В	С	D	E	F	G	Н		J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Acct	Educational	<b>Operations &amp;</b>	Debt Service	Transportation	Municipal	Capital Projects	Working Cash	Tort	Fire Prevention &
~	Description: Enter Whole Numbers Only	#		Maintenance			<b>Retirement/ Social</b>				Safety
2							Security				
252	Race to the Top Program	4901									
253	Race to the Top - Preschool Expansion Grant	4902									
254	Title III - Instruction for English Learners & Immigrant Students	4905									
255	Title III - English Language Acquistion	4909									
256	McKinney Education for Homeless Children	4920									
257	Title II - Eisenhower - Professional Development Formula	4930									
258	Title II - Teacher Quality	4932	33,000								
259	Federal Charter Schools	4960									
60	State Assessment Grants	4981									
61	Grant for State Assessments and Related Activities	4982									
62	Medicaid Matching Funds - Administrative Outreach	4991	40,000								
63	Medicaid Matching Funds - Fee-For-Service Program	4992	60,000								
	Other Restricted Grants Received from Federal Government through State	4999									
264	(Describe & Itemize)	4555									
	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the										
265	State		949,276	0	0	0	0	0		0	0
266	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	949,276	0	0	0	0	0	0	0	0
267	TOTAL DIRECT RECEIPTS/REVENUES		16,062,199	2,771,026	1,827,925	2,038,796	831,707	24,500	172,986	980,951	153,361

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	A	В	С	D	E	F	G	Н		J	K
1	Description: Enter Whole Numbers Only	Fund	(100)	(200)	(300) Durahasad	(400) Sumplies 8	(500)	(600)	(700)	(800)	(900)
2	Description. Enter whole Numbers Only	Funct	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
2	10 - EDUCATIONAL FUND (ED)			Denents	Services	Waterials			Equipment	benefits	
	INSTRUCTION (ED)	1000									
4 5	Regular Programs	1100	4 262 200	1 165 620	E E00	408.000		63 500			E 004 820
6	Tuition Payment to Charter Schools	11100	4,262,300	1,165,620	5,500	498,900		62,500			5,994,820
7	Pre-K Programs	1115									0
8	Special Education Programs (Functions 1200 - 1220)	1200	1,775,018	470,750	22,000	14,335	500	8,000			2,290,603
9	Special Education Programs Pre-K	1225	, -,		,	/					0
10	Remedial and Supplemental Programs K-12	1250	64,373	9,063	47,424	5,482					126,342
11	Remedial and Supplemental Programs Pre-K	1275	237,101	63,650	3,500	14,266					318,517
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	51,200	29,100	4,800	17,350		500			102,950
14	Interscholastic Programs	1500	338,125	34,360	126,950	69,450	35,500	24,750			629,135
15	Summer School Programs	1600	2,000	250							2,250
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	45,000	15,020	250	250		300			60,820
18 19	Bilingual Programs	1800			34 500						0
20	Truant Alternative & Optional Programs Pre-K Programs - Private Tuition	1900 1910			31,500						31,500
20	Regular K-12 Programs - Private Tuition	1910							-		0
22	Special Education Programs K-12 Private Tuition	1911							-		0
23	Special Education Programs Pre-K Tuition	1912							1		0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914							1		0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917							1		0
28	Interscholastic Programs Private Tuition	1918							1		0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Total Instruction <sup>14</sup>	1000	6,775,117	1,787,813	241,924	620,033	36,000	96,050	0	0	9,556,937
34	SUPPORT SERVICES (ED)	2000									
35	Support Services - Pupil	2100									
36	Attendance & Social Work Services	2110	152,100	42,850	2,100	3,555					200,605
37	Guidance Services	2120	129,400	34,990	1,400	400					166,190
38	Health Services	2130	169,922	11,900	3,600	4,150					189,572
39	Psychological Services	2140	70,500	18,320	1,250	1,009					91,079
40	Speech Pathology & Audiology Services	2150	249,000	43,475		7,227					299,702
41	Other Support Services - Pupils (Describe & Itemize)	2190	61,736	8,450							70,186
42	Total Support Services - Pupil	2100	832,658	159,985	8,350	16,341	0	0	0	0	1,017,334
43	Support Services - Instructional Staff	2200									
44	Improvement of Instruction Services	2210	90,715	33,075	100,619	7,500		1,500			233,409
45	Educational Media Services	2220	254,850	64,720	5,050	43,882					368,502
46	Assessment & Testing	2230	18,036	69	23,000						41,105
47	Total Support Services - Instructional Staff	2200	363,601	97,864	128,669	51,382	0	1,500	0	0	643,016
48	Support Services - General Administration	2300									
49	Board of Education Services	2310	2,000	41,500	57,350	4,600		17,500			122,950
50	Executive Administration Services	2320	169,666	57,475	7,000	2,400		3,600			240,141
51	Special Area Administration Services	2330				500					500
52	Tort Immunity Services	2360 - 2370		170,300		7,500					177,800
53	Total Support Services - General Administration	2370 2300	171,666	269,275	64,350	15,000	0	21,100	0	0	541,391
	Support Services - School Administration	2400									
54		- 100									
54		2/10	700 001	221 21	15 400	26 500		2 000			1 067 706
54 55 56	Office of the Principal Services Other Support Services - School Administration (Describe & Itemize)	2410 2490	788,091 41,997	224,715 9,195	15,400	36,500		3,000			1,067,706 51,192

