

***Lockport Township High School District 205
Fiscal Year 2021 Budget***



***Approved September 21, 2020
Narrative November 16, 2020***



Using This Document

The purpose of this document is to help community members and parents understand the Fiscal Year 2021 Budget of Lockport Township High School District 205. This document will introduce you to District 205’s elected School Board Members and Superintendent Dr. Robert McBride. You will also be able to review the Board Mission Statement and Goals for 2021, which this budget supports. A written description of all of the current trends and conditions that influence the current budget, as well as future budgets of District 205, is also included in this document.

The overall budget and fund report sections of this document move from the very general, in which revenue and expenditures are grouped in categories and summarized, to the very specific, in which the detail of every revenue and expenditure account of the District is listed. These sections include a starting and ending fund balance of all of the funds in District 205.

The final section of this document is ISBE 50-36 SB2021. This is the Illinois State Board of Education legal budget document, which all Illinois public schools are required to use and adopt. All of the financial statements in this document reconcile to the legal budget document. At the monthly meeting on September 21, 2020, the Board of Education of Lockport Township High School District 205 approved this budget document.

If you have any questions about this document, please feel free to contact:



Stefanie L. Croix
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Lockport Township High School District 205

Dr. Robert McBride, Jr., Superintendent

Lorie Cristofaro , M.S.Ed, NBCT, Assistant Superintendent
Curriculum and Instruction

Stefanie L. Croix
Director of Business Services/CSBO



Anthony J. Cundari., Assistant Superintendent
Personnel

William J. Thompson
Director of Facilities Management /CSBO

November 2020

Dear Lockport Township High School District 205 Parents, Guardians, and Community Members:

The Fiscal Year 2021 Budget is as present minded about the upcoming finance year as it is future minded. Although the spreadsheets and figures contained in this budget might simply point to revenues & their source and expenditures & their purpose, significant dynamics on the local, state and federal levels underpin all of the decisions related to this budget. As a document that generates a tax levy, the Board of Education of Lockport Township High School District 205 understands the implication of this budget, and it continues a commitment to live within its means and operate on a balanced budget from the start of the fiscal year to the end of the fiscal year.

Several major forces have impacted the decision-making behind this budget:

- **The COVID19 Pandemic:** This disease and its impact on school operations have been serious and significant. Although there has been Federal and Will County relief provided, the Board of Education remained the primary fund source and employment source during a pandemic that has extended longer than any of us expected. This budget accounts for additional costs due to personnel, equipment, supplies, and materials to fight this disease. It also anticipates that COVID19 will continue to be a factor in Fiscal Year 2021.
- **Pandemic Economic Downturn:** The COVID19 crisis has caused a community crisis in terms of employment and financial stability as well as destabilizing State finances. The Fiscal Year 2021 budget was conceived understanding that our community will need economic relief and the State of Illinois might not be able to fulfill its obligations to our district in terms of Evidenced Based Funding.
- **State Action and Election Results:** To fight the economic downturn the pandemic created, Illinois borrowed \$5 billion from the Federal government. It remains to be seen if a Federal stimulus bill will assist States with such debt burdens. Furthermore, the proposed Constitutional amendment for a graduated income tax or the “Fair Tax” failed to pass in Illinois. This is predicted to lead to a combination of higher income taxes, cuts in funding and services, and reduced funding of education in the future.

These factors affirm the need to present our community with a budget that is stable, balanced, and reliant on the taxpayers in Lockport Township rather than the dynamics of what might happen at the State and Federal level. By focusing on the immediate needs of the community, our Board of Education hopes to provide you with a Fiscal Year budget that meets the needs of students, understands the hardships in our community, and ensures future stability for our high school district well into the future.

Sincerely,

Robert McBride, Superintendent

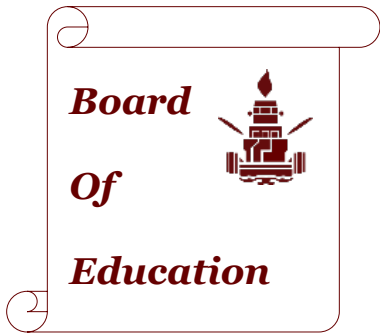


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Lockport Township High School District 205



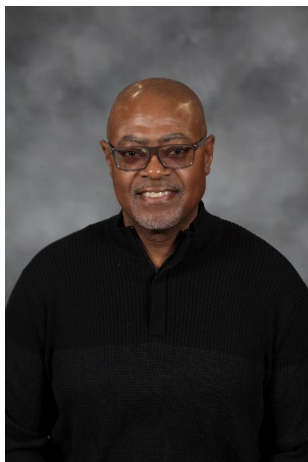
Ann M. Lopez-Caneva
President
Elected 2013



Lisa M. Bickus
Vice President
Elected 2013



Dr. Veronica Shaw
Secretary
Elected 2019



Michael Travis
Elected 2019



Lou Ann Johnson
Elected 2009

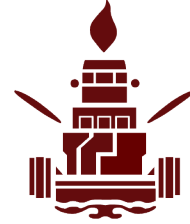


Michael Lewandowski
Elected 1999



Richard M. Ives
Elected 2019

District Mission and Board Goals for Fiscal Year 2021



Our Mission

Lockport Township High School District 205 will create a nurturing and challenging environment in which all students achieve success, develop personal responsibility, and become lifelong learners. We will promote a partnership with students, parents, businesses, and community; utilize effective teaching methods and current technology; and provide quality, comprehensive academic, career, and extracurricular experiences.

Our Goals

Curriculum & Support Services: All Lockport Township High School Students will graduate with college credit, military service, industry credential, or viable employment history by 2025.

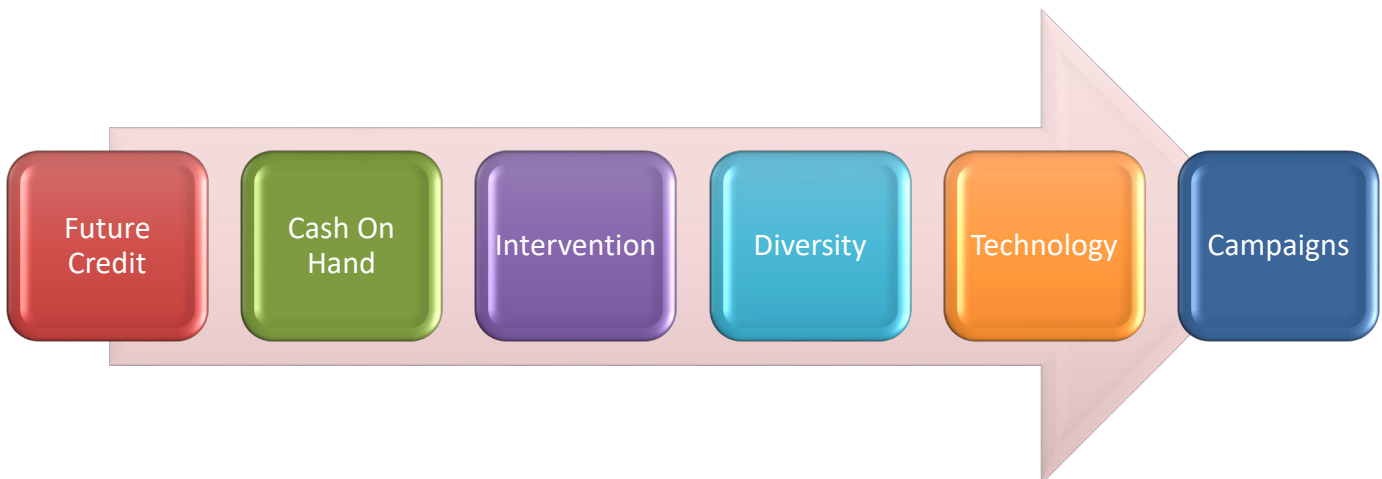
Facilities & Finance: Maintain between 6 and 12 months cash on hand for the operating funds of the District, overall as well as by fund.

Climate & Culture: Develop a system using Forecast Five Analytics tool 5 Lab to analyze the number of students recommended for interventions. Math will be one main area of focus and will help us analyze our effectiveness in addressing learning gaps and struggles.

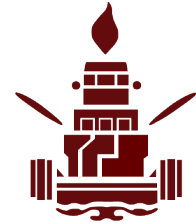
Human Resources: The Personnel Department will build a workforce that reflects the diversity of the District 205 community by a) developing a recruitment process that attracts quality candidates and b) retaining effective employees through culturally responsive professional development and training.

Technology: Purchase and invest in the most current, appropriate, and available technology for students in order to support in-person and remote learning as well as developing students' executive functioning skills.

Communications: Enhance student achievement through communication. Develop meaningful campaigns in coordination with Guidance, Activities Director, student groups, and others to address specific areas of concern or engage specific student populations.



District 205's Demographics



Lockport Township High School District 205 was founded in 1908 and in July 2020 celebrated its 111th graduating class. The school District services students in grades nine through twelve residing in all of Lockport, Crest Hill, Fairmont, and Homer Glen, as well as a small portion of Orland Park, Lemont, and New Lenox. The District boundary includes over 62 square miles of land and services an estimated population of 100,000 people.

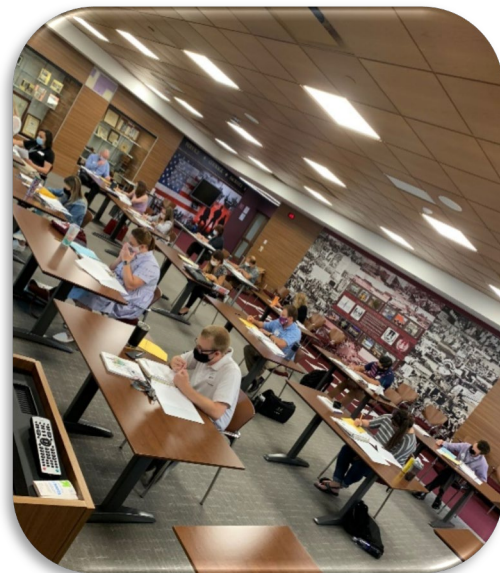
District 205 has two campuses, both in Lockport, Illinois.



The Central Campus is located at 1222 South Jefferson Street and East Campus is located 1333 East Seventh Street. Central Campus currently houses 1,010 freshmen, while East Campus houses 2,915 sophomores, juniors and seniors. The District also has a Transportation Facility at the corner of Division and Farrell in Lockport that houses 51 buses, 12 driver education vehicles, 6 activity buses, and 1 handicapped accessible activity bus. The Lockport Township High School District 205 District Office Building is located at 1323 East Seventh Street.

District 205 currently employs 481.0 Full Time Equivalent Staff Members as well as a number of part-time and seasonal employees.

Licensed Teaching Staff:	256.0
Support Staff:	207.0
Licensed Administration:	12.0
Non-Licensed Administration:	6.0



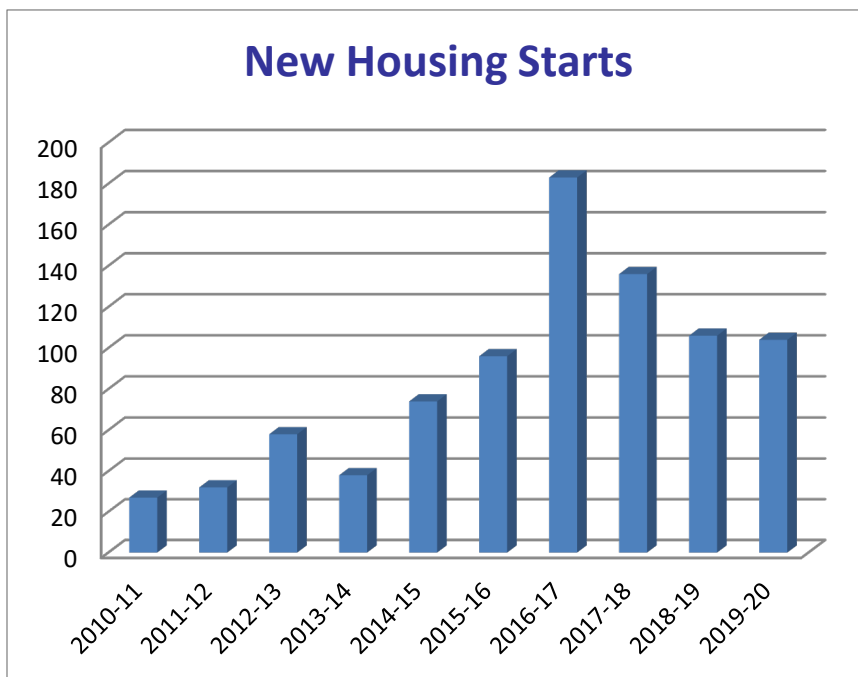
Budget Narrative and Overview



The purpose of this section is to highlight current conditions that have influenced the Fiscal Year 2021 Budget. These conditions may also have an impact on future budgets that the Board of Education and Administration will need to address.

Economic Outlook

The local economy directly impacts Lockport Township High School District 205. A growing local economy typically means more new homes, more students, and a larger property tax base, while an ailing economy typically results in fewer students and a smaller tax base as property values decline. Since LTHS is heavily dependent on property taxes to fund its programs, new homes and businesses benefit the District by increasing the property tax base to which the District's tax rate is applied. This growth is beneficial to current residents of the District as well since there



are now more taxpayers sharing the tax burden. One indicator the District uses to gauge economic growth is the number of new housing permits issued each year. The District uses the number of site contribution fees it has historically collected from contractors and developers as an indicator of the number of permits issued. For a period of time the number of site contribution fees collected steadily declined to a low point in 2010-11 of only 27. A decline in the housing market not only impacts

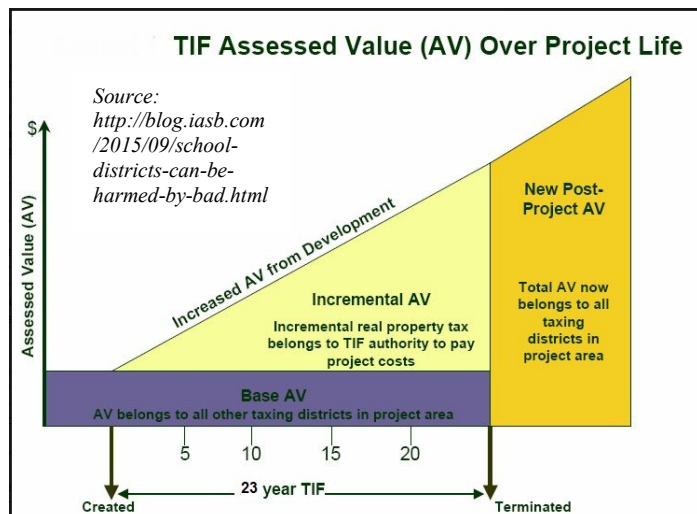
developer fee revenue, but also student enrollment and property tax revenue through less new property growth. The chart above shows the history of new housing starts in District 205 as determined by the historical collection of District 205's site contribution fees. While the number of new residences in the District has increased in recent years, the revenue per residence has decreased. Local municipalities set site contribution fees and impact fees through local ordinances and contractors pay them directly to the District before the municipalities issue permits to the contractors. In fiscal year 2018, the City of Lockport reduced site contribution fees by 80%, which resulted in significantly less revenue to the District. The Village of New Lenox significantly reduced impact fees in January 2018 as well. Both municipalities reduced the fees in the hope of enticing developers to build in their communities instead of neighboring cities and villages. Based

on the data above, decreasing impact fees does not appear to have increased the number of homes built within the District's boundaries.

Another economic indicator that the District has begun to monitor is homes for sale in the District. At the Board of Education Meeting held on September 12, 2020, Jerome McKibben from McKibben Demographics, explained to the Board of Education that this statistic is as important to predicting student enrollment as new construction is. Existing home sales result in turnover households where families with no school age children sell their single-family homes to families with young children. There are 274 single-family homes for sale in the Lockport, Homer Glen, Crest Hill and Fairmont combined as of the writing of this document according to Zillow.

Commercial and industrial development in Lockport continues to grow as well. Warehouses and other businesses continue to be built along I-355. Along the Route 7 Corridor, MOD Pizza and Chipotle are open for business and Holiday Inn Express, Marcus Cinemas, a Jeep dealership and a Chrysler/Dodge/Ram dealership are in the planning phase. As of November 2020, there are still a number of retail spaces available along 159th/9th Street according to the [City of Lockport's Retail Opportunities Map](#) on their website.

One tool that many municipalities use to facilitate continued development or redevelopment of an area is Tax Increment Financing (TIF). TIF programs work by capturing increases in property tax revenues (called the increment) that result from new development in an area designated by the municipality as a TIF district. This incremental tax revenue is placed into a

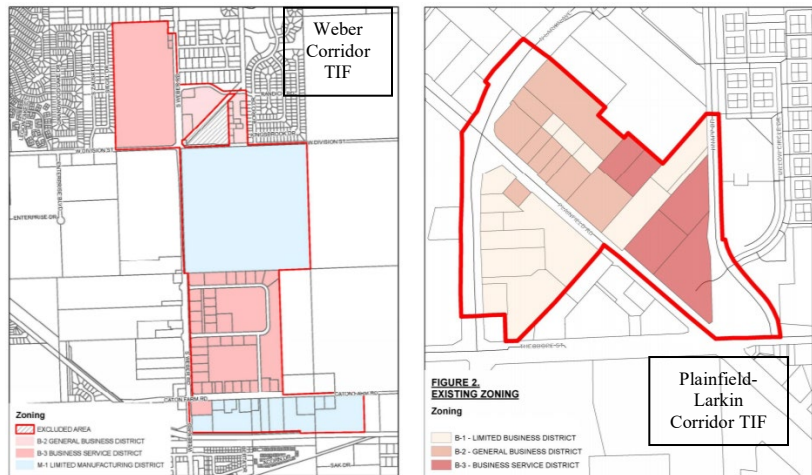


TIF fund, which may then be used to pay for certain public improvements. In order for a city or village to create a TIF district within its community, the city must determine that the area in question is blighted or at risk of becoming blighted. The city or village must notify the other taxing bodies (school districts, park district, library district, etc.) that it is considering the designation of a TIF district. Each taxing body is then invited to have a representative attend to the Joint Review Board meeting and to comment on the TIF district redevelopment plan. However, the municipality is not under any obligation to implement any of the suggestions of the other taxing bodies. TIF agreements typically expire 23 years after creation. During the life of a TIF district, taxing bodies continue to receive property tax revenue on the equalized assessed value of the property within the TIF district

as it was valued when the TIF district was created. After a TIF plan expires, the difference between the current value and the baseline value of the property within the TIF, (incremental value), becomes new property to all of the taxing bodies.

The City of Lockport currently has one active TIF district in downtown Lockport. The City of Lockport Downtown TIF District was created in March 2009 and expires in March 2032. The most recent financial statements for the Downtown TIF District indicate that the equalized assessed value (EAV) of the property in the TIF as of December 31, 2019 is \$515,232 more than the baseline EAV established when the TIF was created. This is a significant improvement over the negative fund balance that the City of Lockport Downtown TIF reported as of December 31, 2018. In conjunction with the TIF agreement, the City also has an Intergovernmental Agreement with the other taxing bodies to distribute any surplus funds in the TIF back to the other taxing bodies. In February 2020, LTHS received \$11,962.03 representing the District’s share of the surplus TIF funds from the 2018 Tax Levy.

In November 2017 the City of Crest Hill approved ordinances creating two new TIF districts, one along Weber Road and the other along Plainfield Road. The Base EAV, current EAV and Incremental EAV as of the most recently filed annual reports for these two TIF districts is listed in the chart below. It is impossible to predict whether these TIF districts will successfully develop the areas identified, thereby increasing the EAV.



Tax Increment Financing District Name	Municipality	Created	Base EAV	Current EAV	Incremental EAV	Annual Report Date
Weber Corridor TIF	City of Crest Hill	Nov-17	\$ 6,673,073	\$ 6,812,810	\$ 139,737	4/30/2019
Plainfield-Larkin Corridor TIF	City of Crest Hill	Nov-17	\$ 3,369,767	\$ 3,384,423	\$ 14,656	4/30/2019
Downtown TIF	City of Lockport	Mar-09	\$ 24,562,598	\$ 25,077,830	\$ 515,232	12/31/2019

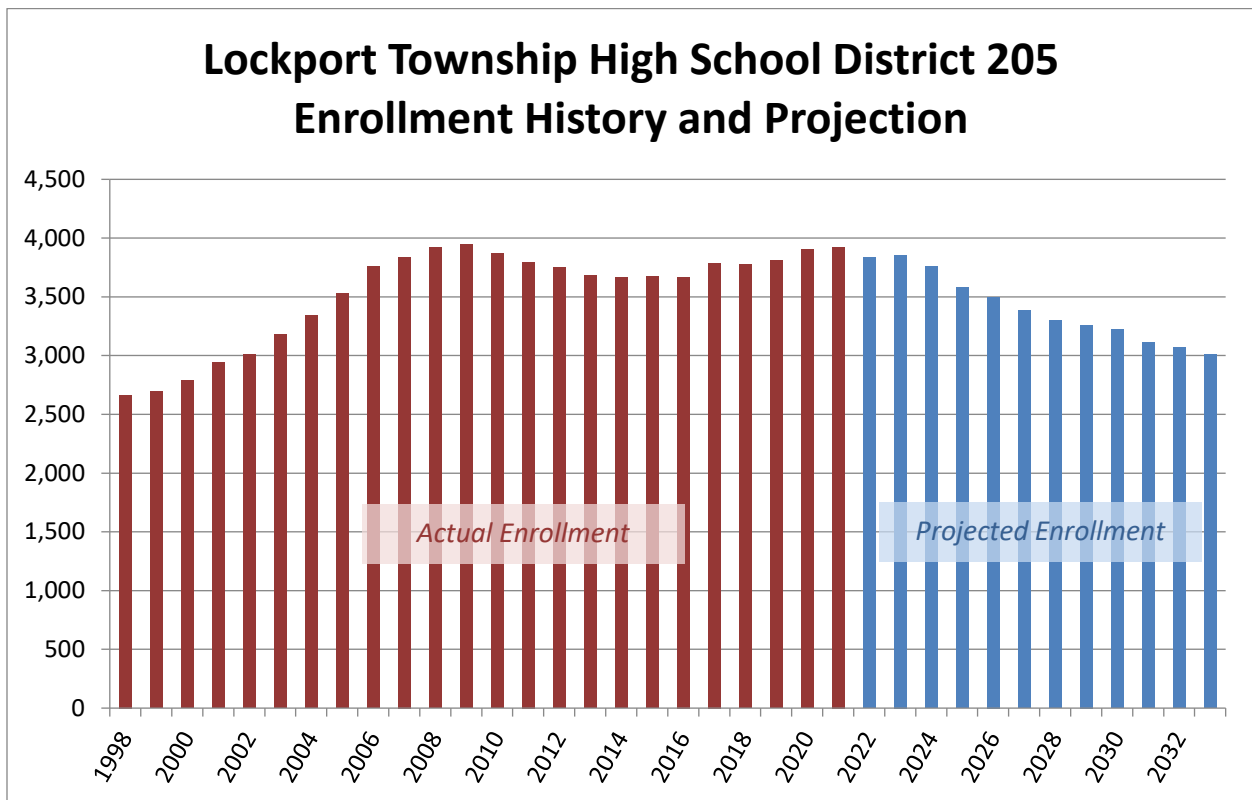
In addition to the blight requirement, properties within a proposed TIF district must be contiguous. On July 24, 2020 the Illinois Appellate Court for the Third District rejected a trial court’s finding and ruled that no contiguity exists in the Weber Road Corridor TIF District due to a natural gas right-of-way that is not in the TIF district (*Board of Education of Richland School District No. 88A v. City of Crest Hill*, 2020 IL App (3d) 190225 (3rd Dist. 2020)). It is uncertain what this verdict means for the future of the Weber Road Corridor TIF District however District administration will continue to monitor this case as well as the other two existing TIF district’s within the District’s boundaries.