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	A	В	-	_	_		G (500)	H (600)	(700)	J (800)	K (000)
1	Description: Enter Whole Numbers Only	Funct	(100)	(200) Employee	(300) Purchased	(400) Supplies &	(500)	(600)	(700) Non-Capitalized	(800) Termination	(900)
2	Description. Enter whole Numbers only	#	Salaries	Employee Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total
58	Support Services - Business	2500	I	Denents	Scivices	materials			Equipment	Denents	
59	Direction of Business Support Services	2510									0
60	Fiscal Services	2520	89,620	9,085	11,150	6,000		40,000			155,855
61	Operation & Maintenance of Plant Services	2540	893,686	158,325	77,600	292,000	278,000	,			1,699,611
62	Pupil Transportation Services	2550			500						500
63	Food Services	2560	274,175	9,270	19,951	282,200	8,000	2,400			595,996
64	Internal Services	2570									0
65	Total Support Services - Business	2500	1,257,481	176,680	109,201	580,200	286,000	42,400	0	0	2,451,962
66	Support Services - Central	2600									
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630									0
70	Staff Services	2640									0
71	Data Processing Services	2660									0
72	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
73	Other Support Services (Describe & Itemize)	2900				500					500
74	Total Support Services	2000	3,455,494	937,714	325,970	699,923	286,000	68,000	0	0	5,773,101
75	COMMUNITY SERVICES (ED)	3000				500					500
76	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
77	Payments to Other Dist & Govt Units (In-State)	4100									
78	Payments for Regular Programs	4110			700						700
79	Payments for Special Education Programs	4120						520,000			520,000
80	Payments for Adult/Continuing Education Programs	4130									0
81 82	Payments for CTE Programs Payments for Community College Programs	4140 4170						96,000			96,000
83	Other Payments to In-State Govt Units (Describe & Itemize)	4170									0
84	Total Payments to Other Dist & Govt Units (In-State)	4100			700			616,000			616,700
85	Payments for Regular Programs - Tuition	4210			,,,,,			010,000			0
86	Payments for Special Education Programs - Tuition	4220									0
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96 97	Payments for CTE Programs - Transfers	4340									0
97 98	Payments for Community College Program - Transfers	4370 4380									0
90	Payments for Other Programs - Transfers Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4380									0
100	Total Payments to Other Dist & Govt Units-Transfers (In State)	4390			0			0			0
101	Payments to Other Dist & Govt Units (Out of State)	4400						Ŭ			0
102	Total Payments to Other Dist & Govt Units	4000			700			616,000			616,700
103	DEBT SERVICE (ED)	5000									
104	Debt Service - Interest on Short-Term Debt	5100									
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
110	Total Debt Service - Interest on Short-Term Debt	5100						0			0
111	Debt Service - Interest on Long-Term Debt	5200									0
112	Total Debt Service	5000						0			0
-											

Page 1	3
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1	~		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	(SCO) Total
113	PROVISION FOR CONTINGENCIES (ED)	6000		Denents					_quipition(	Denento	C
114	Total Direct Disbursements/Expenditures		10,230,611	2,725,527	568,594	1,320,456	322,000	780,050	0	0	15,947,238
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		10,200,011	2,720,027	500,551	1,520,150	522,000				114,961
110											
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2000									
119 120	Support Services - Pupil	2100									
120	Other Support Services - Pupils (Describe & Itemize) Support Services - Business	2190 2500									(
122	Direction of Business Support Services	2510									(
123	Facilities Acquisition & Construction Services	2530									
124	Operation & Maintenance of Plant Services	2540	212,820	42,275	485,800	423,500	732,000				1,896,39
125	Pupil Transportation Services	2550									(
126	Food Services	2560									
127	Total Support Services - Business	2500	212,820	42,275	485,800	423,500	732,000	0	0	0	1,896,39
128	Other Support Services (Describe & Itemize)	2900	212.020	40.075	405 000	433 500	722.000	2,661			2,663
129 130	Total Support Services COMMUNITY SERVICES (O&M)	2000 3000	212,820	42,275	485,800	423,500	732,000	2,661	0	0	1,899,050
131	PAYMENTS TO OTHER DIST & GOVT UNITS (0&M)	4000									
132	Payments to Other Dist & Govt Units (In-State)	4100									
133	Payments for Regular Programs	4110									(
134	Payments for Special Education Programs	4120 4140								-	(
135 136	Payments for CTE Program Other Payments to In-State Govt Units (Describe & Itemize)	4140								-	(
137	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0		-	(
138	Payments to Other Dist & Govt Units (Out of State) <sup>14</sup>	4400								-	(
139		4000			0			0		=	(
140	Total Payments to Other Dist & Govt Unit DEBT SERVICE (O&M)	5000			0			0		=	
141	Debt Service - Interest on Short-Term Debt	5100									
141	Tax Anticipation Warrants	5110								-	(
143	Tax Anticipation Warrands	5110								-	(
144	Corporate Personal Prop Repl Tax Anticipated Notes	5130									
145	State Aid Anticipation Certificates	5140									
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									(
147	Total Debt Service - Interest on Short-Term Debt	5100						0			
148	Debt Service - Interest on Long-Term Debt	5200									
149	Total Debt Service	5000						0			(
150	PROVISION FOR CONTINGENCIES (O&M)	6000									
151	Total Direct Disbursements/Expenditures		212,820	42,275	485,800	423,500	732,000	2,661	0	0	1,899,056
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										871,970
154	30 - DEBT SERVICE FUND (DS)										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
450	Payments to Other Dist & Govt Units (In-State)	4100									
156 157	Payments for Regular Programs	4100								-	(
157	Payments for Regular Programs Payments for Special Education Programs	4110								-	
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									
160	Total Payments to Other Dist & Govt Units (In-State)	4000						0			
161	DEBT SERVICE (DS)	5000								F	
162	Debt Service - Interest on Short-Term Debt	5100									
163	Tax Anticipation Warrants	5110								-	(
164	Tax Anticipation Notes	5110								-	(

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	<u>^</u>	ט	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
H	Description: Enter Whole Numbers Only	Funct		Employee	Purchased	Supplies &			Non-Capitalized	Termination	
2	· · ·	#	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total
165	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
166	State Aid Anticipation Certificates	5140									0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
168	Total Debt Service - Interest On Short-Term Debt	5100						0			0
169	Debt Service - Interest on Long-Term Debt	5200									0
	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup>	5300									
170	(Lease/Purchase Principal Retired)							1,825,975			1,825,975
171	Debt Service Other (Describe & Itemize)	5400									0
172	Total Debt Service	5000			0			1,825,975			1,825,975
173	PROVISION FOR CONTINGENCIES (DS)	6000									0
174	Total Direct Disbursements/Expenditures				0			1,825,975			1,825,975
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,950
	10 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)	2000									
179	Support Services - Pupils	2100									
180	Other Support Services - Pupils (Describe & Itemize)	2190									0
181	Support Services - Business										
182	Pupil Transportation Services	2550	1,073,722	40,270	132,150	375,250	326,000	750			1,948,142
183	Other Support Services (Describe & Itemize)	2900	,,	-, -	10,600	,					10,600
184	Total Support Services	2000	1,073,722	40,270	142,750	375,250	326,000	750	0	0	1,958,742
185	COMMUNITY SERVICES (TR)	3000									0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
187	Payments to Other Dist & Govt Units (In-State)	4100									
188	Payments for Regular Program	4110									0
189 190	Payments for Special Education Programs	4120									0
190	Payments for Adult/Continuing Education Programs Payments for CTE Programs	4130 4140									0
192	Payments for Community College Programs	4140									0
193	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
194	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
	Payments to Other Dist & Govt Units (Out-of-State)	4400									
195	(Describe & Itemize)										0
196	Total Payments to Other Dist & Govt Units	4000			0			0			0
197	DEBT SERVICE (TR)	5000									
198	Debt Service - Interest on Short-Term Debt	5100									
199	Tax Anticipation Warrants	5110									0
200	Tax Anticipation Notes	5120									0
201	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
202 203	State Aid Anticipation Certificates Other Interest on Short-Term Debt (Describe and Itemize)	5140 5150									0
203	Total Debt Service - Interest On Short-Term Debt	5150 5100						0			0
205	Debt Service - Interest on Long-Term Debt	5200									0
200	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase	5300									0
206	Principal Retired)	5500									0
207	Debt Service - Other (Describe and Itemize)	5400									0
208	Total Debt Service	5000						0			0
209	PROVISION FOR CONTINGENCIES (TR)	6000									0
210	Total Direct Disbursements/Expenditures		1,073,722	40,270	142,750	375,250	326,000	750	0	0	1,958,742
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										80,054
ZTZ											