Student Enrollment

Every November, District administration gathers historical fall enrollment count data from the Illinois State Board of Education Student Information System for LTHS and all of its feeder elementary districts and uses that data to project future LTHS enrollment with a cohort projection

model. The model takes the historical enrollment by class and computes the enrollment survival percentage from year to year. It then uses those percentages to predict future enrollments. The chart below is from the enrollment projections presented to the LTHS Board of Education in November 2020. According to this projection, LTHS enrollment has reached its peak in 2020-2021 at 3,925 students. LTHS enrollment is projected to gradually drop in the years that follow. While the accuracy of any projection decreases significantly beyond 4 or 5 years into the future, this projection indicates that LTHS enrollment could drop to just above 3,000 students in school year 2031-32 if housing turnover as discussed earlier in this document doesn't bring in new students.

While the District's student enrollment increased over recent years, the number of LTHS licensed teaching staff remained 238 through school year 2018-19. Finally, in fiscal year 2020 the District's current staff could no longer accommodate the growing student population. In response, the District hired ten new licensed staff each year in fiscal years 2020 and 2021. Almost every department grew, including support services departments like the Deans Office. The College and Career Applications department saw the most growth with six new positions over the last two years in the areas of Business Education, Family and Consumer Sciences, and Technology Education. In addition, one of the new positions in 2020-21 was created solely for instructional intervention.



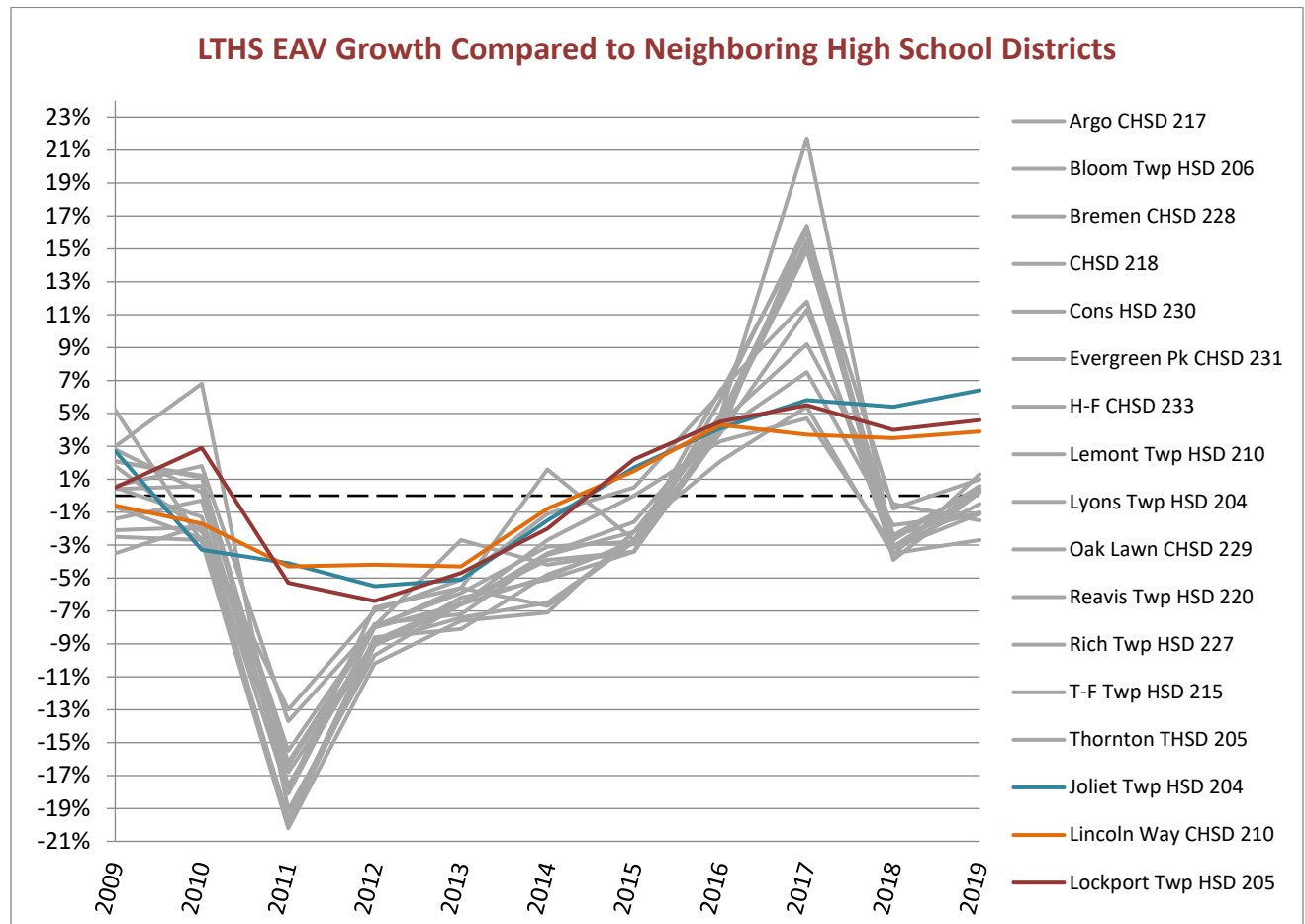
Significant changes in student enrollment affect many aspects of running a high school district, not just teaching staff. Classroom and cafeteria space are also affected. East and Central campuses combined are equipped to accommodate total enrollment of up to 4,000 students under normal circumstances. Therefore, enrollment as currently projected does not present any immediate facility concerns. That being said, the circumstances of the 2020-2021 school year are far from normal, due to the COVID-19 pandemic. With LTHS student enrollment at its peak, District facilities are not large enough to safely accommodate all 3,925 students at once during a respiratory pandemic that requires students to be 6 feet apart at all times. As a result, the District switched to a hybrid schedule in which only half of the students are on campus at a time. This schedule allows

for adequate spacing between students in classroom and cafeteria spaces. The LTHS administrative team will continue to monitor enrollment and look to projections for guidance with facilities and staffing changes.

Local Revenue

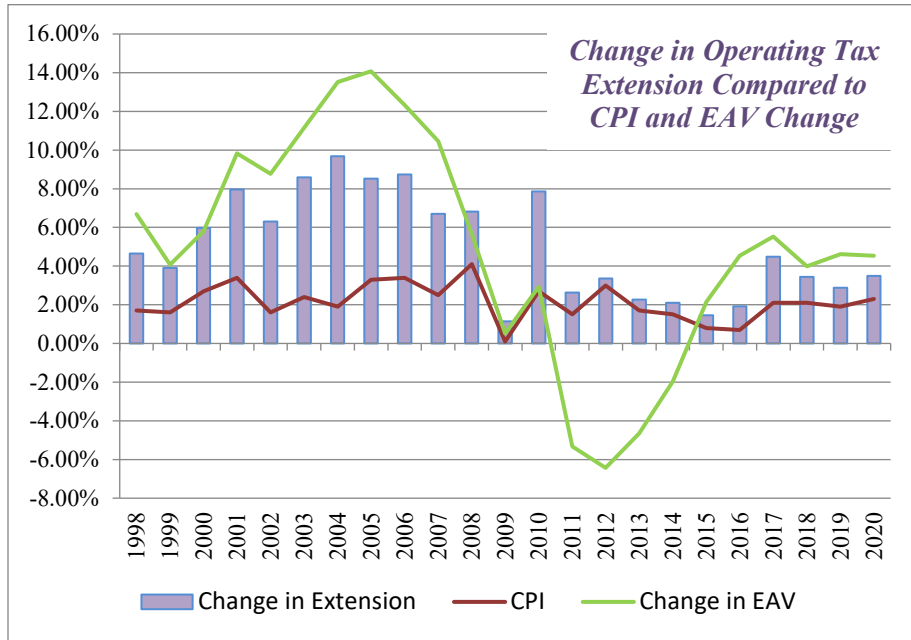
Will County local property taxes collections continue to be strong. In December 2019, District 205 received its final collection of 2018 property taxes. The 2018 Tax Year collection rate was 99.8% and as of October 31, 2020, the District has collected 96.8% of the 2019 levy. Contrary to what one might think, recessions and high numbers of mortgage defaults do not result in an increase in uncollected property taxes. Property taxes are, in theory, 100% collectable. In the case of a mortgage default the bank takes ownership of the property and has the responsibility of paying the property taxes. If the owner of a property defaults on his/her tax payments, a lien is placed on the property and ownership cannot be transferred to a new owner until back taxes are paid. District 205 will continue monitoring its property tax collection rate; however, no concerns are expected.

The District's property tax revenue is ultimately determined by three pieces of information: the Consumer Price Index (CPI), the District's tax rate, and the equalized assessed value (EAV) of all the property located within the District's boundaries. District 205's EAV dropped 18.4% from tax year 2010 to 2014 in the aftermath of the Great Recession. The District's EAV has rebounded since then increasing 20.8% over the last five tax years, from 2015 to 2019. Early projections for the 2020 tax year indicate even more growth with an estimated increase in EAV of 4.5%.

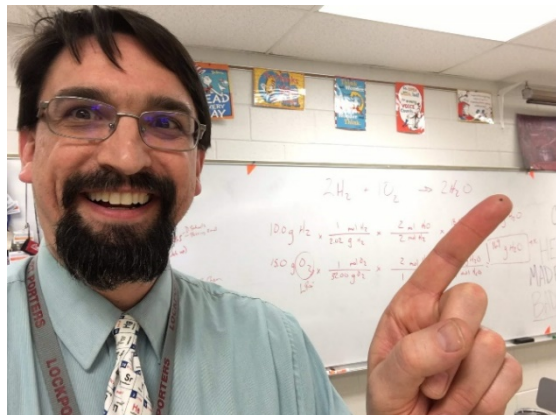


Prior to the implementation of property tax caps, increasing EAV would mean more revenue for the District as there was a direct relationship between the increase in revenue and the increase in EAV and vice versa. However, since the enactment of the Property Tax Extension Limitation Law (PTELL), the relationship between EAV growth and revenue has changed. Under PTELL, increases in EAV cause the tax rate to decrease while decreases in EAV cause the opposite to occur. PTELL has also brought about the relationship between new tax revenue and the changes in the CPI. Under PTELL, the change in the CPI is the primary driver of the increase or decrease in property tax revenue for a taxing body. Therefore, even if the economy causes a decrease in the EAV, as long as the CPI increases, so will property tax revenue. As a result, when the District's

total EAV declined during tax years 2011 through 2014 (due to existing property values declining significantly), District 205 still experienced increases in property tax revenue as a result of the increases in the CPI combined with new property growth within the District's boundaries. See the chart to the right for a graphical representation of historical CPI rates as they compare to the District's historical changes in EAV and Operating Property Tax Extensions.

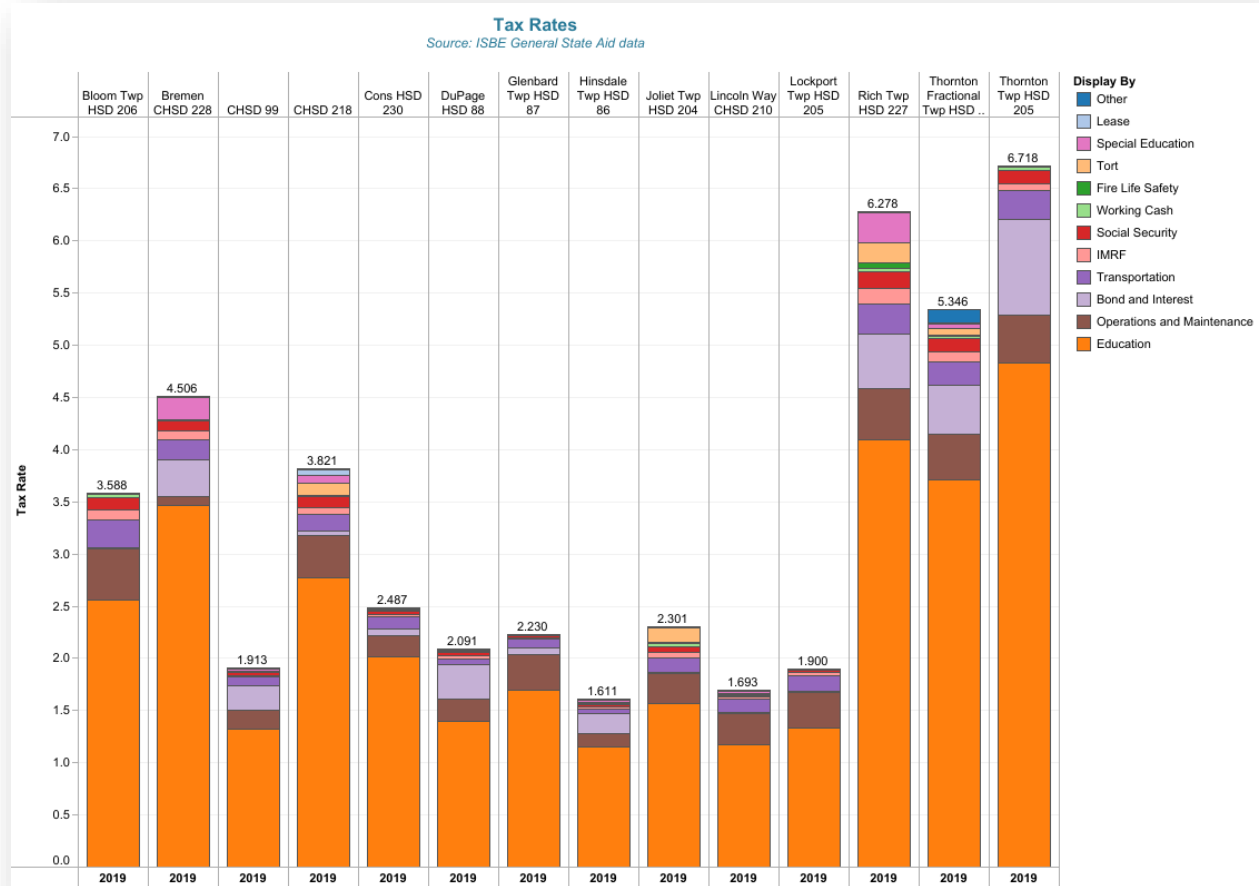


As discussed previously, in times of declining EAV PTELL helps school districts. Prior to PTELL, if the EAV in a school district decreases, so does the tax revenue. However, in times of increasing EAV, PTELL restricts the tax revenue of the taxing body to the CPI. The CPI for tax year 2019 was 1.9%, which is just three tenths of a percentage under the average CPI since the inception of PTELL of 2.2%. As a result, despite the increase in EAV of 4.61% for the 2019 tax year, LTHS tax revenue from existing taxpayers was restricted to 1.9%. CPI for the 2020 tax year is 2.3%, slightly greater than the average. Freezing property taxes for Illinois residents remains a hot topic in the Illinois legislature. However, tax freeze language has not made it into any of the bills that



Governor JB Pritzker signed into law the last couple of years. Any legislation that would freeze property taxes by setting the CPI at 0% would cost District 205 over \$1,000,000 in revenue. To put that in perspective, the salaries for the ten new licensed staff hired by LTHS in 2020-21 are approximately \$540,000; if a tax freeze had gone into effect for tax year 2020, LTHS may not have been able to hire all of the teachers it needed for the 2020-21 school year. LTHS administration will keep an eye on any proposed legislation that would affect the District's property tax revenue.

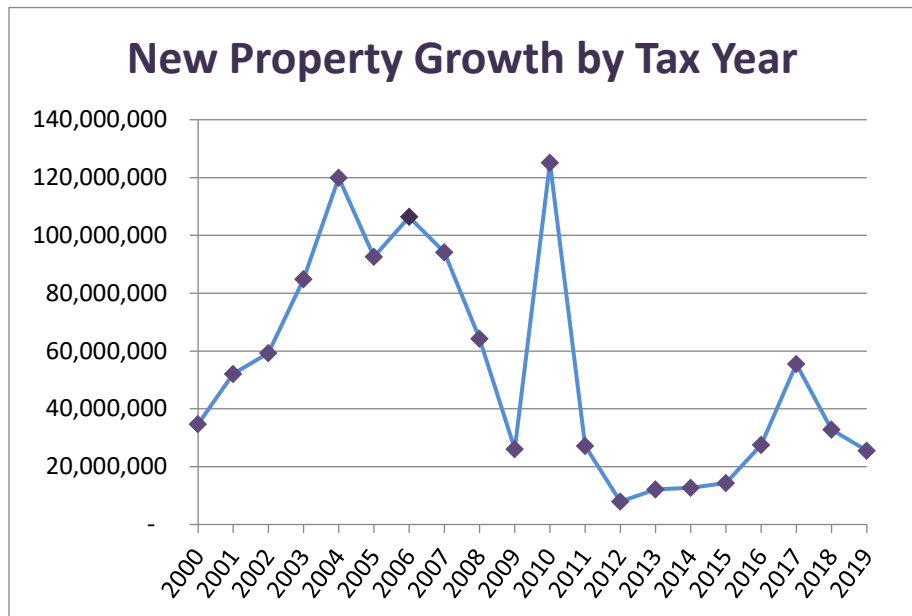
Due to the District's large tax base and low amount of outstanding debt, LTHS has one of the lowest property tax rates when compared to neighboring high school districts. As you can see in the graph below, District 205's 2019 tax rate was \$1.900. I estimate the 2020 tax rate will drop even lower since the District's total EAV is expected to increase again in 2020.



New property in a tax capped school district is very important because for the first year, new property it is not subject to the Property Tax Extension Limitation Law (PTELL). Therefore, any newly developed or improved property that is assessed for the first time is not subject to the CPI limitation. District 205's new property has been increasing in recent years with a small spike in 2017 with many new warehouses along I-355 assessed for the first time. This means more tax revenue due to new property. This upward trend is expected to continue in the short-term future, although increases are not expected to be as extreme as occurred in 2017. A new property estimate of \$32,000,000 was used to estimate the 2020 tax levy, 50% of which is included in the 2020-21 budget.



The graph below illustrates the District’s historical new property. The 2010 new property value is an anomaly. In 2010, Will County School District 92 filed a PTAB complaint relative to the assessment of the PDV Midwest Refinery, the largest taxpayer within the LTHS District boundaries. The value of new construction that took place at the refinery in recent years was never assessed. District 92 won the PTAB complaint and the value of past construction was added to new property in tax year 2010. The total new property for tax year 2010 was \$125,121,437, a district record high. PDV appealed the new assessment every year thereafter.

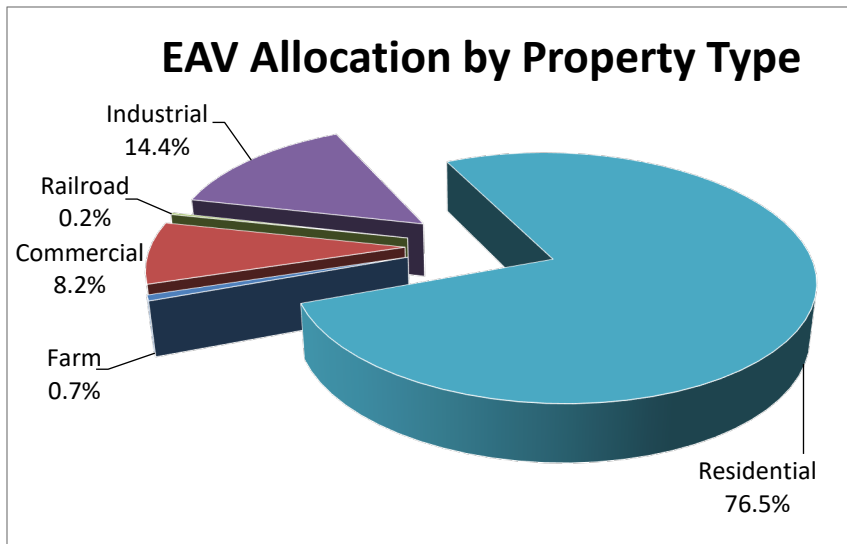


During fiscal year 2014-15, District 205 Administration, along with administrators from District 92 and members of the Will County Supervisor of Assessments office, negotiated a five year agreement with PDV in which PDV released all claims to taxes previously paid for tax years 2010-2013 in exchange for a stable, pre-determined EAV for tax years 2014-2018. This was the first ever tax settlement agreement with PDV. It brought stability to the 16 taxing bodies, including District 205, that receive tax dollars from PDV. It also began a partnership between PDV and District 205 to provide academic opportunities for students, faculty and staff of LTHS. Since entering into this agreement with PDV, LTHS administration and staff have worked with PDV on several projects. Students and staff have toured CITGO facilities. LTHS participated in a program in which an LTHS science teacher spent time at sea on board the Nautilus Exploration Vessel.



Each year for the last three years, CITGO has awarded LTHS grants in varying amounts for STEM projects. During 2019-20 administrators from District 205 and District 92 worked with their attorneys, the Will County Assessor’s Office and PDV management to negotiate another multi-year tax assessment agreement. As of the writing of this document, the proposed agreement is

awaiting PDV’s approval. The proposal covers tax years 2020 through 2023 and is expected to benefit all parties through continued EAV stability with gradual increases in EAV that will be reflected as new property by the Assessor each year. Tax year 2019 EAV was not included in either agreement and as a result the Will County Assessor left the 2019 EAV the same as 2018.



District 205's EAV is primarily composed of residential property. Approximately, 76% of the taxable property values in District 205 are residential. Therefore, 76% of LTHS's property tax revenue is paid by local residents. As commercial and industrial development increases within the District's boundaries, some of the tax burden on local residents will shift to these companies.

Other local revenue appears to be stable. In January 2020, the LTHS Board of Education once again froze the District's student fees at \$315 per student, making fiscal year 2020 the eleventh year in a row with no student fee increases. Due to the COVID-19 pandemic the District has had to restrict some of its normal activities. As a result some local revenue sources were not budgeted for in 2020-21 or were significantly reduced in the 2020-21 budget, like building rental fees, Community Wellness Center program revenue, and athletic invitational revenue.

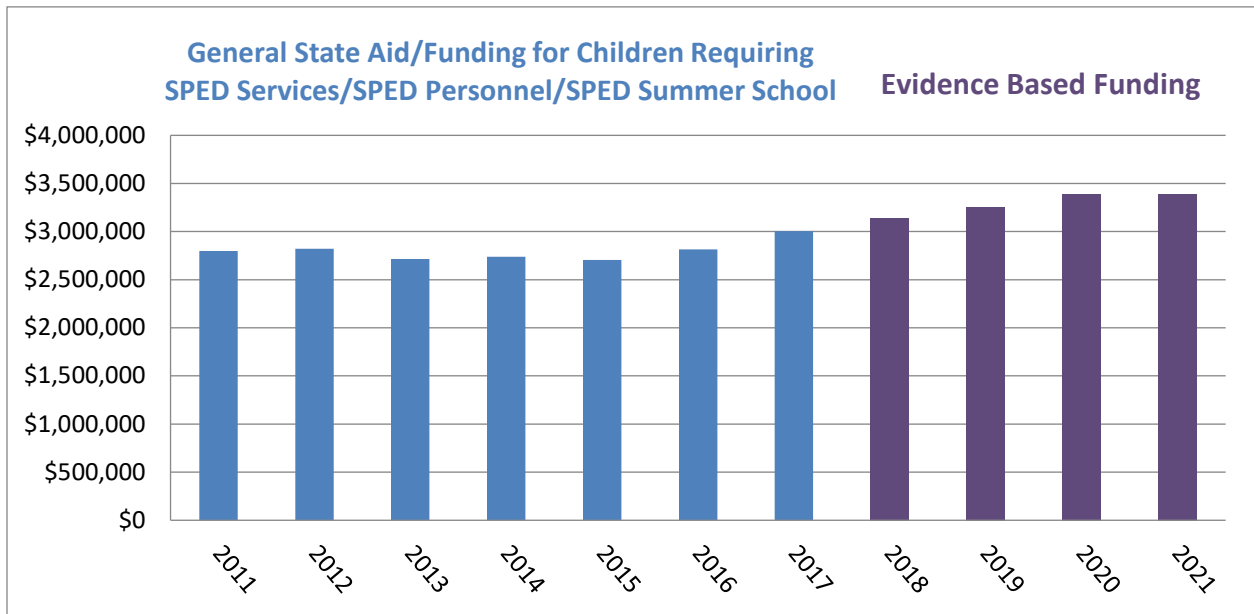
State Revenue

On August 31, 2017 former Governor Bruce Rauner signed The Evidence-Based Funding for Student Success Act, which represents the collaborative efforts of numerous groups that support Illinois public education as well as some bipartisan compromise. Effective, August 31, 2017, the Evidence-Based Funding for Student Success Act dramatically changed the way general state funds are distributed to school districts. This new funding formula ties school funding to evidence-based best practices that research shows enhances student achievement in the classroom. Each school district is treated individually, with an Adequacy Target based on the needs of its student body. The greater the student need, the higher the Adequacy Target. In order to close the gaps in funding that existed in the previous General State Aid funding model, any new education dollars are distributed to the neediest districts first (those districts furthest away from their Adequacy Target). However, to insure that no district loses money from year to year, the Evidence Based Funding model includes Base Minimum Funding for each school district, which equals the funding that school district received the previous year.

Here's how The Evidence-Based Funding for Student Success Act works:

- The Illinois State Board of Education (ISBE) computes the Adequacy Target annually for every school district in the State of Illinois, including Chicago Public Schools, based on the costs associated with 27 core essential elements.
- ISBE also computes each district's Local Capacity Target, or the dollar amount a district would ideally contribute toward its Adequacy Target, on an annual basis. The Local Capacity Target is not the same as the local real receipts actually received by a district. Using a Local Capacity Target instead of real receipts provides fairness in an inequitable property tax system. The only local resources used to compute the Local Capacity Target are property taxes and corporate personal property replacement taxes. School fees are not included in the formula.

- Every school district keeps the amount of state funding it received in the prior year. The initial Base Minimum Funding upon creation of this law included the following former state funding sources (from FY 2017): General State Aid, Special Education Personnel Reimbursement, Special Education Funding for Children Requiring Special Education Services, Special Education Summer School, and Bilingual (English Learners). Base Minimum Funding for each future year is the previous year’s total funding formula allocation.



- Any and all dollars that the State allocates to education funding above the Base Minimum Funding will be distributed based on a tier system, with the neediest districts in the state being placed in the lowest tiers and therefore getting the most additional fund distributions.
 - Tier 1 gets 50% of all new dollars and includes the least well-funded districts in the State; the top of this tier is determined by how far 50% of the new funds will go to fill 30% of the Tier 1 gap between Local Capacity Target and Adequacy Target
 - Tier 2 gets 49% of all new dollars and includes all districts below 90% of their Adequacy Target (including those districts in Tier 1)
 - Tier 3 gets .9% of all new dollars and includes districts between 90% and 100% of their Adequacy Target
 - Tier 4 gets .1% of all new dollars and includes districts above their Adequacy Target

LTHS’s percent of adequacy for the first four years of EBF has been between 82% and 85%, putting LTHS in Tier 2 for all 4 years. As a result, LTHS received a small amount of additional state funding (Tier Funding) beyond its Base Minimum Funding each of the first 3 years. For fiscal year 2021, the General Assembly approved appropriations that ensure school

Fiscal Year	Final Adequacy Target Per Student	Final Adequacy Percentage	Tier	Tier Funding
2018	\$12,894.68	84.7%	2	\$123,606.03
2019	\$13,389.13	83.7%	2	\$103,300.89
2020	\$13,596.44	83.5%	2	\$134,183.37
2021	\$14,024.22	82.2%	2	\$0.00

districts receive their Base Funding Minimum, but did not appropriate any Tier Funding. As a result LTHS's 2021 total gross state contribution is equal to its 2020 contribution of \$3,389,813. You will find this amount budgeted in the Evidence Based Funding Formula revenue line item of the Education Fund budget.

The Evidence-Based Funding for Student Success Act also included two provisions that effect school district property taxes. First, a Property Tax Relief Fund was created that allows high tax districts, (above a threshold to be determined by the amount appropriated for the fund each year), to receive grants to lower their property taxes (limited to 1% drop in taxes each year). Second, The Evidence-Based Funding for Student Success Act allows 10% of voters in districts whose local capacity target exceeds 110% of its adequacy target to petition for a referendum to reduce taxes for educational purposes up to 10%. Restrictions on the timing of referenda are such that this type of referendum can effectively be held only once every 6 years. Neither of these provisions are expected to impact LTHS's tax revenues in the near future.



The District's final adequacy percentage, local capacity target, and real receipts percentage are data points on the School Report Card for all Illinois Districts so District Administration will continue to monitor these figures closely.

LTHS also receives a number of other categorical state grants that are funded annually based on claims submitted the District.

- Both the Regular/Vocational and Special Education Transportation grants reimburse the District for a percentage of the previous year's actual transportation expenditures.
- The Special Education Private Facility and Orphanage grants reimburse the District for tuition and other expenditures paid by the District for individual students as determined by the students' individualized education plans.
- The Career and Technical Education Incentive (CTEI) grant is a direct reimbursement of expenditures of the District for vocational and technical education programs.
- The Agricultural Ed Grant is a direct reimbursement of expenditures of the District for the horticulture program.
- The State Free Lunch grant is per meal reimbursement for free lunches the District provides to eligible students throughout the school year.
- The Drivers' Education grant reimburses the District for a portion of the costs to run the District's drivers' education program.
- The State Library Grant is allocated annually based on student population and used by the District primarily for new books for the Media Centers at both East and Central Campus.

Federal Revenue

Lockport Township High School District 205 receives the following forms of Federal Revenue:

- ESSA Title Grants
- Department of Rehabilitation Services Grant
- Medicaid Reimbursement
- IDEA Grants
- AFJROTC Reimbursement
- Perkins Vocational Grant
- Elementary and Secondary School Emergency Relief Grant
- Federal Coronavirus Relief Funds through the Will County CARES Act Local Government Assistance Program

In Fiscal Year 2021 District 205 will once again be a Title I District. District 205 will spend the majority of its 2021 Title I funding on tutoring programs and free summer school for students at risk of failing courses in core subject areas. IDEA Part B Flow Through funds are primarily used to pay the salaries for paraprofessionals to assist students in our special education programs. LTHS also has a very successful vocational special education program for 16 to 22-year-old students and as a result receives over \$150,000 for that program annually from the Department of Rehabilitation Services (DRS). In fiscal year 2021, funds from the DRS Grant will continue to pay for the career facilitator position created in 2018 to further advance the program's success in the area of competitive employment. LTHS uses its Title II funding primarily for professional development of licensed staff and Title



IV funding for a paraprofessional for the LTHS Porter Academic Recovery Center (PARC) created in March 2018. The PARC program provides additional academic and social/emotional support for students to whom a regular comprehensive high school structure is not an appropriate placement and for whom we do not have a viable or effective alternative. In fiscal year 2021, the District hired a licensed

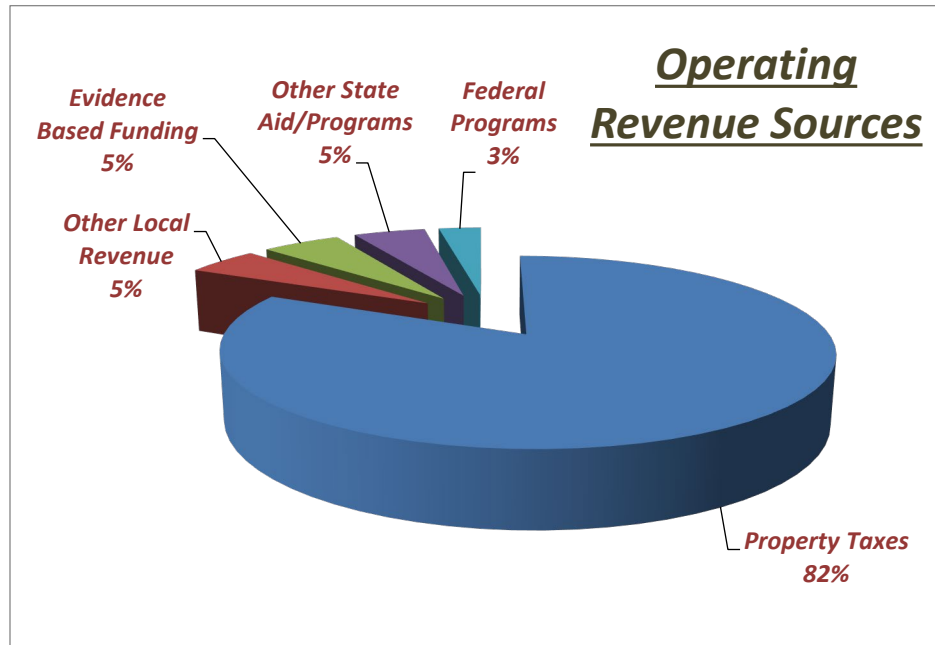
teacher for the PARC program as well (paid for with local revenue). In school year 2021 the Perkins grant will fund two career and technical education paraprofessionals as well as the purchase of supplies for CTE programs. The Air Force Junior ROTC federal revenue reimburses the District for a portion of the two AFJROTC instructors' salaries. Budgeted federal revenue for 2021 is approximately 5% higher than the 2020 amended budget primarily due to CARES Act funding that the District is receiving through the Illinois State Board of Education (Elementary and Secondary School Emergency Relief Grant) and through the Will County CARES Act Local Government Assistance Program.

Revenue Summary

District 205's operating expenditures are supported primarily by local funding sources, the majority of which are local property taxes. This year 87% of the district's operating revenue will come from local sources. State sources account for 10% of all operating revenue and federal sources account for only 3% of all operating revenue.

The 2020-21 budget also includes another funding source (interfund transfers) that is not considered operating revenue.

Interfund transfers are discussed in more detail below.



The 2020-21 budget includes expenditures for five capital projects. In 2016 LTHS began a multi-phase pavement replacement project at East Campus that will take place over a 4-5 year time frame. Phase I replaced the north access drive in the summer of 2016. Due to the East Campus addition and remodeling project that added four new science labs and six new classrooms completed in June 2018, no pavement replacement was scheduled for the summer of 2017. Phase II replaced the back drive and Farrell Road exit in the summer of 2018. Phase III replaced the Farrell Road parking lot in the summer of 2019. The final phase (Phase IV) includes the Seventh Street lot and the District lot and was completed during summer 2020. Phase IV expenditures are part of the fiscal year 2020-21 budget.



In April 2018 the LTHS Board of Education approved a memo of understanding with the District's architect to begin planning for renovations to the District's athletic fields located a few blocks from Central Campus along Division Street. The winning bid for this project was awarded to Abbey Paving & Sealcoating in May 2019. Work began in the summer of 2019 and was completed in the fall of 2020. A-Field improvements include a new parking lot, a pavilion (cost split with the Lockport Park District and the City of Lockport), as well as batting cage, concession and

dugout improvements for both the baseball and softball fields. The final expenditures for this project are part of the 2020-21 budget.

When the A-Field project was planned, the District had not decided what to do with the tennis courts that were on the northwest corner of the property. After consultation with the District's architect and members of the community, the Board of Education approved the A-Field Phase II project to remove the tennis courts and replace them with artificial turf, two new pickleball courts, and other miscellaneous sports equipment. The winning bid for this project was awarded to Henry Brothers Company in April 2020. Expenditures for this project are included in the 2020-21 budget.

In July 2020 the District contracted a structural engineer to perform a thorough Structural Analysis of Central Campus. This report identified a number of items that will need to be addressed over the next few years for the District to continue housing students at Central Campus. The report identified thirty items with varying levels of concern, six of which were identified as Priority I items. The estimated cost of addressing the Priority I items is included in the budget for 2020-21. The Priority II through V items will need to be addressed in future budgets if the District wants to continue using Central Campus as an educational center.

Finally, \$50,000 has been budgeted in 2020-21 for the District's architects from DLA to develop a plan for renovations of the technology area in the East Campus Media Center.



The Illinois State Board of Education requires that school districts account for capital project expenditures, like all of the projects discussed above, in a capital projects fund. Accordingly, LTHS District 205 has budgeted all expenditures for these projects in the District's Capital Projects Fund (Fund 60). The Capital Projects Fund does not have its own source of revenue. As a result, transfers of funds from the Operations and Maintenance Fund to the Capital Projects Fund are budgeted in 2021 to cover the project expenditures. Interfund transfers are shown in the budget as both revenue to the fund receiving the transfer and expenditures to the fund making the transfer out. Budgeting for these interfund transfers does not authorize the LTHS Business Office to post any transfers to the general ledger of the District. All interfund transfers need to be approved by the Board of Education prior to posting. The District's practice has been to have the Board of Education approve a single resolution approving interfund transfers to cover all expenditures related to each project. The Board of Education approved the Resolution Authorizing Inter-Fund Accounting Transfers to the Capital Projects Fund as follows:

- For the Repair/Reconstruction of Parking Lots throughout the District on April 18, 2016
- For the A Field Project on July 16, 2018
- For the A-Field Phase II Project on February 24, 2020
- For the Central Structural Life Safety Repairs on November 16, 2020

The Board of Education will have to approve an Interfund Transfer Resolution for the technology renovations expenditures after the Board approves the project. All of the capital projects budgeted in 2020-21 will be funded from operating revenues of the Operations & Maintenance Fund except the A-Field Phase II project, which will be funded in part from accumulated fund balance of the Operations & Maintenance Fund.

Expenditure Summary

Many categories of district expenditures are projected to increase in fiscal year 2021. Some changes are the result of one-time expenditures while others are more permanent in nature and will affect the District's regular operating expenditures this year and many years in the future. These changes are depicted in the graph on the next page are discussed over the next few pages.

Lockport Township High School provides Chromebooks to every student upon entering Central Campus as a Freshman. Students keep and use the Chromebooks all four years of attendance at LTHS. Fiscal year 2020-21 was the 5th year of District's fully implemented 1:1 program, which put the District in excellent position in March 2020 when the Coronavirus outbreak required school districts to switch to full remote learning. While student chromebooks and the related necessary



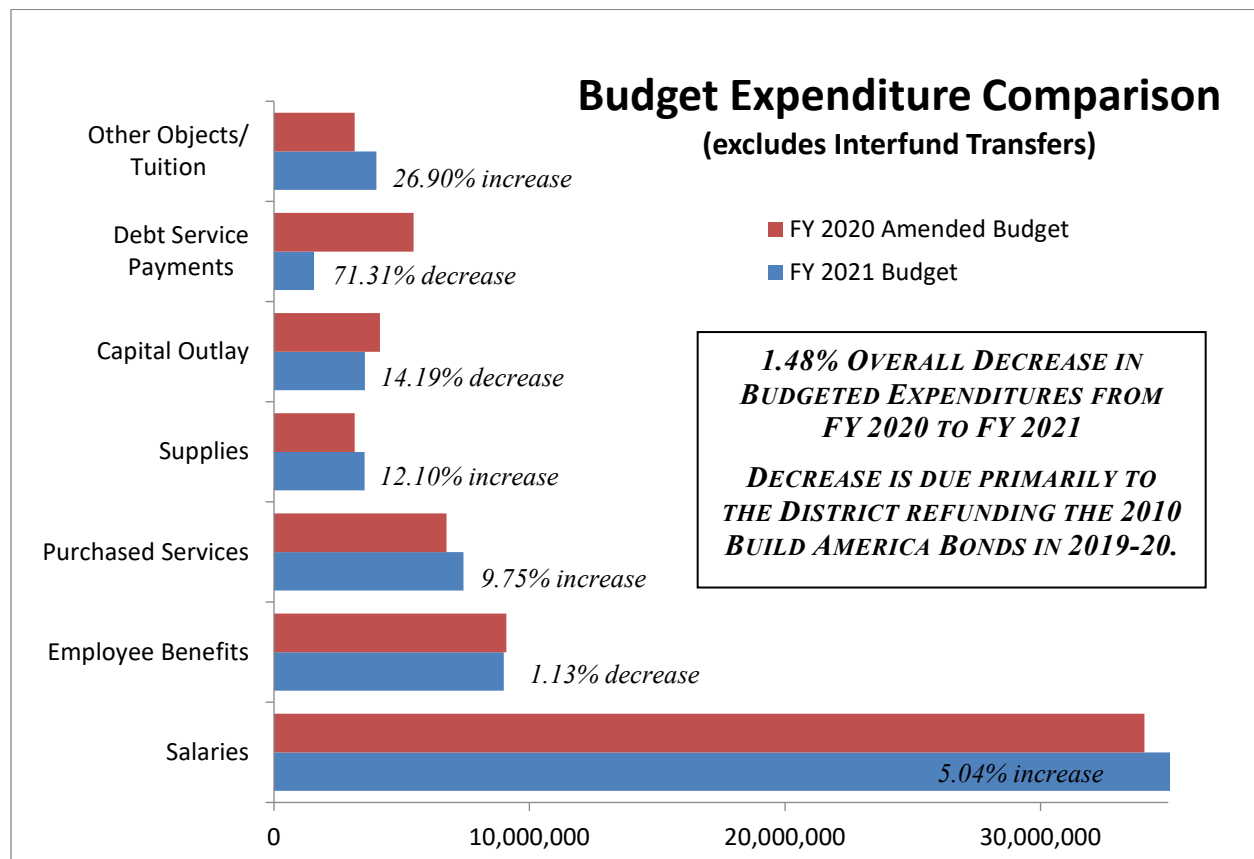
software represent a total 2020-21 budget expenditure of \$726,000, the per unit cost of the chromebooks did not increase from 2020 to 2021. Instead, other coronavirus costs are the primary cause of the 12.1% increase in supplies expenditures, specifically masks and other personal protective equipment for students and staff as well as cleaning and disinfecting supplies.

The most significant reason for the increase in purchased services is the cost of additional electronic resources for students and staff. The new educational resources have become invaluable to teachers allowing them to continue to educate our students through periods of remote learning required by COVID-19 quarantine procedures. In addition, district office personnel are implementing a new human resource and finance software in fiscal year 2020-21, the costs of which are a significant expenditure in purchased services budget. Increased special education transportation costs and increased operations and maintenance repairs also contribute to the increase in purchased services budgeted expenditures. The 2020-21 budget includes \$2,000,000 for special education outsourced busing expenditures and \$720,445 for all repairs and maintenance to the District's buildings and grounds.

Fiscal Year 2021 is the last year of a five-year contract with Quest Food Management Services, Inc. as the food service vendor for the staff and students of LTHS. The original contract with Quest provides for a guaranteed revenue amount to the District, which increases each year of the contract. However, due to the Coronavirus the District is not running a "regular" lunch program and the contract with Quest needed to be amended. Also, due to the Coronavirus, the US Department of Agriculture extended its Summer Food Service Program through the end of the 2020-21 school year and allowed districts that do not normally participate in the National School Lunch Program (like LTHS) to apply. This program reimburses districts \$4.08 per lunch and \$2.33 per breakfast for each meal provided to students and all LTHS students are eligible to receive meals without income verification. LTHS's application to participate



in the Summer Food Service Program for the 2020-21 school year was approved in October 2020. This allowed the District to amend the contract with Quest to pay them a per meal cost for meal preparation in lieu of the regular contract guarantee arrangement. The federal revenue from the

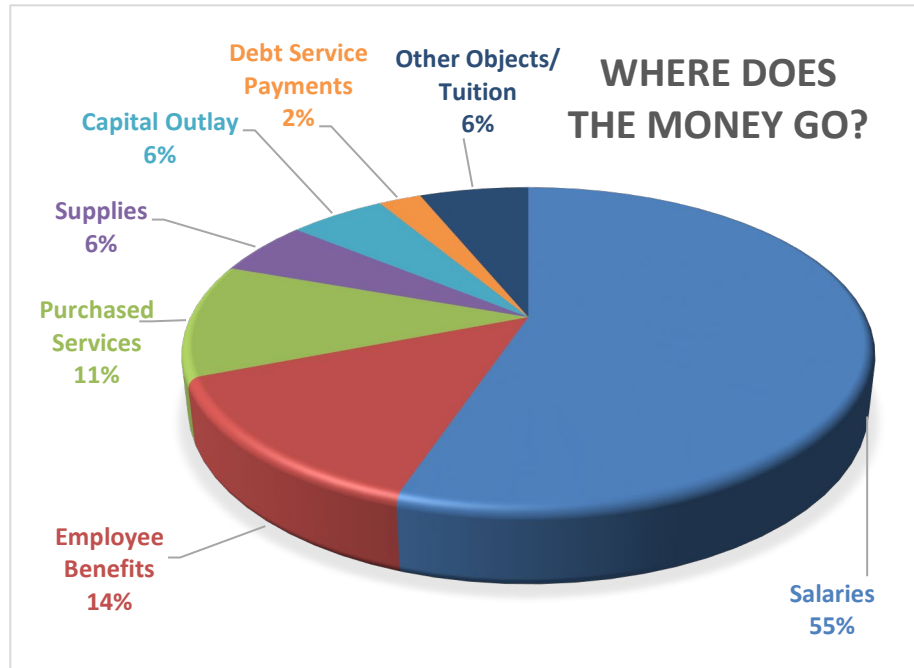


Summer Food Service Program is not in the 2020-21 budget that was approved by the Board of Education in September 2020 since the application was not approved until October 2020. However, the estimated amount that the District will pay Quest for the cost of meals provided to students is budgeted in a supply expenditure account.