	Α	В	С	D	E	F	G	Н		J	К
1		_	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
-	Description: Enter Whole Numbers Only	Funct		Employee	Purchased	Supplies &			Non-Capitalized	Termination	
2		#	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total
213	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
	INSTRUCTION (MR/SS)	1000									
214 215		1100		61,335							61,335
215	Regular Program Pre-K Programs	1100		01,335							01,335
217	Special Education Programs (Functions 1200-1220)	1123		143,396							143,396
218	Special Education Programs Pre-K	1225		143,350							143,350
219	Remedial and Supplemental Programs K-12	1250		11,246							11,246
220	Remedial and Supplemental Programs Pre-K	1275		20,628							20,628
221	Adult/Continuing Education Programs	1300		,							0
222	CTE Programs	1400		2,050							2,050
223	Interscholastic Programs	1500		13,975							13,975
224	Summer School Programs	1600		75							75
225	Gifted Programs	1650									0
219 220 221 222 223 224 225 226 227	Driver's Education Programs	1700		650							650
227	Bilingual Programs	1800									0
228 229	Truant Alternative & Optional Programs Total Instruction	1900 1000		253,355							0 253,355
				233,333		I			I		233,333
230	SUPPORT SERVICES (MR/SS)	2000				1			1		
231	Support Services - Pupil	2100									
232	Attendance & Social Work Services	2110		1,900							1,900
233	Guidance Services	2120		1,750							1,750
234	Health Services	2130		22,400							22,400
233 234 235 236 237	Psychological Services	2140		1,005							1,005
230	Speech Pathology & Audiology Services	2150 2190		3,500 6,750							3,500
238	Other Support Services - Pupils (Describe & Itemize) Total Support Services - Pupil	2190 2100		37,305							6,750 37,305
	Support Services - Instructional Staff	2200		37,303							57,505
239 240	••	2210		1 250							1 250
240	Improvement of Instruction Services Educational Media Services	2210		1,350 19,700							1,350 19,700
241	Assessment & Testing	2220		10,914							10,914
242 243	Total Support Services - Instructional Staff	2200		31,964							31,964
244	Support Services - General Administration	2300									
244	Board of Education Services	2310		385							385
246	Executive Administration Services	2310		2,600							2,600
247	Special Area Administrative Services	2330		2,000							0
248	Claims Paid from Self Insurance Fund	2361									0
249	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
250 251	Unemployment Insurance Payments	2363									0
251	Insurance Payments (regular or self-insurance)	2364									0
252	Risk Management and Claims Services Payments	2365		22,865							22,865
253 254	Judgment and Settlements	2366									0
254	Educatl, Inspectl, Supervisory Serv. Related to Loss Prevention or Reduction	2367									0
255	Reciprocal Insurance Payments	2368									0
256 257	Legal Service Total Support Services - General Administration	2369 2300		25,850							0 25,850
	Support Services - School Administration	2400		23,030							23,030
258 259	Office of the Principal Services	2400		68,750							60 750
260	Other Support Services - School Administration (Describe & Itemize)	2410		7,450							68,750 7,450
261	Total Support Services - School Administration (Describe & Remize)	2490 2400		76,200							76,200
262	Support Services - Business	2500		,200							
262	Direction of Business Support Services	2510									0
26/	Fiscal Services	2510		14,800							14,800
264 265	Facilities Acquisition & Construction Services	2530		14,000							14,800
266	Operation & Maintenance of Plant Service	2540		195,450							195,450
267	Pupil Transportation Services	2550		195,000							195,000
268	Food Services	2560		48,510							48,510
268 269 270	Internal Services	2570									0
270	Total Support Services - Business	2500		453,760							453,760