Quest also manages the District’s food service satellite lunch program for both Milne-Kelvin Grove School District 91 and Fairmont School District 89. This is the eighth year of the program for District 89 and the seventh year for District 91. This satellite lunch program is intended as a community relations program, and as such District 205 is charging both feeder districts just enough to cover the cost of food, transporting the meals, and program oversight expenditures. There are offsetting revenue and expenditure line items in the budget for this program.

District administration has begun discussions with Quest management to extend the previous contract for up to three years, which would cover fiscal years 2022 through 2024. Quest has been a great partner with the District over the past few years and has been very flexible through the almost constant schedule changes that resulted from the COVID-19 pandemic. Quest has improved the quality of the food served to LTHS students and staff as well as increased the free meal options provided to eligible students over the course of the initial five-year contract. Any new contract approved by the Board of Education during 2020-21 will be reflected in future District budgets.

Salaries and employee benefits combined make up 69% of District 205's budgeted expenditures for 2021. Fiscal year 2020-21 is the third year of a three-year collective bargaining agreement with the District 205 Council American Federation of Teachers Local 604 in which teachers received average salary increases of approximately 4% each year. Most other employee groups received average salary increases of 3% for 2020-21. A significant exception is the District's bus drivers. In June 2020, the Board of Education approved a bus driver salary schedule for school year 2020-21 that gives drivers average raises of 7.1% in order to continue closing the gap between LTHS bus driver pay rates and those of neighboring school districts. The Board's goal for 2020-21 was to get the starting bus driver rate up to \$16.00/hour. It may take another year or two of slightly larger increases to get LTHS bus driver pay rates up to market. As discussed earlier in this document, LTHS also hired ten additional licensed staff in 2020-21. All of these things combined result in 2020-21 budgeted salaries increasing approximately 5% over 2019-20 budgeted salaries.



The employee benefits budget for 2021 decreased from 2020 by 1.13%. This decrease is the net effect of the following:

- *Health, Dental, Vision, and Life Insurance* - LTHS is one of four members of the Lockport Area Benefit Plan (LABP), a self-insured cooperative for health, dental, vision and life insurance, which leverages its size and claims experience to get the best possible insurance rate renewals from insurance carriers. The other members of the LABP are the Lockport Park District, Taft School District 90 and the Lockport Area Special Education Cooperative (LASEC). In 2021, single and family rates for both the traditional PPO plan offered by the LABP and the less expensive high-deductible plan offering that is coupled with a health savings account (HSA) did not increase. In addition, the LABP added a third HMO plan and added separate rate tiers for single plus spouse and single plus children to all three plans. As of October 2020, LTHS has 123 employees in the high-deductible HSA plan (up from 117 as of August 2019) and 17 employees in the new HMO plan. These numbers are expected to



keep growing each year as the gap between the cost of the three plans widens, new employees are enrolled in either the HMO or the HSA plan as required by the CBAs, and the District continues to make employer contributions to employees' HSA accounts. Dental insurance increased 6.94% in 2021, vision insurance is 100% employee paid, and life insurance did not increase.

- *Health Savings Account Employer Contributions* – As an incentive to employees to elect the less expensive high deductible plan health insurance coverage, LTHS contributes \$400 per year for single coverage and \$1,050 per year for family coverage to employees' health savings accounts. Due to the increase in number of employees enrolled in the high deductible plan as well as to account for any more employees who switch plans mid-year, employer HSA contributions increased approximately 16%.
- *IMRF* – Every calendar year the District gets a new actuarially determined employer contribution rate from the Illinois Municipal Retirement Fund (IMRF). For calendar year 2021, District 205's IMRF employer contribution rate increased to 10.93% from 10.86% in calendar year 2020. The 2020-21 fiscal year budget includes IMRF expenditures for half a year at the 2020 rate and half a year at the 2021 rate.
- *TRS, THIS, FICA, Medicare* – Employer contributions to the Teachers Retirement System (TRS), the Teachers Health Insurance System (THIS), Social Security (FICA) and Medicare did not increase in fiscal year 2021. The TRS Employer Contribution on Federally Funded Salaries decreased 0.25%; however, this is only due on any TRS salaries paid from federal grant funds and is typically budgeted along with the salaries in the federal grant budgets.

Lockport 205 pays tuition to other public and private schools for students that have special educational needs according to their individualized education plans (IEP) as well as students that attend vocational programs like cosmetology, veterinary science, criminal justice and fire science. This tuition varies every year based on the number of students enrolled in the programs. For the 2020-21 school year, almost \$3,000,000 has been budgeted for vocational and special education tuition, which is consistent with the 2019-20 budget. The primary reason for the 26.9% increase in other objects/tuition expenditures is that the 2021 budget includes separate contingencies in the Education Fund, the Operations and Maintenance Fund, and the Transportation Fund that were not budgeted in the 2020 budget. Contingencies for unforeseen events were budgeted in the 2020 budget within existing expenditure line items instead of separate line items.

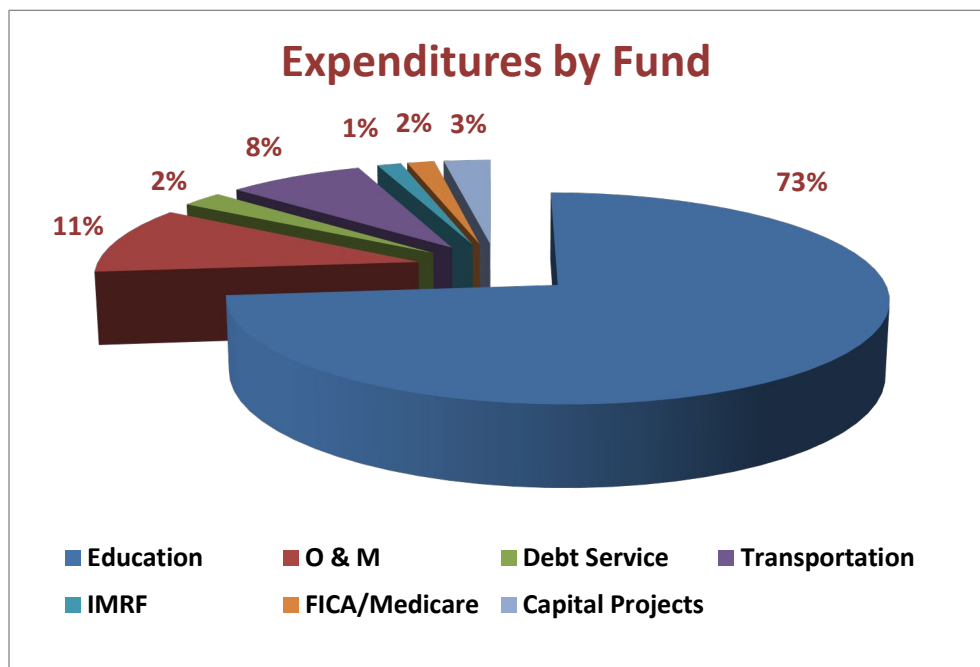


As of June 30, 2020, District 205 had two outstanding bond issues: \$7,110,000 of Series 2017 General Obligation Limited Tax School Bonds and \$3,385,000 of Series 2019 General Obligation Limited Tax Refunding School Bonds. The 2019 bonds paid off the 2010 Build America Bonds during fiscal year 2020. Since the interest rate on the 2019 bonds is much lower than the interest rate on the 2010 bonds, the District saved approximately \$460,000 in interest expense over the life of the 2019 bonds through this refunding, net of the federal interest rate subsidy the District

previously received on the Build America Bonds. The 2017 bonds and 2019 bonds will be paid off in fiscal years 2027 and 2031, respectively. The significant decrease in budgeted debt service expenditures from 2019-20 to 2020-21 is entirely due to this refunding transaction that occurred in fiscal year 2020.

As discussed on pages 19-20, the 2020-21 budget includes expenditures for five capital projects: the final phase of the multi-year parking lot resurfacing project, the A-Field renovation project, the A-Field Phase II project, the priority I Central Campus structural repairs, and the East Campus technology area renovations. The budgeted expenditures for the five 2021 projects are approximately \$500,000 less than the 2020 budgeted capital projects expenditures. While there are more projects in 2021, they are less expensive than the projects in 2020 (Phase III of the parking lot resurfacing-Farrell Road lot and the first A-Field project). This is the primary reason for the 14% decrease in capital outlay expenditures in the 2021 budget. As always, the administration of Lockport Township High School District 205 will continue to monitor all of its expenditures to provide the most cost effective means to deliver a high quality educational experience to our students.

The chart to the right shows the expenditures of LTHS District 205 by fund. A definition of each of the District's funds is listed below.



Education Fund:

The main fund of a school district. This fund accounts for all expenses related to the education of students including the regular school

day as well as all after school activities. Teachers, paraprofessionals, administrators, and other educational support staff are paid from this fund.

Operations & Maintenance: This fund pays for all building and grounds related expenses. Expenditures include salaries for maintenance and custodial staff, cost of utilities, cleaning supplies, and maintenance of the outdoor facilities.

Debt Service: This fund is responsible for the payment of all district debt. Principal and Interest for the two outstanding bond series are paid from this fund.

Transportation: This fund pays for all expenses associated with the transportation of students. This includes the bus driver expenses, the purchase and maintenance of school buses, and fuel expenditures.

IMRF: This fund is for retirement expenses for non-licensed staff who are members of the Illinois Municipal Retirement Fund.

FICA/Medicare: This fund pays Social Security and Medicare expenses for all employees.

Capital Projects: All expenses for capital projects must be paid from this fund.

Working Cash Fund: There are no expenses from this fund. The fund is used for internal borrowing or permanent transfers (abatements).

Program Changes and Enhancements

Each year School District 205 makes changes to its Educational Programs to improve services to students. There are also facility improvements and other maintenance issues, which are addressed and supported in the school district budget. The following initiatives and projects are included in the budget for Fiscal Year 2020.

- ❖ To assist LTHS teachers in delivering curriculum through technology, the FY 2021 budget includes \$726,837 for instructional web-based software. The biggest single expenditure in this area is a new math curriculum product called EnVision Math through Savvas Learning Company (formerly Pearson K12 Learning). The total cost of this product for 3-year licensing of \$353,552 will be paid over two fiscal years. As a result, \$176,776 is budgeted in fiscal year 2021. Some of the other programs used across the curriculum include My Math Lab by Savvas Learning also for Math, STAR Reading Enterprise for English, Apex Learning for all students that chose the full remote learning option provided by the District for the 2020-21 school year due to COVID-19, and TurnItIn.com and online textbook subscriptions for many subjects.
- ❖ Chromebooks were budgeted for the freshman class. The estimated cost of this purchase is \$400,000.
- ❖ Multi-year insurance plans for all chromebooks currently owned by the District were budgeted at \$226,000.
- ❖ According to the District's bus replacement schedule, six school buses will be retired in 2020-21 and be replaced with six new school buses. A bid was performed for these buses in fiscal year 2020 so they would be ready for the start of the 2020-21 school year. Total cost budgeted, net of trade-ins, is \$471,522.
- ❖ LTHS previously leased six 14-passenger activity buses to transport students for various sports and after school activities. The District purchased two activity buses that it previously leased during 2018-19. The 2020-21 budget includes continuing to lease four more activity buses for a total lease expense of \$42,544.
- ❖ A significant part of the student experience as a Porter is involvement in activities and athletics. To that end the 2020-21 budget includes approximately \$943,000 for coaches and athletic event workers and approximately



\$375,000 for activity sponsors. Coaches and activity sponsors are thinking outside the box this year to keep students involved through the COVID-19 pandemic. While traditional activities like a homecoming dance are not possible in 2020-21 due to the Coronavirus, other activities that can safely space students out are being planned this year, like movie and trivia nights.



❖ District 205 is a member of a self-insured cooperative for property, casualty, school board legal liability, auto, student accident, and workers' compensation insurance. Total insurance expense budgeted in 2020-21 for these policies is \$566,120.

❖ Approximately \$43,776 is included in the 2020-21 budget for LTHS staff members to develop/revise curriculum through approved summer curriculum

projects. Additional funds are also budgeted from the District's Elementary and Secondary School Emergency Relief Grant to give all teachers 5 hours of paid time to plan specifically for teaching remotely.

- ❖ Every year the District bids diesel fuel for the District's 51 school buses and gasoline for the District's 12 driver education cars. \$200,000 is budgeted in 2020-21 for gasoline and diesel fuel. During periods of remote learning, buses will still be shuttling students in some special education programs as well as students receiving some instructional intervention services to and from school each day.
- ❖
- ❖ In spring of 2020 LTHS students took 1,194 Advanced Placement (AP) exams. The 2020-21 budget assumes that at least as many exams will be taken by LTHS students in the spring of 2021. \$115,000 is budgeted for AP examinations in the 2020 budget.
- ❖ LTHS leases teacher laptops over a three-year period. School year 2020-21 is year one of a new lease agreement that was approved by the Board of Education in April 2020. The \$93,000 lease payment per this agreement is in purchased services in the 2021 budget.
- ❖ In addition to chromebook and instructional technology use, the LTHS student fee of \$315 includes paperback books for English classes. \$100,000 is budgeted in 2020-21 to purchase the almost 10,000 paperback books that will be read by LTHS students this year.



- ❖ To allow the District to safely bring students and staff into the building during the COVID-19 pandemic, the District purchased face masks for all students and staff as well as face shields, gloves, and other personal protective equipment for staff. Many of these items will be funded through CARES act funds received by the District. Approximately \$50,000 is in the 2021 budget for these supplies.
- ❖ In addition to the items listed above, the following facility improvements have been budgeted for the Central Campus:
 - ✓ Remodel/install dust collection system in room 106 - \$21,500
 - ✓ Install new partitions in third floor men's room - \$8,500
 - ✓ Purchase used fork lift truck - \$12,500
 - ✓ Furniture for room 106 and other furniture replacement - \$38,900
 - ✓ Plexiglass and signage for COVID-19 safety - \$15,000



- ❖ In addition to the items listed above, the following facility improvements have been budgeted for the East Campus:
 - ✓ Install new parking lot lights - \$18,848
 - ✓ Install new pool scoreboard - \$70,000
 - ✓ New diving board and stand - \$17,500
 - ✓ Remodel nurse's office including new furniture - \$28,850
 - ✓ Install new partitions in PE swim locker rooms - \$16,000
 - ✓ Plexiglass and signage for COVID-19 safety - \$12,000
 - ✓ Furniture replacement throughout the building - \$31,637
 - ✓ Replace wrestling mats in practice room - \$24,581
 - ✓ Purchase 3 auto scrubbers and 3 new HEPA vacuum cleaners - \$13,800

❖ In addition to the items listed above, the following facility improvements have been budgeted for the District's Grounds:

- ✓ Install Salt Shed - \$17,500
- ✓ Install 76 Parking Lot Lights - \$21,660
- ✓ Install softball net at Flink Field - \$12,000
- ✓ New lift and mower - \$30,000
- ✓ New truck with plow package - \$36,000



This page is dedicated to the memory of Joseph Lewandowski (1973-2020). Living the Dream.

Future Concerns

As of fiscal year 2021, Lockport Township High School District 205 is in good financial health. In August 2019, after reviewing the District's finances, Moody's Investors Service assigned a rating of Aa1 to the District's Series 2019 bonds that were issued to refund the District's 2010 Bonds in fiscal year 2020. This is the second highest rating that Moody's awards. To maintain this high level of financial health, District Administration, at the direction of the Board of Education, will continue to budget and spend conservatively according to the goals of the District. These actions will preserve the District's resources in the event items outside of District control threaten those resources.

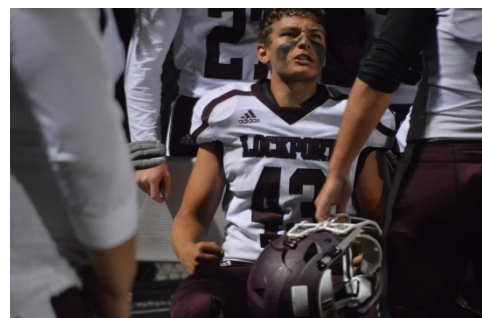


The most significant outside influence on all Illinois public school districts, including LTHS, is legislative action that leads to increased expenditures or lost revenue. For example, if the state's pension obligation gets passed on to school districts, as has been discussed in legislative sessions for a few years now, a 1% shift in the Teachers' Retirement System pension cost from the State to school districts would cost District 205 approximately \$250,000. Tax freeze legislation is another example that would significantly affect

LTHS finances. Setting the CPI at zero would cost LTHS approximately \$1,100,000 for a one-year freeze. A two-year freeze costs the District almost \$3 million because of the compounding effect a zero CPI has on the property tax levy computations. Lockport Township High School District 205 is in the best position possible to respond to either of these items individually. However, if both of them occur at the same time, educational programs may be impacted. While these topics have not been the focus of recent bills proposed by legislators so far this year, history has shown that they will resurface in the future.

In February 2019, Governor Pritzker signed into law a new Illinois Minimum Wage Law. This law increases the Illinois minimum wage from \$8.25 per hour to \$15.00 per hour over a 5-year period. While most of the District's hourly employees already make more than \$15.00 per hour, this law will be a consideration in the next Educational Support Staff CBA to insure compliance with the new law.

Lockport Township High School District 205 still operates the original Central Campus building, which is over 100 years old. As discussed earlier in this document, the District recently had a Structural Analysis of Central Campus performed. This report identified a number of items that will need to be addressed over the next few years for the District to continue housing students at Central Campus. The estimated cost of addressing the Priority I items is included in the budget



for 2020-21. However, the Priority II through V items will need to be addressed in future budgets if the District wants to continue using Central Campus as an educational center. In July 2008 the District purchased 27 acres of property East of Cedar Road and North of 159th Street in Homer Township, Will County, Illinois. As the maintenance requirements of Central Campus increase, the District may want to consider the possible uses of the Cedar Road property as well.

Finally, the full extent of the impact of COVID-19 (Coronavirus) on the District is unknown at this time. Currently, the District has not suffered significant financial impact as a result of the virus, however the impact on our students and staff has been extreme. The District will continue to do what is best for its students, staff and community throughout the duration of the crisis presented by COVID-19, which may result in increased future expenditures. At this time, it is also unknown how this crisis will affect the financial health of the State of Illinois. The District may see reductions in state funding in fiscal year 2021-2022 due to COVID-19. Because the proposed “Fair Tax” Constitutional amendment failed in early November 2020, more significant reductions may be needed.



2020-2021 Overall Budget Summary

	Education	Operations & Maintenance	Debt Service	Transportation	I.M.R.F.	FICA Medicare	Capital Projects	Working Cash	Total
Fund Balance-July 1, 2020 <i>(unaudited)</i>	36,688,926	8,664,516	2,126,984	7,547,748	1,394,082	1,139,905	672,633	1,140,821	59,375,615

Revenue:

Local Sources	41,611,785	7,913,581	1,573,960	2,880,395	889,336	1,019,902	64,983	4,924	55,958,866
State Sources	4,429,026	-	-	2,062,163	-	-	-	-	6,491,189
Federal Sources	1,640,069	18,800	-	165,700	3,546	-	-	-	1,828,115
Other Financing Sources (Bond Proceeds)	-	-	-	-	-	-	-	-	-
Other Financing Sources (Transfers In)	-	-	-	-	-	-	1,741,870	-	1,741,870
Total Revenue	47,680,880	7,932,381	1,573,960	5,108,258	892,882	1,019,902	1,806,853	4,924	66,020,040

Expenditures:

Salaries	31,618,021	2,786,809	-	1,376,728	-	-	-	-	35,781,558
Employee Benefits	5,739,715	816,196	-	505,364	892,882	1,019,902	-	-	8,974,059
Purchased Services	3,957,436	1,191,095	-	2,262,144	-	-	-	-	7,410,675
Supplies and Materials	1,978,625	1,231,745	-	336,000	-	-	-	-	3,546,370
Capital Outlay	696,484	600,766	-	516,522	-	-	1,741,870	-	3,555,642
Tuition, Debt Payments, Other	3,643,625	248,900	1,565,550	111,500	-	-	-	-	5,569,575
Other Financing Uses (Transfers Out)	-	1,741,870	-	-	-	-	-	-	1,741,870
Termination Benefits	-	15,000	-	-	-	-	-	-	15,000
Total Expenditures	47,633,906	8,632,381	1,565,550	5,108,258	892,882	1,019,902	1,741,870	-	66,594,749

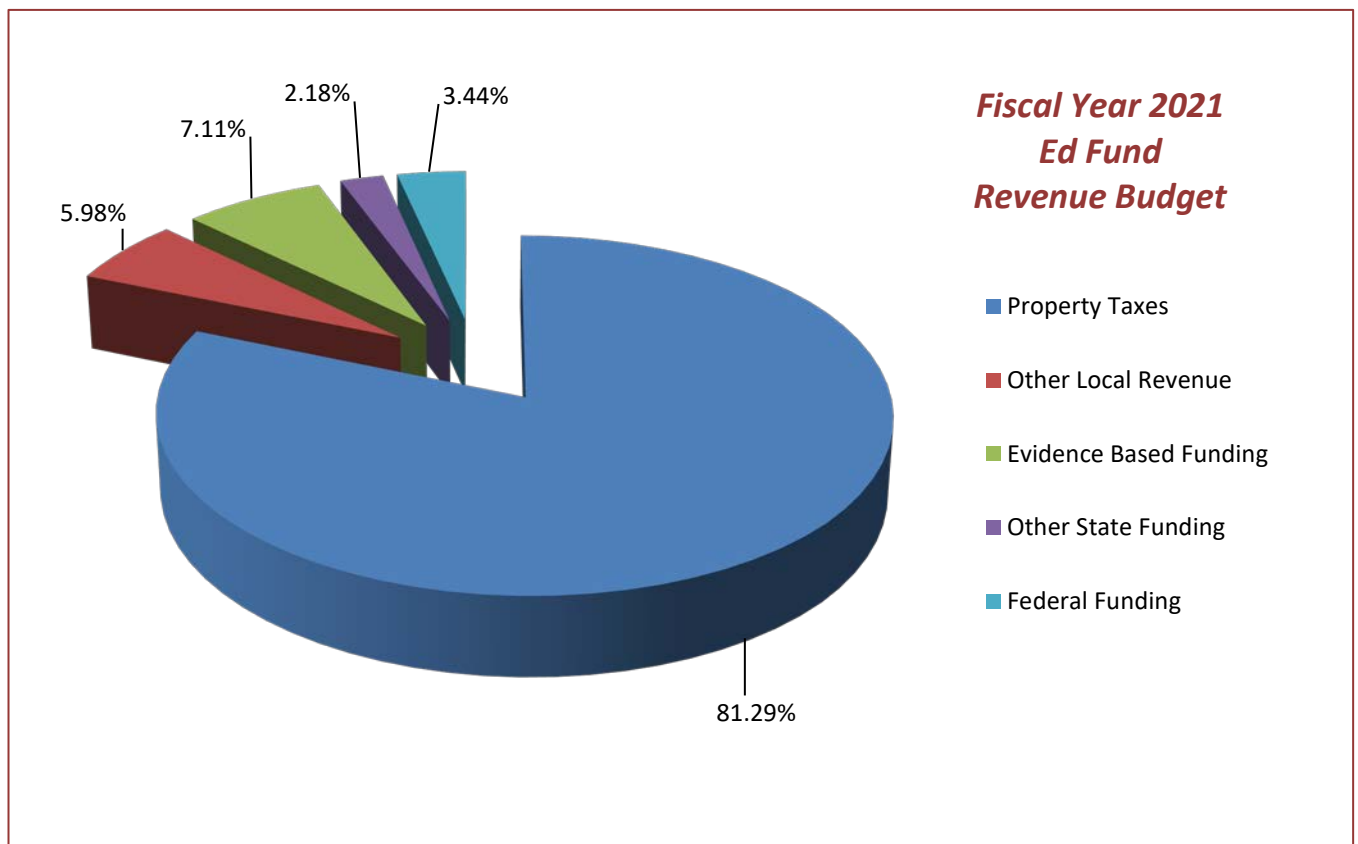
Revenue Over (Under) Expenditures	46,974	(700,000)	8,410	-	-	-	64,983	4,924	(574,709)
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Fund Balance-June 30, 2021 <i>(Projected)</i>	36,735,900	7,964,516	2,135,394	7,547,748	1,394,082	1,139,905	737,616	1,145,745	58,800,906
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Estimated Months Cash on Hand	9	11	n/a	18	19	13	n/a	n/a	10 <i>(Operating Funds)</i>
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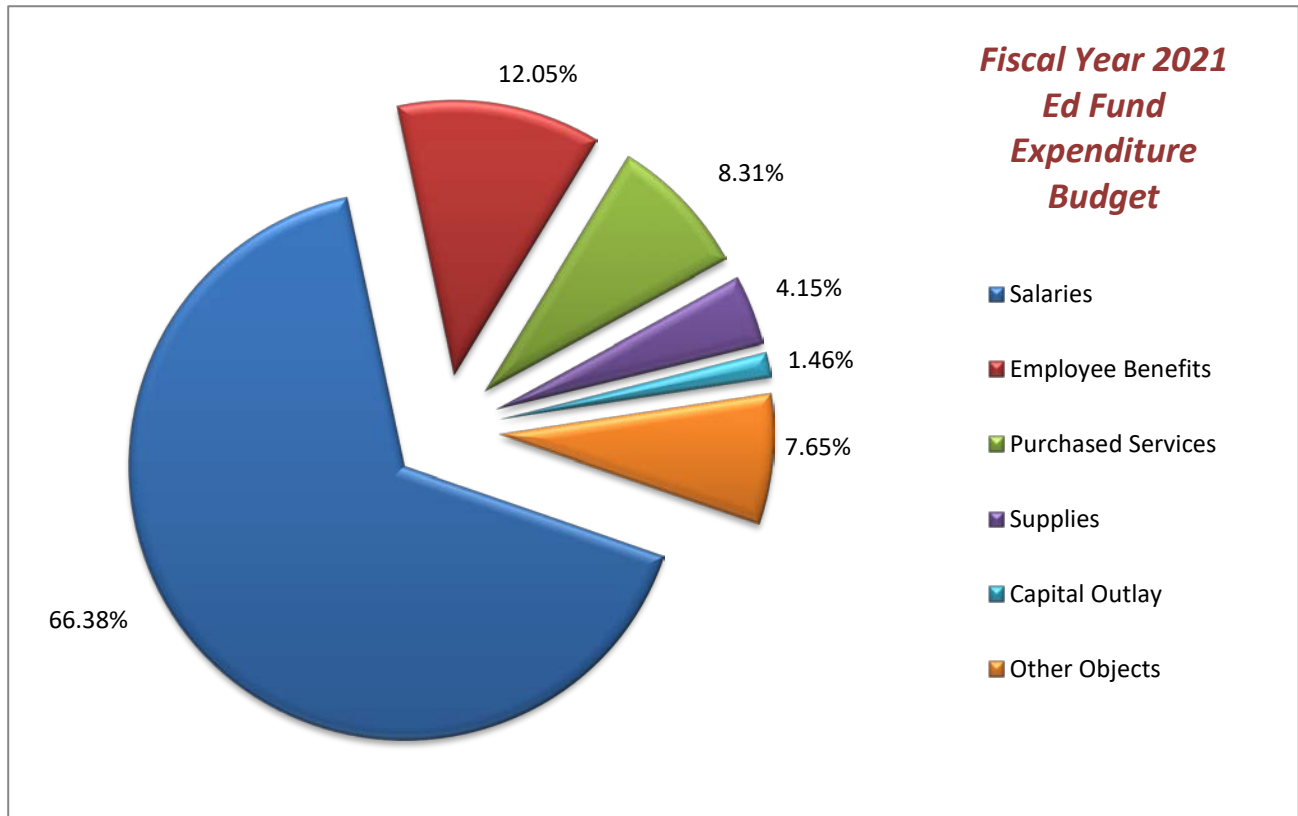
Education Fund Revenue Summary

	FY 2021 Budget	FY 2020 Amended Budget	FY 2020 Actual
Property Taxes	38,761,990	35,300,766	35,333,660
Other Local Revenue	2,849,795	3,449,859	3,405,401
Evidence Based Funding	3,389,813	3,389,813	3,394,109
Other State Funding	1,039,213	1,079,087	1,085,345
Federal Funding	1,640,069	1,693,609	1,737,267
	<u>47,680,880</u>	<u>44,913,134</u>	<u>44,955,782</u>



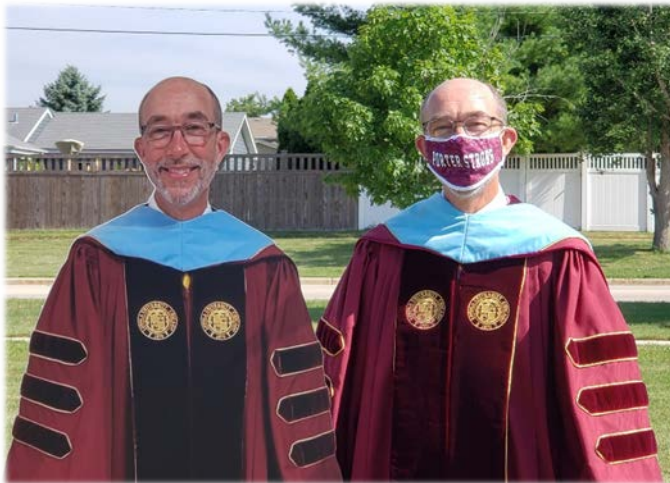
Education Fund Expenditure Summary

	FY 2021 Budget	FY 2020 Amended Budget	FY 2020 Actual
Salaries	31,618,021	29,874,813	29,271,995
Employee Benefits	5,739,715	5,737,428	5,658,736
Purchased Services	3,957,436	3,558,381	3,083,288
Supplies	1,978,625	1,840,171	1,704,973
Capital Outlay	696,484	618,301	692,962
Other Objects	3,643,625	3,140,677	3,094,504
Termination Benefits	-	85,975	91,104
	<u>47,633,906</u>	<u>44,855,746</u>	<u>43,597,562</u>



Education Fund Fund Balance Summary

Fund Balance July 1, 2020	36,688,926
+ Projected Revenues	47,680,880
- Projected Expenditures	<u>(47,633,906)</u>
Fund Balance June 30, 2021	<u><u>36,735,900</u></u>



Education Fund Revenue

LTHS-205

2021 Budget

Grand Total

Function 1xxx

10-1110-0000-00-01000 (Gen Levy-Current Year)	\$21,069,442.00
10-1110-0000-00-02000 (Gen Levy-First Prior Year)	\$17,692,548.00
10-1210-0000-00-00000 (Mobile Home Privilege Tax)	\$950.00
10-1230-0000-00-00000 (Corp Pers Prop Rep Tax)	\$899,231.00
10-1321-0000-00-02000 (Tuition-Fresh Start)	\$170.00
10-1321-0000-00-03000 (Tuition-Summer-Pupils)	\$74,000.00
10-1510-0000-00-01000 (Interest on Investments)	\$122,929.00
10-1510-0000-00-02000 (Interest on Taxes)	\$6,815.00
10-1690-0000-00-00890 (Fairmont Lunch Revenue)	\$150,000.00
10-1690-0000-00-00910 (District 91 Lunch Revenue)	\$50,000.00
10-1711-0000-00-01000 (Invitational Revenue)	\$70,000.00
10-1711-0000-00-02000 (IHSA Revenue)	\$16,000.00
10-1711-0000-00-15020 (Athletic Admissions-Boys Basketball Gate Receipts)	\$6,000.00
10-1711-0000-00-15040 (Athletic Admissions-Football Gate Receipts)	\$10,000.00
10-1711-0000-00-15041 (Athletic Admissions-Football Season Tickets)	\$1,000.00
10-1711-0000-00-15042 (Athletic Admissions-Powder Puff Gate Receipts)	\$4,000.00
10-1719-0000-00-00000 (Admissions-Drama)	\$1,000.00
10-1720-0000-00-00000 (SCHOOL FEES)	\$930,000.00
10-1720-0000-00-01000 (Student Fee-Gym Suit)	\$5,000.00
10-1720-0000-00-02000 (Student Fee-Locks and Heart Monitors)	\$3,000.00
10-1720-0000-00-03000 (Testing Fees)	\$100,000.00
10-1720-0000-00-04000 (PSAT Fees)	\$6,600.00
10-1720-0000-00-05000 (Student Fees-Parking)	\$20,000.00
10-1720-0000-00-09000 (Student Fee-Other)	\$30,000.00
10-1730-0000-02-00000 (Book Store Sales-Central)	\$100.00
10-1920-0000-00-00000 (Contributions and Donations)	\$90,000.00
10-1920-0000-00-02000 (Andrew Foundation Grants)	\$10,000.00
10-1950-0000-00-00000 (Refund-Prior Year Expense)	\$20,000.00
10-1960-0000-00-00000 (TIF Surplus)	\$8,700.00
10-1970-0000-00-00000 (Driver Education Fees)	\$42,000.00
10-1980-0000-00-00000 (Vendor Contract Revenue)	\$8,000.00
10-1992-0000-00-02000 (Resale-Sign Making)	\$3,800.00
10-1992-0000-00-06000 (CCC Program Revenue)	\$500.00
10-1993-0000-00-15990 (Camp Fees-Athletics)	\$75,000.00
10-1999-0000-00-00000 (Other Revenue)	\$35,000.00
11-1790-0000-00-15480 (Fund Raising-Swim Club)	\$5,000.00
11-1993-0000-00-15460 (Fees-CWC Programs)	\$15,000.00
11-1993-0000-00-15470 (Fees-Aquatics)	\$5,000.00
11-1993-0000-00-15480 (Fees-Swim Club)	\$25,000.00

Function Total **\$41,611,785.00**

Function 3xxx

10-3001-0000-00-00000 (Evidence Based Funding Formula)	\$3,389,813.00
10-3100-0000-00-00000 (Special Ed-Priv Facility)	\$740,000.00
10-3120-0000-00-00000 (Special Ed-Orphanage)	\$150,000.00

Education Fund Revenue**LTHS-205**

	2021 Budget
10-3130-0000-00-00000 (Special Ed-Orphanage Summer)	\$5,000.00
10-3220-0000-00-32200 (Voc Ed-Secondary C.T.E.I.G.)	\$84,487.00
10-3235-0000-00-32350 (Agricultural Ed Grant)	\$4,000.00
10-3360-0000-00-33600 (State Free Lunch/Breakfast)	\$1,500.00
10-3370-0000-00-33700 (Drivers Education)	\$51,408.00
10-3999-0000-00-38000 (State Library Grant)	\$2,818.00
Function Total	\$4,429,026.00
Function 4xxx	
10-4300-0000-00-43000 (Title I-Low Income)	\$262,124.00
10-4400-0000-00-44000 (Title IV-A SSAE)	\$18,361.00
10-4620-0000-00-46200 (Special Ed-IDEA-Flow Through)	\$660,160.00
10-4799-0000-00-47450 (V.E.-Perkins-Title III)	\$65,287.00
10-4932-0000-00-49320 (Title II-Teacher Quality)	\$63,655.00
10-4991-0000-00-49910 (Medicaid Matching Funds)	\$33,000.00
10-4992-0000-00-49920 (Fee for Service)	\$200,000.00
10-4998-0000-00-01000 (ORS Grant)	\$219,570.00
10-4998-0000-00-03000 (ESSER Grant)	\$75,992.00
10-4998-0000-00-04000 (A.F.J.R.O.T.C. Reimbursement from Air Force)	\$41,920.00
Function Total	\$1,640,069.00
Grand Total	\$47,680,880.00

Grand Total

Object 1xxx

10-1130-1120-00-00000 (Salaries - Regular Education)	\$45,000.00
10-1130-1120-00-00020 (Salaries - Fine Arts)	\$705,508.99
10-1130-1120-00-00050 (Salaries - English)	\$2,638,370.85
10-1130-1120-00-00060 (Salaries - World Languages)	\$1,682,176.95
10-1130-1120-00-00080 (Salaries - Physical Education)	\$2,433,210.65
10-1130-1120-00-00110 (Salaries - Mathematics)	\$2,540,895.16
10-1130-1120-00-00130 (Salaries - Science)	\$2,397,424.67
10-1130-1120-00-00150 (Salaries - Social Studies)	\$1,624,592.41
10-1130-1120-00-00400 (Salaries - A.F.J.R.O.T.C.)	\$165,613.97
10-1130-1120-00-11130 (Salaries - Homebound Tutoring)	\$12,000.00
10-1130-1120-00-33050 (Salaries - TBE - TPI)	\$106,935.99
10-1130-1120-00-49983 (Teacher Salaries - ESSER Grant)	\$51,328.00
10-1130-1140-00-33050 (Salaries - Paraprofessional - ELL)	\$28,108.32
10-1130-1150-00-00000 (Salaries - Office/Clerical)	\$65,604.06
10-1130-1220-00-00000 (Salaries - Teacher Subs)	\$375,000.00
10-1200-1120-00-00000 (Salaries - Special Education)	\$49,524.00
10-1200-1120-00-46200 (Salaries-Teachers-IDEA)	\$12,400.00
10-1200-1130-00-46990 (Salaries - Career Facilitator)	\$32,782.00
10-1200-1140-00-00000 (Salaries - 1:1 Aides)	\$261,582.13
10-1200-1140-00-44000 (Salary-PARC Paraprofessional-Title IV)	\$24,343.68
10-1200-1140-00-46200 (Salaries-Paraprofessionals-IDEA)	\$603,291.40
10-1200-1140-00-46990 (Salaries - Aides - Step Grant)	\$53,434.08
10-1200-1220-00-00000 (Salaries-Substitutes-Special Ed)	\$50,000.00
10-1200-1240-00-00000 (Salaries - Substitutes - Paras Pro)	\$12,000.00
10-1202-1120-00-12020 (TMH Teacher Salaries)	\$490,911.08
10-1202-1120-09-12020 (CCC Teacher Salaries)	\$110,411.00
10-1202-1140-00-12020 (TMH Aide Salaries)	\$111,138.72
10-1203-1120-00-12030 (EMH Teacher Salaries)	\$354,652.91
10-1212-1120-00-12120 (BD Teacher Salaries)	\$613,359.40
10-1220-1120-00-12200 (Cross Categorical Teachers)	\$1,646,616.74
10-1220-1140-00-12200 (Cross Categorical Aides)	\$55,264.32
10-1220-1150-00-12200 (Secretary Cross Categorical)	\$66,588.62
10-1250-1120-00-00000 (Salaries - PARC Teacher)	\$148,689.69
10-1250-1220-00-43000 (Salaries - Title I Tutors)	\$144,692.00
10-1400-1120-00-00090 (Salaries - Facs)	\$554,997.08
10-1400-1120-00-00100 (Salaries - Business Ed/Tech)	\$1,399,473.65
10-1400-1140-00-47450 (Salaries - Aides - Perkins)	\$53,224.16
10-1400-1220-00-00090 (Salaries - Substitute FACS)	\$20,000.00
10-1500-1120-00-00000 (Salaries - Activites Director)	\$56,283.64
10-1500-1120-00-00700 (Salaries Co-Curr - Non-Athletic)	\$374,728.31
10-1510-1110-00-00000 (Salaries - Athletic Director)	\$144,965.66
10-1510-1120-00-00010 (Salaries - Co-Curr Athletics)	\$942,658.50
10-1510-1120-03-15990 (Salaries - Athletic Camp Coaches)	\$100,000.00
10-1510-1150-00-00000 (Salaries - Office/Clerical)	\$44,168.80

Education Fund Expenditures

LTHS-205

2021 Budget

10-1600-1120-00-00000 (Summer School Teachers)	\$60,000.00
10-1600-1120-00-43000 (Salaries - Title I Summer School)	\$56,160.00
10-1600-1120-02-00260 (Fresh Start Teachers)	\$25,000.00
10-1600-1150-02-00260 (Fresh Start Students)	\$5,000.00
10-1650-1120-00-00000 (Salaries - Gifted)	\$5,541.38
10-1700-1120-03-00210 (Salaries - Driver Ed Teachers)	\$75,000.00
10-2113-1120-00-00000 (Salaries - Social Workers)	\$401,681.20
10-2114-1150-00-00000 (Salaries - Office/Clerical)	\$209,061.31
10-2120-1120-00-00000 (Salaries - Guidance)	\$1,343,947.73
10-2120-1140-00-00000 (Salaries - Aides - Guidance)	\$24,849.60
10-2120-1150-00-00000 (Salaries - Office/Clerical)	\$117,668.27
10-2120-1220-00-00000 (Salaries - Guidance Subs)	\$1,000.00
10-2130-1130-00-00000 (Salaries - Health Services)	\$172,327.32
10-2130-1140-00-00000 (Salaries - Nurse Assistant)	\$16,000.00
10-2130-1150-00-00000 (Nurse Secretary)	\$26,901.18
10-2140-1120-00-00000 (Salaries - Psychologist)	\$191,387.00
10-2152-1120-00-00000 (Salaries - Speech Path)	\$167,877.10
10-2210-1120-00-00000 (Salaries - Summer Curr Proj)	\$22,176.00
10-2210-1120-00-46200 (Salaries - Summer Curriculum)	\$25,216.00
10-2210-1120-00-49320 (Salaries - Summer Curriculum)	\$21,600.00
10-2210-1220-00-00000 (Salaries - Substitutes)	\$10,000.00
10-2210-1220-00-32200 (Salaries - Substitutes - CTEIG Grant)	\$3,000.00
10-2210-1320-00-32200 (Salaries - OT - CTEIG)	\$1,800.00
10-2211-1110-00-00000 (Salaries - Asst Sup Curr)	\$173,046.20
10-2211-1150-00-00000 (Asst Sup Sec Sals)	\$57,004.35
10-2220-1120-00-00000 (Salaries - Media)	\$205,676.00
10-2220-1140-00-00000 (Salaries - Aides - Media Info)	\$77,700.04
10-2230-1130-00-00000 (Salary - Assessment Coordinator)	\$66,494.00
10-2230-1190-00-00450 (Sals - ACT Greeters)	\$12,000.00
10-2310-1150-00-00000 (BD of Ed Sec Salary)	\$5,000.00
10-2320-1110-00-00000 (Salaries - Administrative)	\$226,099.22
10-2320-1150-00-00000 (Salaries - Office/Clerical)	\$60,147.75
10-2330-1110-00-00000 (Salaries - Spec Ed Administration)	\$169,222.66
10-2330-1150-00-00000 (Salaries - Spec Ed Adm Clerical)	\$44,954.65
10-2410-1110-02-00000 (Salaries - Princ & AP - Central)	\$326,610.22
10-2410-1110-03-00000 (Salaries - Princ & AP - East)	\$442,929.28
10-2410-1150-00-00000 (Salaries - Office/Clerical)	\$294,230.30
10-2410-1250-00-00000 (Temp Sal - Office/Clerical)	\$10,000.00
10-2410-1280-00-00000 (Students - Not Work Program)	\$10,000.00
10-2490-1120-00-00000 (Salaries - Deans)	\$697,482.32
10-2490-1150-00-00000 (Salaries - Deans Sec)	\$82,534.81
10-2510-1110-00-00000 (Salaries - Administrative)	\$238,076.89
10-2520-1150-00-00000 (Salaries - Office/Clerical)	\$282,183.40
10-2546-1190-02-00000 (Salaries - Deans' Assistants - Central)	\$79,950.76
10-2546-1190-03-00000 (Salaries - Deans' Assistants - East)	\$222,881.44
10-2574-1130-00-00000 (District Printing)	\$10,000.00