### ESTIMATED DISBURSEMENTS/EXPENDITURES

<b></b>	•										
4	A	В	C (100)	D (200)	E	F	G (500)	H	(700)	J (200)	K (222)
1	Description: Enter Whole Numbers Only	Eurot	(100)	(200) Employee	(300) Purchased	(400) Supplies &	(500)	(600)	(700) Non-Capitalized	(800) Termination	(900)
2	Description. Little whole willibers only	Funct #	Salaries	Employee Benefits	Services	Supplies & Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total
271	Support Services - Central	2600									
272 273 274 275 276	Direction of Central Support Services	2610									0
273	Planning, Research, Development & Evaluation Services	2620									0
274	Information Services	2630									0
275	Staff Services	2640									0
276	Data Processing Services	2660									0
277	Total Support Services - Central	2600		0							0
278 279	Other Support Services (Describe & Itemize)	2900									0
279	Total Support Services	2000		625,079							625,079
280	COMMUNITY SERVICES (MR/SS)	3000		1,288							1,288
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000							1		
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	Total Payments to Other Dist & Govt Units	4000		0							0
286	DEBT SERVICE (MR/SS)	5000									
287	Debt Service - Interest on Short-Term Debt	5100									
288	Tax Anticipation Warrants	5110									0
289	Tax Anticipation Notes	5120									0
289 290	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
291	State Aid Anticipation Certificates	5140									0
292 293	Other (Describe & Itemize)	5150									0
	Total Debt Service	5000						0			0
294 295	PROVISION FOR CONTINGENCIES (MR/SS)	6000							1		0
	Total Direct Disbursements/Expenditures			879,722				0			879,722
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(48,015)
	60 - CAPITAL PROJECTS (CP)										
299	SUPPORT SERVICES (CP)	2000									
300	Support Services - Business										
300		2530			5,700,000		22,000				5,722,000
302	Facilities Acquisition & Construction Services Other Support Services (Describe & Itemize)	2900			5,700,000		22,000				5,722,000
303	Total Support Services	2000	0	0	5,700,000	0	22,000	0	0		5,722,000
	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000			.,,		,==00		· · · · ·		.,,
304	Payments to Other Dist & Govt Units (In-State)	4100									
305	Payments to Other Dist & Govt Onits (In-state) Payments to Regular Programs	4100		-							0
307	Payment for Special Education Programs	4110									0
308	Payment for CTE Programs	4140		-							0
309	Payments to Other Govt Units (In-State) (Describe & Itemize)	4190									0
310	Total Payments to Other Districts & Govt Units	4000			0			0			0
311	PROVISION FOR CONTINGENCIES (CP)	6000									0
312	Total Direct Disbursements/Expenditures		0	0	5,700,000	0	22,000	0	0		5,722,000
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(5,697,500)
011											
315	70 WORKING CASH FUND (WC)										
317	80 - TORT FUND (TF)										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION	2000									
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			200,000						200,000
321 322	Unemployment Insurance Payments	2363			10,000						10,000
322	Insurance Payments (regular or self-insurance)	2364			150,000						150,000
323	Risk Management and Claims Services Payments	2365	501,863	94,035	38,500						634,398
324	Judgment and Settlements	2366							1		0

Page 16

	A	В	С	D	E	F	G	Н	1	1	К
1	<u>n</u>		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
325	Educatl, Inspectl, Supervisory Serv Related to Loss Prevention or Reduction	2367			50,000						50,000
326	Reciprocal Insurance Payments	2368									0
327	Legal Service	2369			20,000						20,000
328	Property Insurance (Building & Grounds)	2371									0
329 330	Vehicle Insurance (Transportation)	2372									0
	Total Support Services - General Administration	2000	501,863	94,035	468,500	0	0	0	0		1,064,398
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
332	Payments for Regular Programs	4110									0
333 334	Payments for Special Education Programs	4120									0
	Total Payments to Other Dist & Govt Units	4000						0			0
335	DEBT SERVICE (TF)	5000									
336	Debt Service - Interest on Short-Term Debt										
337	Tax Anticipation Warrants	5110									0
338	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
339 340	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
_	Total Debt Service	5000						0			0
341	PROVISION FOR CONTINGENCIES (TF)	6000									0
342	Total Direct Disbursements/Expenditures		501,863	94,035	468,500	0	0	0	0		1,064,398
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(83,447)
344											
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
346	SUPPORT SERVICES (FP&S)	2000									
347	Support Services - Business	2500									
348	Facilities Acquisition & Construction Services	2530									0
349	Operation & Maintenance of Plant Service	2540			153,260						153,260
350	Total Support Services - Business	2500	0	0	153,260	0	0	0	0		153,260
351	Other Support Services (Describe & Itemize)	2900									0
352	Total Support Services	2000	0	0	153,260	0	0	0	0		153,260
000	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
357	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
358	DEBT SERVICE (FP&S)	5000									
359	Debt Service - Interest on Short-Term Debt	5100									
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0
363	Debt Service - Interest on Long-Term Debt	5200									0
364	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0
365	Total Debt Service	5000						0			0
366	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
367	Total Direct Disbursements/Expenditures		0	0	153,260	0	0	0	0		153,260
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										101