Education Fund Expenditures

LTHS-205

	2021 Budget
10-2630-1150-00-00000 (Salaries - Clerical - PR)	\$45,229.25
10-2631-1110-00-00000 (Salaries - PR/Foundation)	\$136,505.00
10-2641-1110-00-00000 (Salaries - Asst Sup Pers)	\$188,024.91
10-2643-1150-00-00000 (Pers Dir Sec Sals)	\$95,667.16
10-2660-1110-00-00000 (Salaries - Dir of Tech)	\$153,346.00
10-2660-1130-00-00000 (Salaries - Tech Oth Prof)	\$563,190.40
10-3900-1190-00-00000 (Auditorium Workers)	\$5,000.00
11-3210-1110-03-15460 (Salary-Director CWC)	\$78,143.00
11-3210-1110-03-15470 (Salary-Aquatics Director)	\$29,070.50
11-3210-1110-03-15480 (Salary - Swim Club Director)	\$29,070.50
11-3210-1150-00-00000 (Salary-Clerical)	\$33,831.85
11-3210-1280-03-15460 (Salary-CWC Students)	\$51,000.00
11-3210-1280-03-15470 (Salary-Part Time Aquatics)	\$14,572.00
11-3210-1280-03-15480 (Salary-Part Time Swim Club)	\$14,000.00
Object Total	\$31,618,020.54
Object 2xxx	
10-1130-2110-00-00000 (Teachers Retirement - Subs)	\$7,069.92
10-1130-2110-00-00020 (TRS - Visual/Performing Arts)	\$10,582.52
10-1130-2110-00-00050 (TRS - English)	\$39,575.24
10-1130-2110-00-00060 (TRS - World Language/Culture)	\$24,669.92
10-1130-2110-00-00080 (TRS - Physical Education)	\$36,270.27
10-1130-2110-00-00110 (TRS - Mathematics)	\$38,113.14
10-1130-2110-00-00130 (TRS - Science)	\$35,961.08
10-1130-2110-00-00150 (TRS - Social Studies)	\$24,368.68
10-1130-2110-00-33050 (TRS-TPI & TBE)	\$401.00
10-1130-2110-00-49983 (TRS - ESSER Grant)	\$5,264.00
10-1130-2210-00-00000 (Life Ins)	\$11,800.00
10-1130-2210-00-00020 (Life Ins - Fine Arts)	\$98.00
10-1130-2210-00-00050 (Life Ins - English)	\$464.00
10-1130-2210-00-00060 (Life Ins - World Language)	\$270.00
10-1130-2210-00-00080 (Life Ins - Physical Ed)	\$534.00
10-1130-2210-00-00110 (Life Ins - Mathematics)	\$427.00
10-1130-2210-00-00130 (Life Ins - Science)	\$378.00
10-1130-2210-00-00150 (Life Ins - Social Studies)	\$325.00
10-1130-2210-00-33050 (Life Insurance-TPI & TBE)	\$3.00
10-1130-2220-00-00000 (Health Ins Regular Ed)	\$56,052.00
10-1130-2220-00-00020 (Health Insurance-Visual/Performing Arts)	\$130,211.00
10-1130-2220-00-00050 (Health Insurance-English)	\$383,165.00
10-1130-2220-00-00060 (Health Insurance-World Language/Cultures)	\$217,807.00
10-1130-2220-00-00080 (Health Insurance-Physical Education)	\$316,358.02
10-1130-2220-00-00110 (Health Insurance-Math)	\$341,237.00
10-1130-2220-00-00130 (Health Insurance-Science)	\$368,889.00
10-1130-2220-00-00150 (Health Insurance-Science)	\$284,735.00
10-1130-2220-00-00400 (Health Insurance-AFJROTC)	\$8,917.00
10-1130-2220-00-02209 (Retiree Health Insurance)	\$54,843.00
10-1130-2220-00-33050 (Benefits TBE - TPI)	\$63,657.00

Education Fund Expenditures

LTHS-205

2021 Budget

10-1130-2230-00-00000 (Dental Insurance)	\$10,903.01
10-1130-2230-00-00020 (Dental Insurance-Visual)	\$8,697.00
10-1130-2230-00-00050 (Dental Insurance-English)	\$25,560.01
10-1130-2230-00-00060 (Dental Insurance-World Language/Cultures)	\$14,909.00
10-1130-2230-00-00080 (Dental Insurance-Physical Ed.)	\$25,671.00
10-1130-2230-00-00110 (Dental Insurance-Math)	\$26,489.00
10-1130-2230-00-00130 (Dental Insurance-Science)	\$23,736.00
10-1130-2230-00-00150 (Dental Insurance-Social Studies)	\$18,014.00
10-1130-2230-00-00400 (Dental Insurance-AFJROTC)	\$1,914.00
10-1130-2230-00-33050 (Dental Insurance-TPI & TBE)	\$401.00
10-1130-2270-00-00000 (Annuity - Retirement)	\$39,000.00
10-1130-2300-00-00000 (Tuition Reimbursement)	\$4,400.00
10-1130-2340-00-00000 (Employer HSA)	\$4,400.00
10-1130-2340-00-00020 (Employer HSA-Visual Performing Arts)	\$893.00
10-1130-2340-00-00050 (Employer HSA-English)	\$12,436.52
10-1130-2340-00-00060 (Employer HSA-World Language/Culture)	\$2,605.00
10-1130-2340-00-00080 (Employer HSA - Physical Education)	\$2,426.00
10-1130-2340-00-00110 (Employer HSA - Mathematics)	\$6,490.00
10-1130-2340-00-00130 (Employer HSA-Science)	\$9,802.10
10-1130-2340-00-00150 (Employer HSA-Social Studies)	\$2,251.00
10-1200-2110-00-00000 (TRS - SPED)	\$1,492.85
10-1200-2110-00-46200 (TRS - IDEA)	\$648.00
10-1200-2210-00-00000 (Life Ins)	\$2,356.00
10-1200-2210-00-46990 (Life Insurance-DHS STEP Grant)	\$7.00
10-1200-2220-00-00000 (Health Ins - Special Ed)	\$7,051.95
10-1200-2220-00-02209 (Retiree Health Insurance)	\$38,230.00
10-1200-2220-00-44000 (Health Ins - Title IV)	\$7,136.00
10-1200-2220-00-46200 (Health Ins - IDEA)	\$99,822.01
10-1200-2220-00-46990 (Health Insurance - STEP Grant)	\$16,052.00
10-1200-2230-00-00000 (Dental Insurance)	\$3,782.00
10-1200-2230-00-02209 (Retiree Dental Insurance)	\$252.00
10-1200-2230-00-44000 (Dental Insurance)	\$489.00
10-1200-2230-00-46200 (Dental Insurance - IDEA)	\$13,025.00
10-1200-2230-00-46990 (Dental Insurance-STEP Grant)	\$1,914.00
10-1200-2270-00-00000 (Annuity - Retirement)	\$27,000.00
10-1200-2340-00-00000 (Employer HSA)	\$970.00
10-1200-2340-00-44000 (Employer HSA Contributions)	\$400.00
10-1200-2340-00-46200 (Employer HSA - IDEA)	\$4,525.00
10-1200-2340-00-46990 (Employer HSA-STEP Grant)	\$400.00
10-1202-2110-00-12020 (TRS - TMH)	\$7,363.59
10-1202-2110-09-12020 (TRS - CCC)	\$1,656.16
10-1202-2210-00-00000 (Life Insurance - TMH)	\$680.00
10-1202-2210-00-12020 (Life Ins TMH)	\$142.00
10-1202-2210-09-00000 (Life Ins CCC)	\$31.00
10-1202-2210-09-12020 (Life Ins CCC)	\$52.00
10-1202-2220-00-12020 (Health Insurance - TMH)	\$144,434.00

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10-1202-2220-09-12020 (Health Insurance - TMH @ CCC+)	\$17,655.00
10-1202-2230-00-12020 (Dental Insurance - TMH)	\$11,438.00
10-1202-2230-09-12020 (Dental Insurance - TMH @ CCC)	\$1,350.00
10-1202-2340-00-12020 (Employer HSA)	\$2,101.00
10-1203-2110-00-12030 (EMH Teacher Salaries)	\$5,319.75
10-1203-2210-00-00000 (Life Insurance - EMH)	\$170.00
10-1203-2210-00-12030 (Life Ins EMH)	\$162.00
10-1203-2220-00-12030 (Health Insurance - EMH)	\$46,033.00
10-1203-2230-00-12030 (Dental Insurance EMH)	\$4,504.00
10-1212-2110-00-12120 (TRS - BD)	\$9,200.30
10-1212-2210-00-00000 (Life Insurance - Behavir Disorder)	\$502.00
10-1212-2210-00-12120 (Life Insurance - Behavior Disorder)	\$160.00
10-1212-2220-00-12120 (Health Insurance - Behavior Disorder)	\$34,569.00
10-1212-2230-00-12120 (Dental Insurance - Behavior Disoreder)	\$3,619.00
10-1212-2340-00-12120 (Employer HSA-BD)	\$1,201.00
10-1220-2110-00-12200 (TRS - Cross Cat)	\$23,909.89
10-1220-2210-00-00000 (Life Insurance - Cross Cat)	\$1,844.00
10-1220-2210-00-12200 (Life Ins Cross Cat)	\$261.00
10-1220-2220-00-12200 (Health Insurance - Cross Cat)	\$272,208.00
10-1220-2230-00-12200 (Dental Insurance - Cross Cat)	\$24,265.00
10-1220-2340-00-12200 (Employer HSA - Cross Category)	\$5,302.00
10-1250-2110-00-00000 (TRS)	\$2,230.32
10-1250-2110-00-43000 (TRS - Title I)	\$11,867.00
10-1250-2210-00-00000 (Life Insurance)	\$143.00
10-1250-2220-00-00000 (Health Insurance)	\$23,647.00
10-1250-2230-00-00000 (Dental Insurance)	\$1,544.00
10-1250-2340-00-00000 (Employer HSA)	\$354.00
10-1400-2110-00-00090 (TRS - Facs)	\$8,324.86
10-1400-2110-00-00100 (TRS - Business/Tech Ed)	\$19,885.11
10-1400-2110-00-47450 (TRS - Perkins Grant)	\$380.54
10-1400-2210-00-00000 (Life Ins)	\$1,680.00
10-1400-2210-00-00090 (Life Ins Facs)	\$80.00
10-1400-2210-00-00100 (Life Ins Business/Tech Ed)	\$207.00
10-1400-2220-00-00090 (Health Insurance - FACS)	\$76,195.01
10-1400-2220-00-00100 (Health Insurance - Business Technology)	\$181,304.00
10-1400-2220-00-02209 (Retiree Health Insurance)	\$17,139.00
10-1400-2220-00-47450 (Health Insurance - Voc Ed - Perkins)	\$15,847.00
10-1400-2230-00-00090 (Dental Insurance - FACS)	\$4,515.00
10-1400-2230-00-00100 (Dental Insureance - Business Technology)	\$12,327.00
10-1400-2230-00-47450 (Dental Insuranc e - Voc Ed - Perkins)	\$1,914.00
10-1400-2270-00-00000 (Annuity - Retirement)	\$7,500.00
10-1400-2340-00-00090 (Employer HSA - FACS)	\$1,201.00
10-1400-2340-00-00100 (Employer HSA - Business & Technology)	\$4,300.00
10-1400-2340-00-47450 (Employer HSA-Perkins Grant)	\$452.00
10-1500-2110-00-00000 (TRS - Activities Director)	\$844.24
10-1500-2110-00-00700 (TRS - Co-Curr Non-Athletic)	\$3,869.46

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10-1500-2210-00-00000 (Life Ins - Activities Director)	\$44.00
10-1500-2230-00-02209 (Retiree Dental Insurance)	\$234.00
10-1510-2110-00-00000 (TRS - Athletic Director)	\$2,133.44
10-1510-2110-00-00010 (TRS - Co-Curricular)	\$11,119.87
10-1510-2110-03-15990 (TRS - Athletic Camp Coaches)	\$750.00
10-1510-2210-00-00000 (Life Ins)	\$180.00
10-1510-2220-00-00000 (Health Insurance - Athletics)	\$48,093.00
10-1510-2230-00-00000 (Dental Insurance - Athletics)	\$2,745.00
10-1600-2110-00-00000 (TRS - Summer School Teachers)	\$900.00
10-1600-2110-00-43000 (TRS - Summer Title I)	\$6,829.40
10-1600-2110-02-00260 (TRS - Fresh Start)	\$375.00
10-1650-2110-00-00000 (TRS - Gifted)	\$83.12
10-1700-2110-03-00210 (TRS - Drivers Ed Teachers)	\$1,125.00
10-2113-2110-00-00000 (TRS - Social Workers)	\$7,285.16
10-2113-2210-00-00000 (Life Ins - Social Workers)	\$414.00
10-2113-2220-00-00000 (Health ins - Social Workers)	\$93,911.01
10-2113-2220-00-02209 (Retiree Health Insurance)	\$17,139.00
10-2113-2230-00-00000 (Dental Insurance - Social Workers)	\$6,750.00
10-2113-2270-00-00000 (Annuity - Retirement)	\$15,000.00
10-2113-2340-00-00000 (Employer HSA)	\$3,151.00
10-2114-2210-00-00000 (Life Ins - Office/Clerical)	\$321.00
10-2114-2220-00-00000 (Health Ins - Office/Clerical)	\$82,769.00
10-2114-2230-00-00000 (Dental Ins - Office/Clerical)	\$5,563.00
10-2114-2340-00-00000 (Employer HSA)	\$1,051.00
10-2120-2110-00-00000 (TRS - Guidance Services)	\$18,179.11
10-2120-2210-00-00000 (Life Ins Guidance)	\$1,244.00
10-2120-2220-00-00000 (Health Ins Guidance)	\$257,633.00
10-2120-2220-00-02209 (Retiree Health Insurance)	\$3,637.00
10-2120-2230-00-00000 (Dental Ins Guidance)	\$17,262.00
10-2120-2270-00-00000 (Annuity - Retirement)	\$12,000.00
10-2120-2340-00-00000 (Employer HSA)	\$2,501.00
10-2130-2110-00-00000 (TRS Licensed School Nurse)	\$955.52
10-2130-2210-00-00000 (Life Ins Nurses)	\$290.00
10-2130-2220-00-00000 (Health Ins Nurses)	\$16,052.00
10-2130-2230-00-00000 (Dental Ins Nurses)	\$978.00
10-2130-2340-00-00000 (Employer HSA)	\$401.00
10-2140-2110-00-00000 (TRS - Psychologist)	\$2,870.79
10-2140-2210-00-00000 (Life Ins - Psychologist)	\$166.00
10-2140-2220-00-00000 (Health Ins - Psychologist)	\$38,122.00
10-2140-2230-00-00000 (Dental Ins - Psychologist)	\$2,597.00
10-2152-2110-00-00000 (TRS - Speech Path)	\$2,515.53
10-2152-2210-00-00000 (Life Ins - Speech Path)	\$166.00
10-2152-2220-00-00000 (Health Insurance - Nurse)	\$26,255.00
10-2152-2230-00-00000 (Dental Insurance - Speech)	\$1,804.00
10-2152-2340-00-00000 (Employer HSA)	\$1,051.00
10-2210-2110-00-00000 (TRS - Summer Curr Proj)	\$150.00

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10-2210-2110-00-32200 (TRS - OT - CTEIG)	\$45.00
10-2210-2110-00-46200 (TRS - Teachers IDEA)	\$2,554.00
10-2210-2110-00-49320 (TRS - Title II)	\$2,302.00
10-2210-2220-00-02209 (Retiree Health Insurance)	\$17,683.00
10-2210-2270-00-00000 (Annuity - Retirement)	\$7,500.00
10-2210-2300-00-00000 (Tuition Reimbursement)	\$4,500.00
10-2211-2110-00-00000 (TRS - Asst Sup Curr)	\$2,546.69
10-2211-2210-00-00000 (Life Ins - Asst Sup Curr)	\$180.00
10-2211-2220-00-00000 (Health Ins - Asst Sup Curr)	\$44,617.00
10-2211-2230-00-00000 (Dental Ins - Asst Sup Curr)	\$2,775.00
10-2220-2110-00-00000 (TRS - Librarian)	\$3,085.12
10-2220-2210-00-00000 (Life Ins - Librarian)	\$262.00
10-2220-2220-00-00000 (Health Ins - Media Info)	\$27,395.00
10-2220-2230-00-00000 (Dental Ins - Librarian)	\$1,896.00
10-2220-2340-00-00000 (Employer HSA - Media Services)	\$46.17
10-2230-2210-00-00000 (Life Ins)	\$83.00
10-2230-2220-00-00000 (Health Insurance Assessments)	\$23,653.00
10-2230-2230-00-00000 (Dental Insurance)	\$1,350.00
10-2320-2110-00-00000 (TRS - Administrative)	\$3,323.07
10-2320-2210-00-00000 (Life Ins - Administrative)	\$345.00
10-2320-2220-00-00000 (Health Ins - Administrative)	\$35,197.00
10-2320-2220-00-02209 (Retiree Health Insurance)	\$3,537.00
10-2320-2230-00-00000 (Dental Ins)	\$2,097.00
10-2320-2240-00-00000 (Disability Ins)	\$982.80
10-2320-2270-00-00000 (Annuity - Retirement)	\$7,500.00
10-2330-2110-00-00000 (TRS - Spec Ed Director)	\$2,490.44
10-2330-2210-00-00000 (Life Ins)	\$180.00
10-2330-2220-00-00000 (Health Insurance - Dir Spec Ed)	\$27,817.00
10-2330-2230-00-00000 (Dental Insurance)	\$2,775.00
10-2330-2340-00-00000 (Employer HSA)	\$1,051.00
10-2410-2110-02-00000 (TRS - Princ & AP - Central)	\$4,806.69
10-2410-2110-03-00000 (TRS - Princ & AP - East)	\$6,518.52
10-2410-2210-00-00000 (Life Insurance - Principal)	\$460.00
10-2410-2210-02-00000 (Life Insurance - Principal)	\$221.00
10-2410-2210-03-00000 (Life Insurance - Principal)	\$332.00
10-2410-2220-00-00000 (Health Insurance - Principal)	\$126,395.00
10-2410-2220-00-02209 (Retiree Health Insurance)	\$3,537.00
10-2410-2220-02-00000 (Health Insurance - Principal)	\$31,926.00
10-2410-2220-03-00000 (Health Insurance - Principal)	\$63,203.00
10-2410-2230-00-00000 (Dental Insurance - Principal)	\$7,524.00
10-2410-2230-00-02209 (Retiree Dental Insurance)	\$3,428.00
10-2410-2230-02-00000 (Dental Insurance - Principal)	\$1,804.00
10-2410-2230-03-00000 (Dental Insurance - Principal)	\$4,050.00
10-2410-2300-00-00000 (Tuition Reimbursement)	\$900.00
10-2410-2340-00-00000 (Employer HSA)	\$2,101.00
10-2410-2340-03-00000 (Employer HSA)	\$1,051.00

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10-2490-2110-00-00000 (TRS - Deans)	\$10,462.10
10-2490-2210-00-00000 (Life Ins - Deans)	\$698.00
10-2490-2220-00-00000 (Health Ins - Deans)	\$95,158.00
10-2490-2220-00-02209 (Retiree Health Insurance)	\$3,537.00
10-2490-2230-00-00000 (Dental Ins - Deans)	\$6,800.00
10-2490-2300-00-00000 (Tuition Reimbursement-Deans Support Staff)	\$1,000.00
10-2490-2340-00-00000 (Employer HSA - Deans)	\$1,283.00
10-2510-2110-00-00000 (TRS - Administrative)	\$2,470.30
10-2510-2210-00-00000 (Life Ins - Business Administration)	\$221.00
10-2510-2220-00-00000 (Health Ins - Business)	\$37,110.00
10-2510-2230-00-00000 (Dental Ins - Business Administration)	\$2,700.00
10-2510-2300-00-00000 (Tuition Reimbursement - Business Office)	\$1,600.00
10-2510-2340-00-00000 (Employer HSA)	\$1,051.00
10-2520-2210-00-00000 (Life Ins - Business Office)	\$414.00
10-2520-2220-00-00000 (Health Ins Bookkeeping)	\$69,846.00
10-2520-2230-00-00000 (Dental Ins - Business Office)	\$4,215.00
10-2546-2210-03-00000 (Life Insurance)	\$31.00
10-2546-2220-03-00000 (Health Insurance)	\$8,661.00
10-2546-2230-03-00000 (Dental Insurance)	\$619.00
10-2546-2340-03-00000 (Employer HSA)	\$466.00
10-2630-2210-00-00000 (Life Ins - PR)	\$69.00
10-2630-2220-00-00000 (Health Ins - PR)	\$24,441.00
10-2630-2220-00-02209 (Retiree Health Insurance)	\$4,826.00
10-2630-2230-00-00000 (Dental Ins - Public Relations)	\$1,395.00
10-2630-2230-00-02209 (Retiree Dental Insurance)	\$234.00
10-2631-2210-00-00000 (Life Ins - PR/Foundation)	\$111.00
10-2641-2110-00-00000 (TRS - Asst Sup Pers)	\$2,767.14
10-2641-2210-00-00000 (Life Ins - Asst Sup Pers)	\$111.00
10-2641-2220-00-00000 (Health Insurance - Personnel Administration)	\$23,653.00
10-2641-2230-00-00000 (Dental Insurance - Personnel Administration)	\$1,350.00
10-2643-2210-00-00000 (Life Insurance - Persnnel Office)	\$166.00
10-2643-2220-00-00000 (Health Insurance - Personnel)	\$28,930.00
10-2643-2220-00-02209 (Retiree Health Insurance)	\$3,395.00
10-2643-2230-00-00000 (Dental Insurance - Personnel)	\$1,987.00
10-2643-2340-00-00000 (Employer HSA)	\$423.00
10-2660-2210-00-00000 (Life Ins - Technology)	\$803.00
10-2660-2220-00-00000 (Health Ins - Technology)	\$179,248.00
10-2660-2230-00-00000 (Dental Ins - Technology)	\$11,488.00
10-2660-2340-00-00000 (Employer HSA)	\$1,051.00
11-3210-2210-00-00000 (Obsolete-Do Not Use)	\$69.00
11-3210-2210-03-00000 (Life Insurance)	\$206.00
11-3210-2210-03-15460 (Life Insurance CWC)	\$83.00
11-3210-2210-03-15470 (Life Insurance-Aquatics)	\$16.00
11-3210-2210-03-15480 (Life Insurance-Swim Club Director)	\$17.00
11-3210-2220-00-02209 (Retiree Health Insurance)	\$4,826.00
11-3210-2220-03-15460 (Health Insurance CWC)	\$23,653.00