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

1.

2.

3. 4.

	A	В	С	D	E	F							
1		DEFICIT BUDGET SUM	MARY INFORMATION -	Operating Funds Only									
2	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL							
3	Direct Revenues	16,062,199	2,771,026	2,038,796	172,986	21,045,007							
4	Direct Expenditures	15,947,238	1,899,056	1,958,742		19,805,036							
5	Difference	114,961	871,970	80,054	172,986	1,239,971							
6	Estimated Fund Balance - June 30, 2020	9,426,652	1,391,366	2,680,372	1,105,759	14,604,149							
7	Balanced budget, no deficit reduction plan is required.												
8		A deficit reduction plan is required if the local board of education adopts (or amends) the 2019-20 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).											
10	<b>Note:</b> 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.												
12 13	The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2 adopt and submit a deficit reduction plan (found here on The deficit reduction plan, if required, is developed using	page 20-24) to ISBE within 3		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	hen the school district shall								

	A	В	С	D	E	F	G				
1				DEF	ICIT REDUCTION P	LAN					
2				F	STIMATED BUDGE	т					
3	32-046-0020-26		FY2019-2020								
4	District Number										
5	Herscher Community Unit School District No. 2										
	District Name			Operations &							
			Educational Fund	Maintenance Fund	Transportation Fund	Working Cash Fund	Total				
6	ESTIMATED BEGINNING FUND BALANCE										
7	(must equal prior Ending Fund Balance)	9,311,691	519,396	2,600,318	932,773	13,364,178					
8	RECEIPTS/REVENUES	Acct #		,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
9	LOCAL SOURCES	1000	11,891,948	2,771,026	617,753	172,986	15,453,713				
	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO	2000									
10	ANOTHER DISTRICT	2000	0	0	0		0				
11	STATE SOURCES	3000	3,220,975	0	1,421,043	0	4,642,018				
12	FEDERAL SOURCES	4000	949,276	0	0	0	949,276				
13	Total Receipts/Revenues		16,062,199	2,771,026	2,038,796	172,986	21,045,007				
14	DISBURSEMENTS/EXPENDITURES	Funct #									
15	INSTRUCTION	1000	9,556,937				9,556,937				
16	SUPPORT SERVICES	2000	5,773,101	1,899,056	1,958,742		9,630,899				
17	COMMUNITY SERVICES	3000	500	0	0		500				
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	616,700	0	0		616,700				
19	DEBT SERVICES	5000	0	0	0		0				
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0				
21	Total Disbursements/Expenditures		15,947,238	1,899,056	1,958,742		19,805,036				
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		114,961	871,970	80,054	172,986	1,239,971				
23	OTHER SOURCES/USES OF FUNDS										
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0				
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0				
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0				
27	ESTIMATED ENDING FUND BALANCE		9,426,652	1,391,366	2,680,372	1,105,759	14,604,149				

	А	В	Н	I	J	К	L				
1				ESTIMATED BUDGET							
3	32-046-0020-26		FY2020-2021								
4	District Number										
5	Herscher Community Unit School District No. 2										
Ť	District Name										
			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total				
6	ESTIMATED BEGINNING FUND BALANCE			Muniteriance Fund							
7	(must equal prior Ending Fund Balance)	9,426,652	1,391,366	2,680,372	1,105,759	14,604,149					
8	RECEIPTS/REVENUES	Acct #	5,420,052	1,351,300	2,000,572	1,105,755	14,004,145				
_	LOCAL SOURCES	1000					0				
_	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO										
	ANOTHER DISTRICT	2000					0				
11	STATE SOURCES	3000					0				
12	FEDERAL SOURCES	4000					0				
13	Total Receipts/Revenues		0	0	0	0	0				
14	DISBURSEMENTS/EXPENDITURES	Funct #									
15	INSTRUCTION	1000					0				
16	SUPPORT SERVICES	2000					0				
17	COMMUNITY SERVICES	3000					0				
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0				
19	DEBT SERVICES	5000					0				
20	PROVISION FOR CONTINGENCIES	6000					0				
21	Total Disbursements/Expenditures		0	0	0		0				
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0				
23	OTHER 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		9,426,652	1,391,366	2,680,372	1,105,759	14,604,149				

	А	В	М	N	0	Р	Q					
1				ESTIMATED BUDGET								
3	32-046-0020-26			-	FY2021-2022	• •						
4	District Number											
5	Herscher Community Unit School District No. 2											
Ť	District Name				<b>_</b>							
			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total					
6				Wantenance Fund	Fullu							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		9,426,652	1,391,366	2,680,372	1,105,759	14,604,149					
8	RECEIPTS/REVENUES	Acct #	5,420,052	1,351,500	2,000,372	1,103,735	14,004,145					
9	LOCAL SOURCES	1000					0					
	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO											
	ANOTHER DISTRICT	2000					0					
11	STATE SOURCES	3000					0					
12	FEDERAL SOURCES	4000					0					
13	Total Receipts/Revenues		0	0	0	0	0					
14	DISBURSEMENTS/EXPENDITURES	Funct #										
15	INSTRUCTION	1000					0					
16	SUPPORT SERVICES	2000					0					
17	COMMUNITY SERVICES	3000					0					
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0					
19	DEBT SERVICES	5000					0					
20	PROVISION FOR CONTINGENCIES	6000					0					
21	Total Disbursements/Expenditures		0	0	0		0					
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0					
23	OTHER 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		9,426,652	1,391,366	2,680,372	1,105,759	14,604,149					

	А	В	R	S	Т	U	V				
1				-	STIMATED BUDGI	T					
3	32-046-0020-26		FY2022-2023								
4	District Number										
5	Herscher Community Unit School District No. 2										
<b>–</b>	District Name										
			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total				
6			Maintenance Fund	Fulla							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		9,426,652	1,391,366	2,680,372	1,105,759	14,604,149				
_	RECEIPTS/REVENUES	Acct #	3,420,032	1,391,300	2,080,372	1,103,739	14,004,145				
8	LOCAL SOURCES	1000					0				
- J		1000					0				
	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0				
11	STATE SOURCES	3000					0				
12	FEDERAL SOURCES	4000					0				
13	Total Receipts/Revenues		0	0	0	0	0				
14	DISBURSEMENTS/EXPENDITURES	Funct #									
15	INSTRUCTION	1000					0				
16	SUPPORT SERVICES	2000					0				
17	COMMUNITY SERVICES	3000					0				
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0				
19	DEBT SERVICES	5000					0				
20	PROVISION FOR CONTINGENCIES	6000					0				
21	Total Disbursements/Expenditures		0	0	0		0				
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0				
23	OTHER 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		9,426,652	1,391,366	2,680,372	1,105,759	14,604,149				

	A	В	W	Х	Y	Z			
1 2 3 4	<b>32-046-0020-26</b> District Number		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption:						
			(Enter as MM/DD/YY)						
5	Herscher Community Unit School District No. 2 District Name								
6	District Nume		FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023			
	ESTIMATED BEGINNING FUND BALANCE								
7	(must equal prior Ending Fund Balance)		13,364,178	14,604,149	14,604,149	14,604,149			
8	RECEIPTS/REVENUES	Acct #							
9	LOCAL SOURCES	1000	15,453,713	0	0	0			
	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0			
11	STATE SOURCES	3000	4,642,018	0	0	0			
12	FEDERAL SOURCES	4000	949,276	0	0	0			
13	Total Receipts/Revenues		21,045,007	0	0	0			
14	DISBURSEMENTS/EXPENDITURES	Funct #							
15	INSTRUCTION	1000	9,556,937	0	0	0			
16	SUPPORT SERVICES	2000	9,630,899	0	0	0			
17	COMMUNITY SERVICES	3000	500	0	0	0			
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	616,700	0	0	0			
19	DEBT SERVICES	5000	0	0	0	0			
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0			
21	Total Disbursements/Expenditures		19,805,036	0	0	0			
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures	1,239,971	0	0	0				
23	OTHER SOURCES/USES OF FUNDS								
24	OTHER SOURCES OF FUNDS (7000)	0	0	0	0				
25	OTHER USES OF FUNDS (8000)	0	0	0	0				
26	TOTAL OTHER SOURCES/USES OF FUNDS	0	0	0	0				
27	ESTIMATED ENDING FUND BALANCE		14,604,149	14,604,149	14,604,149	14,604,149			

# Deficit Reduction Plan-Background/Assumptions Fiscal Year 2019-2020 through Fiscal Year 2022-2023

Herscher Community Unit School District No. 2

32-046-0020-26

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.