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11-3210-2220-03-15470 (Health Insurance-Aquatics)	\$11,827.00
11-3210-2220-03-15480 (Health Insureance Swim Club Director)	\$11,827.00
11-3210-2230-03-15460 (Dental Insurance CWC)	\$1,350.00
11-3210-2230-03-15470 (Dental Insurance-Aquatics)	\$675.00
11-3210-2230-03-15480 (Dental Insurnce-Swim Club Director)	\$675.00
Object Total	\$5,739,715.46
Object 3xxx	
10-1130-3160-00-00020 (Software-Web Based)	\$300.00
10-1130-3160-00-00060 (Software-Web Based)	\$4,000.00
10-1130-3160-00-00080 (Software-Web Based)	\$1,600.00
10-1130-3160-00-00110 (Software-Web Based)	\$3,000.00
10-1130-3160-00-00130 (Software-Web Based)	\$500.00
10-1130-3160-00-00610 (Software License-Regular Education)	\$475,000.00
10-1130-3160-00-00611 (Software License-Students Only)	\$100,000.00
10-1130-3160-00-24846 (Web-Based Software Licenses-Citgo Donation)	\$20,400.00
10-1130-3190-00-00080 (Prof Serv - PE)	\$700.00
10-1130-3190-00-00130 (Prof Serv - Science)	\$500.00
10-1130-3190-00-00180 (Contractual Services-Band)	\$1,000.00
10-1130-3190-00-00200 (Purchased Services - Marching Band)	\$12,000.00
10-1130-3190-00-00400 (Other Prof Serv AFJROTC)	\$500.00
10-1130-3230-00-00020 (Repairs & Maint - Art)	\$600.00
10-1130-3230-00-00080 (Repairs & Maint - PE)	\$1,000.00
10-1130-3230-00-00130 (Repairs & Maint - Science)	\$3,000.00
10-1130-3230-00-00180 (Repairs & Maint - Band)	\$10,500.00
10-1130-3230-00-00611 (Warranty Maintenance Contract-Chromebooks)	\$226,000.00
10-1130-3230-00-10020 (Repairs & Maint - Copy Machines)	\$105,000.00
10-1130-3250-00-00180 (Rentals - Band)	\$6,000.00
10-1130-3250-00-10020 (Lease PMTS - Copy Machines)	\$120,000.00
10-1130-3320-00-00000 (Intersch Travel)	\$7,000.00
10-1130-3320-00-00090 (Student Travel - Facs)	\$2,000.00
10-1130-3320-00-00180 (Travel - Band)	\$8,500.00
10-1130-3320-00-00190 (Travel - Choir)	\$1,500.00
10-1130-3320-00-00400 (AFJROTC Leadership Camp - Travel)	\$1,000.00
10-1130-3900-00-00800 (Purchased Service-Character Ed)	\$500.00
10-1200-3100-00-00000 (Prof Services - Spec Ed)	\$140,000.00
10-1200-3160-00-46200 (Web Based Software)	\$32,937.00
10-1200-3190-00-46990 (Professional Services-Step Grant-DRS)	\$50,000.00
10-1200-3230-00-00000 (Repairs & Maintenance Special Education)	\$1,000.00
10-1200-3320-00-00000 (Interschol Travel)	\$4,500.00
10-1200-3320-00-46990 (Staff Travel - Step Grant)	\$500.00
10-1202-3320-00-12020 (Prof Development - TMH)	\$500.00
10-1202-3320-09-12020 (Prof Development - CCC)	\$500.00
10-1203-3320-00-12030 (Prof Development - EMH)	\$500.00
10-1212-3320-00-12120 (Prof Devel BD)	\$500.00
10-1220-3320-00-12200 (Prof Develop - Cross Cat)	\$500.00
10-1250-3160-00-43000 (Web Based Software-Title I)	\$18,600.00

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10-1250-3190-00-43000 (Purchased Services Title I)	\$4,718.00
10-1400-3160-00-32200 (Web Based Software - CTEI Grant)	\$60,000.00
10-1400-3230-00-00100 (Rep & Maint - Business/Tech Ed)	\$1,000.00
10-1400-3320-00-00000 (Interschl Travel)	\$2,000.00
10-1400-3320-00-00100 (Student Travel)	\$8,000.00
10-1400-3320-00-00280 (Travel - Co-Op Education)	\$1,000.00
10-1500-3190-00-00000 (Contract Serv - Student Activ)	\$1,250.00
10-1500-3190-03-15600 (Contract Serv - Drama)	\$5,000.00
10-1500-3190-03-15610 (Purchased Services)	\$600.00
10-1500-3190-03-15700 (Contract Serv - Speech)	\$2,000.00
10-1500-3230-00-00000 (Rental-Student Activities)	\$9,000.00
10-1500-3320-00-00000 (Travel - Student Activities)	\$20,000.00
10-1500-3320-00-15400 (Travel-Skills USA)	\$15,000.00
10-1500-3600-03-15500 (Yearbook Printing)	\$1,500.00
10-1510-3160-03-00010 (Software-Web Based)	\$10,000.00
10-1510-3190-03-00010 (Professional Services)	\$138,500.00
10-1510-3190-03-15800 (Purch Services - Invitationals)	\$2,500.00
10-1510-3190-03-15900 (Officials - IHSA)	\$4,000.00
10-1510-3190-03-15990 (Purchased Services - Athletic Camps)	\$30,000.00
10-1510-3230-03-00010 (Repair & Maint Athletics)	\$37,000.00
10-1510-3250-03-15140 (Court Rentals-Boys Tennis)	\$1,500.00
10-1510-3250-03-15800 (Invitational Rentals)	\$1,300.00
10-1510-3320-03-15900 (Travel - IHSA)	\$40,000.00
10-1510-3900-00-00010 (ArbiterPay Fees)	\$1,000.00
10-1540-3600-00-00000 (Print Serv - Porter Press)	\$1,000.00
10-1600-3190-00-00400 (AFJROTC - Other Purch Serv)	\$250.00
10-1650-3160-00-00000 (Software)	\$500.00
10-1650-3190-00-00000 (Purchased Serv - Gifted)	\$115,000.00
10-1650-3310-00-00000 (Pupil Travel - Gifted)	\$500.00
10-2120-3160-00-00000 (Software Subscription)	\$25,000.00
10-2120-3230-00-00000 (Repairs & Maint - Guidance)	\$200.00
10-2120-3320-00-00000 (Prof Devel - Guidance)	\$3,500.00
10-2120-3400-00-00000 (Translation Services)	\$500.00
10-2140-3190-00-00000 (Psychological Testing)	\$3,000.00
10-2191-3190-03-00000 (Graduation Purchased Services - East)	\$20,000.00
10-2210-3190-00-00000 (Prof Serv - Dist Staff Dev)	\$2,500.00
10-2210-3190-00-49320 (Prof Serv - Title II)	\$10,253.00
10-2210-3320-00-00000 (Prof Devel - Dist Staff Dev)	\$28,000.00
10-2210-3320-00-00020 (Prof Devel - Art)	\$1,750.00
10-2210-3320-00-00050 (Prof Devel - English)	\$6,500.00
10-2210-3320-00-00060 (Prof Devel - World Languages)	\$5,500.00
10-2210-3320-00-00080 (Prof Devel - PE)	\$2,500.00
10-2210-3320-00-00100 (Prof Devel - B/Tech Ed)	\$5,000.00
10-2210-3320-00-00110 (Prof Devel - Mathematics)	\$10,000.00
10-2210-3320-00-00130 (Prof Devel - Science)	\$4,000.00
10-2210-3320-00-00150 (Prof Devel - Social Studies)	\$3,500.00

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10-2210-3320-00-00180 (Professional Development - Band)	\$2,000.00
10-2210-3320-00-00190 (Professional Development - Choir)	\$500.00
10-2210-3320-00-00290 (Prof Devel - Voc Ed Dir)	\$250.00
10-2210-3320-00-00700 (Prof Devel - Activities)	\$3,750.00
10-2210-3320-00-24846 (Professional Development-Citgo Donation)	\$5,000.00
10-2210-3320-00-33050 (Prof Devel - TBE/TPI)	\$1,200.00
10-2210-3320-00-33500 (Prof Devel - Gifted)	\$5,300.00
10-2210-3320-00-46200 (Prof Devel - IDEA)	\$32,000.00
10-2210-3320-00-49320 (Prof Devel - Title II)	\$21,000.00
10-2210-3320-03-00010 (Prof Devel - Athletics)	\$9,500.00
10-2210-3320-03-00800 (Prof Devel - Character Ed)	\$600.00
10-2220-3160-00-00000 (Contractual Data Processing)	\$20,000.00
10-2220-3320-02-00000 (Prof Devel - Central Media Info Serv)	\$1,000.00
10-2220-3320-03-00000 (Prof Devel - East Media Info Serv)	\$912.00
10-2221-3190-03-00000 (Consultants - Speakers - East)	\$1,000.00
10-2223-3230-03-00000 (Repairs & Maint - East Media)	\$250.00
10-2223-3320-03-00000 (Prof Devel - East Audio Visual)	\$250.00
10-2230-3160-00-00000 (Data Proc - Assessment)	\$50,000.00
10-2230-3320-00-00000 (Prof Dev - Assessment Services)	\$1,500.00
10-2310-3170-00-00000 (Audit Services)	\$21,750.00
10-2310-3180-00-00000 (Legal Services)	\$100,000.00
10-2310-3190-00-00000 (Other Prof Services)	\$24,000.00
10-2310-3320-00-00000 (Prof Dev - Board of Ed)	\$17,000.00
10-2310-3830-00-00000 (Unemployment Comp)	\$75,000.00
10-2310-3840-00-00000 (Workers Comp Ins)	\$290,926.00
10-2310-3850-00-00000 (Liability Ins)	\$235,911.00
10-2313-3860-00-00000 (Bonds/Other Ins)	\$16,679.00
10-2320-3190-00-00000 (Professional Services)	\$1,000.00
10-2320-3320-00-00000 (Prof Dev - Supt Office)	\$2,000.00
10-2330-3110-00-00000 (Admin Fees - Lasec)	\$35,000.00
10-2330-3190-00-00000 (Medicare Adm Services)	\$13,000.00
10-2330-3190-00-46200 (Membership in Infinitec)	\$2,500.00
10-2330-3320-00-00000 (Prof Dev Dir Sp Ed)	\$250.00
10-2410-3190-02-00000 (Professional Service-Speakers)	\$700.00
10-2410-3230-00-00000 (Repairs - Security / Student Parking)	\$500.00
10-2410-3230-00-10040 (Repairs - Photo ID)	\$250.00
10-2410-3230-02-00000 (Repairs - Central)	\$500.00
10-2410-3230-03-00000 (Repairs - East)	\$500.00
10-2410-3250-02-00000 (Rental Contract-Folding Machine)	\$2,000.00
10-2410-3250-03-00000 (Rental Contract-Folding Machine)	\$2,000.00
10-2410-3320-02-00000 (Prof Devel - Central)	\$2,000.00
10-2410-3320-03-00000 (Prof Devel - East)	\$4,500.00
10-2410-3900-03-00000 (Other Purchased Services)	\$100.00
10-2490-3320-02-00000 (Prof Dev - Deans/Attend - Central)	\$750.00
10-2490-3320-03-00000 (Prof Dev - Deans/Attend - East)	\$1,500.00
10-2510-3190-00-00000 (Other Prof Serv - Business)	\$9,000.00

Education Fund Expenditures

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	2021 Budget
10-2510-3320-00-00000 (Prof Dev - Business)	\$4,000.00
10-2520-3160-00-00000 (Software - Web Based)	\$75,000.00
10-2520-3190-00-00000 (Purchased Services)	\$28,000.00
10-2520-3230-00-00000 (Repairs-Business Office)	\$1,500.00
10-2520-3250-00-00000 (Rentals - Business Office)	\$10,000.00
10-2520-3410-00-00000 (Postage - Business)	\$32,000.00
10-2520-3500-00-00000 (Advertising/Legal Notices)	\$3,000.00
10-2520-3600-00-00000 (Printing & Binding - Business)	\$2,000.00
10-2520-3900-00-00000 (Credit Card Fees)	\$60,000.00
10-2553-3310-00-43000 (Homeless Transportation - Title I)	\$18,000.00
10-2560-3160-00-01110 (Food Serv - Prof Serv)	\$8,500.00
10-2560-3230-00-01110 (Food Serv - Repair & Maint)	\$2,500.00
10-2630-3160-00-00000 (Web-Based Software/Website Hosting)	\$3,500.00
10-2630-3190-00-00000 (Prof Serv - Info Serv)	\$1,000.00
10-2630-3500-00-00000 (Advertising)	\$1,000.00
10-2631-3320-00-00000 (Prof Dev - PR)	\$3,000.00
10-2632-3600-00-00000 (Printing Serv - Public Relations)	\$5,000.00
10-2632-3600-00-00700 (Printing Serv - Clubs/Activities)	\$8,200.00
10-2632-3600-01-00000 (Printing Serv - District Office)	\$2,000.00
10-2632-3600-02-00000 (Printing Serv - Central)	\$9,500.00
10-2632-3600-03-00000 (Printing Serv - East)	\$25,000.00
10-2640-3160-00-00000 (Software - Web Based)	\$80,000.00
10-2640-3500-00-49320 (Advertising - Title II)	\$3,750.00
10-2641-3190-00-00000 (Purchased Services - Personnel)	\$8,000.00
10-2641-3250-00-00000 (Rentals - Personnel)	\$1,000.00
10-2641-3500-00-00000 (Advertising - Personnel)	\$1,000.00
10-2643-3320-00-00000 (Prof Devel - Personnel Office)	\$1,500.00
10-2660-3160-00-00000 (Data Proc/Stat Services)	\$220,000.00
10-2660-3160-00-46200 (Web Based Software-Easy IEP)	\$13,500.00
10-2660-3190-00-00000 (Professional Service- Technology)	\$131,000.00
10-2660-3230-00-00000 (Repairs - Technology)	\$40,000.00
10-2660-3250-00-00000 (Technology Lease)	\$93,000.00
10-2660-3320-00-00000 (Prof Devel - CAIS)	\$18,000.00
10-3000-3160-00-00000 (Comm Services - Web Based Software)	\$7,000.00
11-2660-3230-03-15460 (Software Maintenance - CWC)	\$3,000.00
11-2660-3230-03-15480 (Software Maintenance - Swim Club)	\$1,500.00
11-3210-3140-03-15460 (Contractual-CWC Intramural Programs)	\$1,200.00
11-3210-3190-03-15460 (Contractual CWC Programs)	\$1,000.00
11-3210-3320-03-15460 (Professional Development-CWC)	\$2,000.00
11-3210-3500-03-15460 (Advertisemente CWC Programs)	\$2,000.00
11-3210-3500-03-15480 (Advertising-Swim Club)	\$1,500.00
11-3210-3900-03-15480 (Travel Expense-Swim Club)	\$1,500.00
Object Total	\$3,957,436.00
Object 4xxx	
10-1130-4100-00-00020 (Supplies - Art)	\$26,500.00
10-1130-4100-00-00050 (Supplies - English)	\$13,000.00

Education Fund Expenditures

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10-1130-4100-00-00060 (Supplies - World Language)	\$8,650.00
10-1130-4100-00-00080 (Supplies - PE)	\$15,000.00
10-1130-4100-00-00110 (Supplies - Mathematics)	\$7,000.00
10-1130-4100-00-00130 (Supplies - Science)	\$32,000.00
10-1130-4100-00-00150 (Supplies - Social Studies)	\$5,000.00
10-1130-4100-00-00180 (Supplies - Band)	\$23,000.00
10-1130-4100-00-00190 (Supplies - Chorus)	\$2,500.00
10-1130-4100-00-00200 (Supplies - Marching Band)	\$9,000.00
10-1130-4100-00-00400 (Supplies-AFJROTC)	\$500.00
10-1130-4100-00-00610 (Supplies-Technology Student)	\$5,000.00
10-1130-4100-00-00611 (Tech Supplies-Students Only)	\$400,000.00
10-1130-4100-00-24846 (Supplies-Citgo Donation)	\$15,000.00
10-1130-4100-00-33050 (Supplies TBE-TPI)	\$2,500.00
10-1130-4100-02-00800 (Supplies-Character Education-Central)	\$1,000.00
10-1130-4100-02-00810 (Supplies - Reality Store - Central)	\$1,200.00
10-1130-4100-02-10020 (Supplies - Copy Machines - Central)	\$10,800.00
10-1130-4100-03-00800 (Supplies-Character Education)	\$7,000.00
10-1130-4100-03-10010 (Supplies - Char Ed/Stud Recog - East)	\$1,000.00
10-1130-4100-03-10020 (Supplies - Copy Machines - East)	\$35,000.00
10-1130-4102-00-00080 (Supplies - PE - Foundation Mini-Grant)	\$500.00
10-1130-4130-00-00080 (Supplies - PE Uniforms)	\$37,000.00
10-1130-4130-02-00000 (Supplies - Bookstore - Central)	\$550.00
10-1130-4130-03-00000 (Supplies - Bookstore - East)	\$500.00
10-1130-4220-00-00050 (Books - Paperback)	\$100,000.00
10-1130-4220-02-00000 (Workbooks - Central)	\$1,000.00
10-1130-4220-03-00000 (Workbooks - East)	\$7,500.00
10-1130-4910-00-00130 (Supplies - Science - Horticulture)	\$5,000.00
10-1130-4920-00-00080 (Supplies - Locks - Physical Ed)	\$7,200.00
10-1200-4100-00-00000 (Supplies - Special Ed)	\$1,500.00
10-1200-4100-00-46200 (Supplies - IDEA)	\$6,000.00
10-1200-4100-00-46990 (Supplies - Step Grant)	\$2,000.00
10-1200-4140-00-46990 (Supplies - Curriculum - Step Grant)	\$2,000.00
10-1202-4100-00-12020 (Prog Supplies - TMH)	\$1,500.00
10-1202-4100-09-12020 (Prog Supplies - CCC)	\$6,000.00
10-1202-4190-00-12020 (Groceries - TMH Prog)	\$1,500.00
10-1202-4910-09-12020 (Resale Supplies - CCC Programs)	\$1,000.00
10-1203-4100-00-12030 (Prog Supplies - EMH)	\$1,000.00
10-1212-4100-00-12120 (Prog Supplies - BD)	\$5,000.00
10-1220-4100-00-12200 (Program Supplies - CC)	\$4,000.00
10-1250-4100-00-43000 (Supplies - Title I)	\$1,700.00
10-1400-4100-00-00090 (Supplies - Facs)	\$60,000.00
10-1400-4100-00-00100 (Supplies - Business/Tech Ed)	\$75,000.00
10-1400-4100-00-00290 (Supplies - Voc Ed Dir)	\$250.00
10-1400-4140-00-32200 (Curr Materials - CTEIG)	\$19,687.00
10-1400-4140-00-47450 (Curr Materials - Perkins)	\$11,287.00
10-1400-4190-00-00000 (Supplies - Skill Olympics)	\$2,500.00

Education Fund Expenditures

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10-1400-4910-00-00100 (Resale Supplies - Tech Ed)	\$30,000.00
10-1500-4100-00-00000 (Supplies - Activites)	\$8,500.00
10-1500-4100-00-15400 (Supplies-Skills USA)	\$750.00
10-1500-4100-00-15710 (Supplies - Speech Tournament)	\$500.00
10-1500-4100-03-15600 (Supplies - Drama)	\$8,000.00
10-1500-4100-03-15610 (Supplies)	\$2,250.00
10-1500-4100-03-15700 (Supplies - Speech)	\$1,000.00
10-1500-4190-00-00000 (Supplies - Homecoming)	\$4,000.00
10-1510-4100-03-00010 (Supplies - Athletics)	\$103,000.00
10-1510-4100-03-15800 (Invitational Supplies)	\$24,000.00
10-1510-4100-03-15900 (IHSA Supplies)	\$5,000.00
10-1510-4100-03-15990 (Supplies - Athletic Camps)	\$25,000.00
10-1510-4130-03-00010 (Supplies - Athletics - Uniforms)	\$80,000.00
10-1600-4100-00-00260 (Supplies- Fresh Start)	\$6,000.00
10-1600-4100-00-12200 (Supplies - Sp Ed Summer School)	\$800.00
10-1650-4100-00-00000 (Supplies - Gifted)	\$5,000.00
10-2120-4100-00-00000 (Supplies - Guidance)	\$14,000.00
10-2130-4100-00-49983 (Health Services Supplies - ESSER Grant)	\$8,358.00
10-2140-4100-00-00000 (Supplies - Psychology)	\$500.00
10-2191-4100-03-00000 (Graduation Supplies - East)	\$30,000.00
10-2210-4100-00-00000 (Supplies - Staff Dev - D)	\$2,500.00
10-2210-4100-00-00050 (Professional Development Supplies - English)	\$1,000.00
10-2210-4100-00-00110 (Professional Development Supplies-Mathematics)	\$3,000.00
10-2210-4100-00-00130 (Professional Development Supplies-Science)	\$250.00
10-2210-4100-00-33050 (Supplies ESL Articulation Meeting)	\$500.00
10-2210-4100-00-49320 (Supplies - Training Materials - Title II)	\$3,750.00
10-2210-4100-03-00800 (Supplies - Character Ed)	\$600.00
10-2220-4100-00-38000 (Supplies - Library Grant)	\$2,818.00
10-2220-4100-02-00000 (Supplies - Central Media Info Servcies)	\$10,600.00
10-2220-4100-03-00000 (Supplies - East Media Info Services)	\$12,000.00
10-2220-4110-03-00000 (Supplies - Audio Visual - East)	\$2,000.00
10-2220-4400-02-00000 (Supplies - Magazines - Central)	\$100.00
10-2220-4400-03-00000 (Supplies - Magazines - East)	\$700.00
10-2220-4410-03-00000 (Newspaper Subscriptions-East)	\$150.00
10-2221-4100-03-00000 (Supplies - Speakers - East)	\$1,000.00
10-2230-4100-00-00000 (Supplies - Test Scoring)	\$3,500.00
10-2230-4100-00-00450 (Supplies-ACT/PSAT)	\$1,000.00
10-2230-4100-00-46200 (Assessment Supplies-IDEA)	\$2,575.00
10-2310-4100-00-00000 (Supplies - Board of Ed)	\$7,000.00
10-2320-4100-00-00000 (Supplies - Supt Office)	\$6,000.00
10-2330-4100-00-00000 (Supplies - Sp Ed Director)	\$1,000.00
10-2410-4100-02-00000 (Supplies - Principal - Central)	\$8,500.00
10-2410-4100-03-00000 (Supplies - Principal - East)	\$25,000.00
10-2410-4100-03-10030 (Supplies - Security)	\$1,500.00
10-2410-4130-00-00000 (Supplies - Security / Student Parking)	\$1,500.00
10-2410-4190-00-00000 (Supplies - Photo IDs/Lanyards)	\$11,000.00