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- 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 FY2020 budgeted expenditures over FY2019 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			School District Name: Herscher Community Unit School District No. 2				
			RCDT Number: <b>32-046-0020-26</b>				
(Section 17-1.5 of the School Code)							
		Estimated Actual Expenditures, Fis		scal Year 2019 Budg		ted Expenditures, Fiscal Year 2020	
		(10)	(20)		(10)	(20)	
Description (Enter Whole Numbers Only)	Funct #	Educational Fund	Operations & Maintenance Fund	Total	Educational Fund	Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	232,889		232,889	240,141		240,141
2. Special Area Administration Services	2330			0	500		500
3. Other Support Services - School Administration	2490	49,571		49,571	51,192		51,192
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
<ol><li>Deduct - Early Retirement or other pension or required by state law and include above</li></ol>	bligations			0			0
8. Totals		282,460	0	282,460	291,833	0	291,833
<ol> <li>9. Estimated Percent Increase (Decrease) for F (Budgeted) over FY2019 (Actual)</li> </ol>	Y2020						3%

# **REPORTING OF PUBLIC VENDOR CONTRACTS OF \$1,000 OR MORE**

In accordance with the School Code, Section 10-20.21, all <u>school districts</u> are required to file a report listing 'vendor contracts' as an attachment to their budget. In this context, the term "vendor contracts" refers to "all contracts and agreements that pertain to goods and services that were intended to generate additional revenue and other remunerations for the <u>school district</u> in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services. The report is to list information regarding such contracts for the fiscal year immediately preceding the fiscal year of the budget. All such contracts executed on or after July 1, 2007 must be approved by the school board.

See: School Code, Section 10-20.21 - Contracts

(Sheet is unprotected and can be re-formatted as needed, but must be used for submission)

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Nor Monetary Remunerations Distributed
					1

# **REFERENCE PAGE**

# **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).
- <sup>2</sup> Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- <sup>3</sup> Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- <sup>3a</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14

# <sup>4</sup> Principal on Bonds Sold:

- (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
- (2) Refunding Bonds can be entered in the Debt Services Fund only.
- (3) Building Bonds can be entered in the Capital Projects Fund only.
- (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 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.

- <sup>6</sup> The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- <sup>7</sup> Cash plus investments must be greater than or equal to zero.

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).

<sup>10</sup> Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).

<sup>11</sup> Include revenue accounts 1110 through 1115, 1117,1118 & 1120.

<sup>12</sup> The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.

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)
- <sup>16</sup> Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation) Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

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 n	-		
Errors must be corrected before the budget is finalized and sub			
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)?			
Cover Page - CASH or ACCRUAL			
Check one type of Accounting Basis used on the Cover sheet.	CASH		
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 2019 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	ОК		
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).	ОК		
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).	ОК		
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).	ОК		
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).	ОК		
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).	ОК		
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).	ОК		
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 -	ОК		
Cells C73:D76). Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2019, (CashSum 4, All Fun	ds) cannot be negative		
Educational (Fund 10 - Cell C3)	OK		
Operations & Maintenance (Fund 20 - Cell D3)	ОК		
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		
	OK		
Working Cash (Fund 70 - Cell I3) Tort (Fund 80 - Cell I3)	OK		
	OK 0K		
Fire Prevention & Safety (Fund 90 - Cell K3) Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2020, (Page CashSum 4 - All Funds), ca			
	OK		
Educational (Fund 10 - Cell C21)			
Operations & Maintenance (Fund 20 - Cell D21) Debt Service (Fund 20 - Cell E21)	OK 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 121)	OK		
Tort (Fund 80 - Cell J21)	OK		
Fire Prevention & Safety (Fund 90 - Cell K21)         Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4), must equal Other Disbursementa, must equal Other A), must equal Other D	OK		
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).	ОК		
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).	ОК		

End of Balancing