Education Fund Expenditures

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	2021 Budget
10-2490-4100-00-00000 (Supplies-Deans-East incl Uniforms)	\$4,000.00
10-2490-4100-02-00000 (Supplies - Deans - Central)	\$4,000.00
10-2520-4100-00-00000 (Supplies-Business Office)	\$5,000.00
10-2560-4100-00-01110 (Food Serv - Supplies)	\$12,500.00
10-2560-4190-00-00890 (Satellite Lunch Program-Food Cost-Fairmont 89)	\$192,500.00
10-2560-4190-00-00910 (Satellite Lunch Program-Food Cost-District 91)	\$93,000.00
10-2560-4190-00-01110 (Free Lunches)	\$92,500.00
10-2630-4100-00-00000 (Supplies - Info Serv)	\$1,500.00
10-2641-4100-00-00000 (Supplies - Personnel)	\$20,000.00
10-2660-4100-00-00000 (Supplies - Data Processing)	\$75,000.00
10-3900-4100-00-33050 (Supplies-TBE/TPI-Community Services)	\$1,200.00
10-3900-4100-00-43000 (Title I Supplies)	\$400.00
11-3210-4100-03-15460 (Supplies CWC Programs)	\$5,500.00
11-3210-4100-03-15470 (Supplies-Aquatics)	\$1,000.00
11-3210-4100-03-15480 (Supplies-Swim Club)	\$5,000.00
11-3210-4100-03-15490 (Supplies-Age Group Swim)	\$2,500.00
11-3210-4130-03-15460 (Supplies Intramural Programs)	\$10,000.00
11-3210-4910-03-15480 (Supplies-Swim Club Concessions)	\$5,000.00
Object Total	\$1,978,625.00
Object 5xxx	
10-1130-5500-00-00020 (Equipment - Art)	\$4,000.00
10-1130-5500-00-00080 (Equipment - PE)	\$20,000.00
10-1130-5500-00-00130 (Equipment - Science)	\$8,000.00
10-1130-5500-00-00180 (Equipment - Band)	\$31,287.00
10-1130-5500-00-00190 (Equipment - Chorus)	\$7,000.00
10-1130-5500-00-00200 (Equipment - Marching Band)	\$129,807.00
10-1130-5500-00-00500 (Equipment - Andrew Gift)	\$50,000.00
10-1130-5500-00-24846 (Equipment-Citgo Donation)	\$2,500.00
10-1200-5500-00-46990 (Equipment - Step Grant)	\$20,000.00
10-1202-5500-00-12020 (Equipment - TMH)	\$1,200.00
10-1212-5500-00-12120 (Equipment - BD)	\$1,500.00
10-1500-5500-00-00000 (Equipment - Activites)	\$500.00
10-1510-5400-03-00010 (Building Improvements - Athletics)	\$11,000.00
10-1510-5500-03-00010 (Equipment - Athletics)	\$24,000.00
10-2120-5500-00-00000 (Equipment - Guidance)	\$2,000.00
10-2223-5500-00-00000 (Equipment - Audio Visual)	\$1,000.00
10-2320-5500-00-00000 (Equipment - Supt Office)	\$1,000.00
10-2410-5500-03-00000 (Equipment - Principal - East)	\$3,500.00
10-2410-5500-03-10030 (Equipment - Student Parking)	\$850.00
10-2410-5510-03-10030 (Equipment - Security)	\$2,000.00
10-2520-5500-00-00000 (Capital Expenditure-Business Office)	\$3,000.00
10-2560-5500-00-01110 (Food Serv - Equipment)	\$20,000.00
10-2630-5500-00-00000 (Equipment - PR)	\$1,340.00
10-2641-5500-00-00000 (Equipment - Human Resources)	\$1,000.00
10-2660-5500-00-00000 (Hardware & Equipment - Tech)	\$300,000.00
11-3210-5500-03-15460 (Equipment CWC Programs)	\$50,000.00

Education Fund Expenditures

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2021 Budget

Object Total	2021 Budget
Object 6xxx	
10-1130-6400-00-00050 (Dues and Fees - English)	\$500.00
10-1130-6400-00-00060 (Dues and Fees - World Language)	\$150.00
10-1130-6400-00-00080 (Dues and Fees - PE)	\$120.00
10-1130-6400-00-00150 (Dues and Fees - Social Studies)	\$200.00
10-1130-6400-00-00180 (Dues and Fees - Band)	\$7,000.00
10-1130-6400-00-00190 (Dues and Fees - Chorus)	\$1,000.00
10-1130-6400-00-00200 (Dues & Fees - Marching Band)	\$3,000.00
10-1130-6400-00-24846 (Dues & Fees-Citgo Donation)	\$1,600.00
10-1130-6900-00-00110 (Dues and Fees - Math)	\$500.00
10-1400-6400-00-00000 (Dues & Fees - Vocation Ed)	\$10,000.00
10-1500-6400-00-15400 (Fees-Skills USA)	\$3,400.00
10-1500-6400-03-15000 (Dues & Fees - Activites)	\$7,500.00
10-1500-6400-03-15600 (Dues & Fees - Drama)	\$3,000.00
10-1500-6400-03-15700 (Dues & Fees - Speech)	\$1,700.00
10-1510-6900-03-00010 (Dues & Fees - Athletics)	\$65,000.00
10-1510-6900-03-15800 (Invitational Dues & Fees)	\$6,000.00
10-1510-6900-03-15900 (Fees Paid-IHSA)	\$1,000.00
10-1911-6700-00-00000 (Tuition - Private - Regular)	\$65,000.00
10-1912-6700-00-00000 (Tuition - Private- Spec Ed)	\$1,850,000.00
10-1917-6700-00-00000 (Tuition - Private - CTE)	\$14,500.00
10-2120-6400-00-00000 (Dues & Fees Guidance)	\$750.00
10-2140-6400-00-00000 (Dues & Fees - Psych)	\$250.00
10-2210-6400-00-00060 (Professional Memberships)	\$500.00
10-2210-6400-00-00080 (Dues & Fees - PE Faculty)	\$380.00
10-2210-6400-00-00110 (Professional Membership Dues - Math)	\$100.00
10-2210-6400-00-00130 (Professional Memberships Science)	\$500.00
10-2210-6400-00-00290 (Professional Dues & Fees-Voc Ed Dir)	\$350.00
10-2210-6400-00-46200 (Dues & Fees - IDEA)	\$1,600.00
10-2210-6400-00-49320 (Dues & Fees-Title II)	\$1,000.00
10-2210-6400-03-00010 (Dues & Fees - Athletics)	\$500.00
10-2211-6400-00-00000 (Dues & Fees - Asst Sup Curr)	\$500.00
10-2220-6400-02-00000 (Dues & Fees - Media - Central)	\$200.00
10-2220-6400-03-00000 (Dues & Fees - Media - East)	\$300.00
10-2310-6400-00-00000 (Dues & Fees - Board of Ed)	\$17,000.00
10-2310-6900-00-00000 (Other Board Expenses)	\$750.00
10-2320-6400-00-00000 (Dues & Fees - Supt Office)	\$8,000.00
10-2320-6900-00-00000 (Other Expenses - Supt Office)	\$200.00
10-2330-6400-00-00000 (Dues & Fees - Sp Ed Dir)	\$750.00
10-2410-6400-00-00000 (Dues & Fees - Principal East)	\$1,500.00
10-2410-6400-02-00000 (Dues & Fees - Principal Central)	\$1,000.00
10-2510-6400-00-00000 (Dues & Fees - Business)	\$2,500.00
10-2520-6900-00-00000 (Other Exp Business Office)	\$325.00
10-2630-6400-00-00000 (Dues & Fees - PR/Foundations)	\$1,000.00
10-2641-6400-00-00000 (Dues & Fees - Personnel)	\$3,500.00

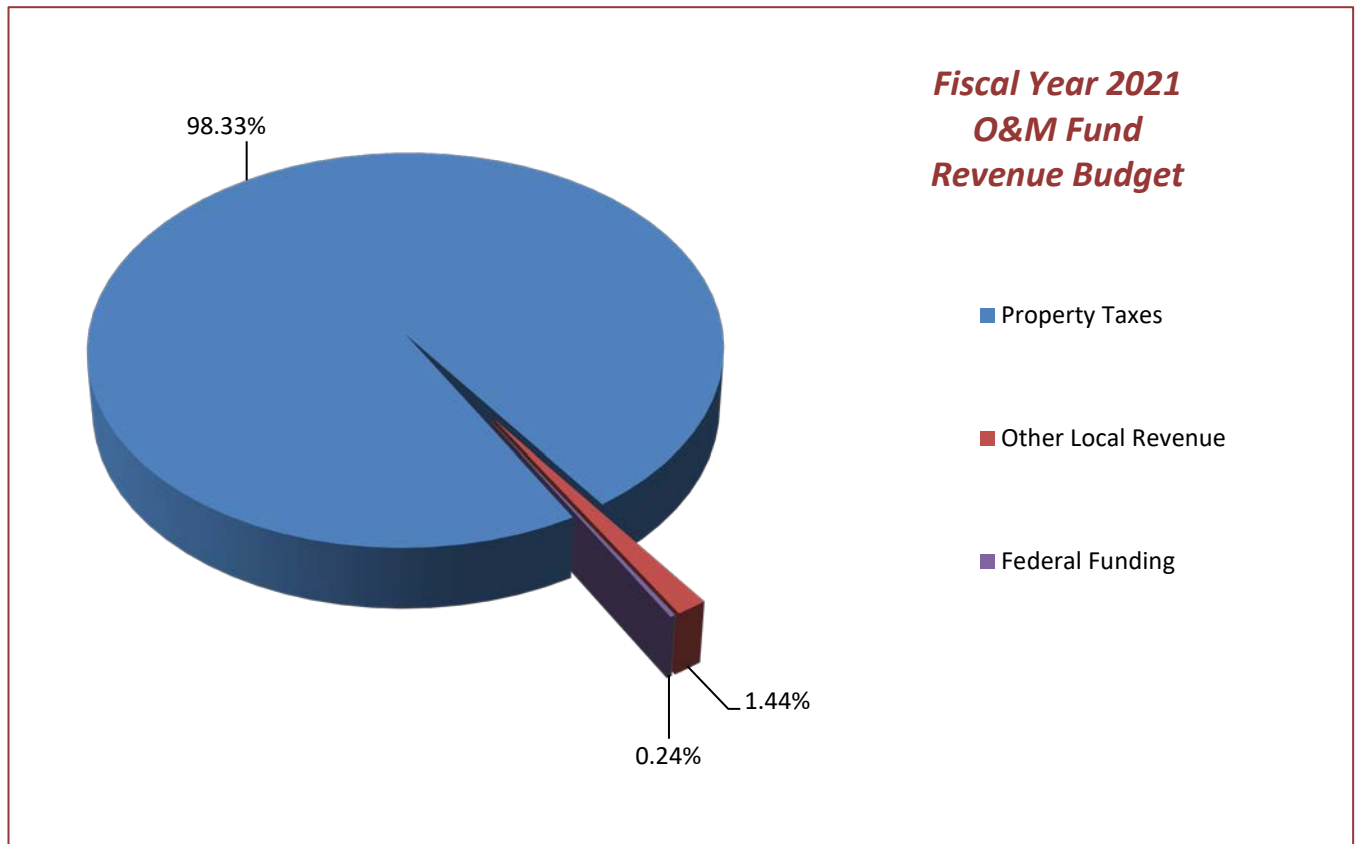
Education Fund Expenditures

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	2021 Budget
10-4210-6700-00-00000 (Tuition - Gov - Regular)	\$13,000.00
10-4220-6700-00-00000 (Tuition - Gov - Spec Ed)	\$700,000.00
10-4240-6700-00-00000 (Tuition - Gov - CTE)	\$325,000.00
10-6000-6900-00-00000 (Contingency)	\$500,000.00
11-3210-6400-03-15460 (Dues & Fees CWC Programs)	\$500.00
11-3210-6400-03-15470 (Dues & Fees-Aquatics)	\$500.00
11-3210-6400-03-15480 (Dues & Fees-Swim Club)	\$20,000.00
Object Total	\$3,643,625.00
Grand Total	\$47,633,906.00

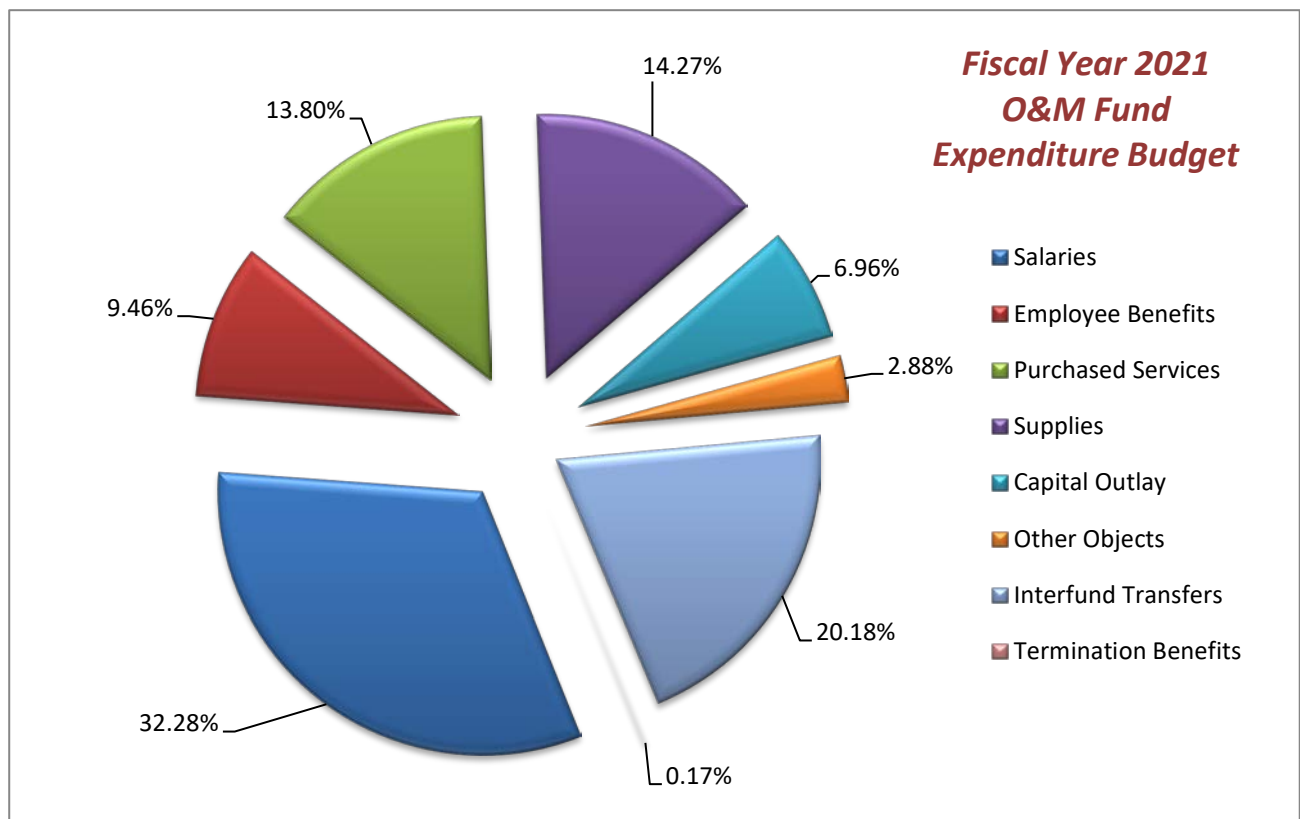
Operations & Maintenance Fund Revenue Summary

	FY 2021 Budget	FY 2020 Amended Budget	FY 2020 Actual
Property Taxes	7,799,588	8,455,756	8,464,446
Other Local Revenue	113,993	509,330	526,815
State Funding	-	-	50,000
Federal Funding	18,800	-	-
	<u>7,932,381</u>	<u>8,965,086</u>	<u>9,041,261</u>



Operations & Maintenance Fund Expenditure Summary

	FY 2021 Budget	FY 2020 Amended Budget	FY 2020 Actual
Salaries	2,786,809	2,816,416	2,751,925
Employee Benefits	816,196	831,820	814,507
Purchased Services	1,191,095	1,147,370	1,045,506
Supplies	1,231,745	1,060,800	1,011,509
Capital Outlay	600,766	816,054	795,978
Other Objects	248,900	1,050	1,330
Interfund Transfers	1,741,870	2,249,538	2,249,536
Termination Benefits	15,000	15,000	16,170
	8,632,381	8,938,048	8,686,461



Operations & Maintenance Fund Fund Balance Summary

Fund Balance July 1, 2020	8,664,516
+ Projected Revenues	7,932,381
- Projected Expenditures	<u>(8,632,381)</u>
Fund Balance June 30, 2021	<u><u>7,964,516</u></u>



Operations and Maintenance Fund Revenue

LTHS-205

2021 Budget

Grand Total

Function 1xxx

20-1110-0000-00-01000 (Gen Levy-Current Year)	\$3,125,310.00
20-1110-0000-00-02000 (Gen Levy-First Prior Year)	\$4,674,278.00
20-1510-0000-00-01000 (Interest on Investments)	\$28,055.00
20-1510-0000-00-02000 (Interest on Taxes)	\$1,800.00
20-1910-0000-00-00000 (Rental Fees)	\$50,000.00
20-1950-0000-00-00000 (Refund-Prior Year Expense)	\$31,338.00
20-1960-0000-00-00000 (TIF Surplus)	\$1,800.00
20-1980-0000-00-00000 (Vendor Contract Rev)	\$1,000.00

Function Total \$7,913,581.00

Function 4xxx

20-4998-0000-00-03000 (ESSER Grant)	\$18,800.00
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Function Total \$18,800.00

Grand Total \$7,932,381.00

Grand Total

Object 1xxx

20-2541-1110-00-00000 (Salary-Administrator)	\$357,036.16
20-2542-1160-00-00000 (Salaries - Maintenance)	\$6,200.00
20-2542-1160-02-00000 (Salaries - Maintenance - Central)	\$161,470.15
20-2542-1160-03-00000 (Salaries - Maintenance - East)	\$471,016.00
20-2542-1190-00-00000 (Salaries Custodians)	\$5,000.00
20-2542-1190-02-00000 (Salaries - Custodians - Central)	\$340,563.20
20-2542-1190-03-00000 (Salaries - Custodians - East)	\$876,747.69
20-2542-1280-02-00000 (Salaries - Part Time Central)	\$18,300.00
20-2542-1280-03-00000 (Salaries - Part Time East)	\$55,062.00
20-2542-1290-02-00000 (Salaries - Summer Custodians Central)	\$6,600.00
20-2542-1290-03-00000 (Salaries - Summer Custodians East)	\$40,000.00
20-2542-1360-02-00000 (Salaries - OT Maintenance)	\$5,000.00
20-2542-1360-03-00000 (Salaries - OT Maintenance)	\$42,000.00
20-2542-1390-02-00000 (Salaries - OT Custodians)	\$6,000.00
20-2542-1390-03-00000 (Salareis - OT Custodians)	\$42,500.00
20-2543-1110-00-00000 (Salaries - Supervisor - Grounds)	\$53,123.20
20-2543-1190-00-00000 (Salaries - Grounds)	\$134,784.00
20-2543-1280-00-00000 (Temp Sal - PT - Grounds)	\$11,880.00
20-2543-1390-00-00000 (Salaries - OT- Custodial - Grounds)	\$15,000.00
20-2546-1190-00-00000 (Salaries - BLDG Security)	\$118,526.72
20-2546-1390-00-00000 (BLDG Security - OT)	\$20,000.00

Object Total	\$2,786,809.12
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Object 2xxx

20-2540-2220-00-02209 (Retiree Health Insurance)	\$18,384.00
20-2540-2230-00-02209 (Retiree Dental Insurance)	\$702.00
20-2541-2110-00-00000 (TRS - Licensed Administrator)	\$2,617.86
20-2541-2210-00-00000 (Life Ins - Administration)	\$221.00
20-2541-2220-00-00000 (Health Ins Director)	\$43,514.00
20-2541-2230-00-00000 (Dental Insurance - Administration)	\$2,700.00
20-2542-2210-02-00000 (Life Insurance - Maintenance)	\$631.00
20-2542-2210-03-00000 (Life Insurance - Maintenance)	\$2,068.00
20-2542-2220-02-00000 (Health Insurance - Maintenance)	\$187,190.02
20-2542-2220-03-00000 (Health Insurance - Maintenance)	\$410,757.00
20-2542-2230-02-00000 (Dental Insurance - Maintenance)	\$9,270.00
20-2542-2230-03-00000 (Dental insurance - Maintenance)	\$26,181.00
20-2542-2300-00-00000 (Tuition Reimb - ESP)	\$1,800.00
20-2542-2340-03-00000 (Employer HSA - Maintenance)	\$8,695.00
20-2543-2210-00-00000 (Life Insurance - Grounds)	\$276.00
20-2543-2220-00-00000 (Health Insurance - Grounds)	\$44,499.00
20-2543-2230-00-00000 (Dental Insurance - Grounds)	\$2,862.00
20-2543-2340-00-00000 (Employer HSA)	\$1,451.00
20-2546-2210-00-00000 (Life Insurance - Security)	\$152.00
20-2546-2220-00-00000 (Health Insurance - Security)	\$49,730.00
20-2546-2230-00-00000 (Dental insurance - Security)	\$2,495.00

Operations and Maintenance Fund Expenditures

LTHS-205

2021 Budget

Object Total	2021 Budget
Object 3xxx	
20-2542-3190-00-00000 (Other Prof/Tech Services)	\$40,800.00
20-2542-3190-00-01280 (ERATE Reporting Service)	\$5,000.00
20-2542-3210-02-01210 (Sanitation Services - Central)	\$7,200.00
20-2542-3210-03-01210 (Sanitation Services - East)	\$22,000.00
20-2542-3210-04-01210 (Sanitation Services - Trans)	\$1,750.00
20-2542-3230-00-01020 (Repairs - Automation)	\$5,000.00
20-2542-3230-00-01090 (Rep Serv - Elevators)	\$7,500.00
20-2542-3230-02-00000 (Repairs & Maint - Central)	\$193,640.00
20-2542-3230-02-01010 (Rep Serv - Sec/Alarm - Central)	\$10,000.00
20-2542-3230-02-01030 (Rep Serv - Boilers - Central)	\$11,300.00
20-2542-3230-02-01070 (Rep Serv - Electrical - Central)	\$10,500.00
20-2542-3230-02-01180 (Rep Serv - Pool - Central)	\$5,000.00
20-2542-3230-02-01270 (Rep Serv - Cleaning Equip - Central)	\$1,500.00
20-2542-3230-03-00000 (Repairs and Maint - East)	\$177,005.00
20-2542-3230-03-01010 (Rep Serv - Security/Alarm - East)	\$7,500.00
20-2542-3230-03-01030 (Rep Serv - Boilers - East)	\$5,000.00
20-2542-3230-03-01040 (Rep Serv - Chiller - East)	\$49,000.00
20-2542-3230-03-01050 (Rep Serv - Clocks/Bells - East)	\$6,000.00
20-2542-3230-03-01070 (Rep Serv - Electrical - East)	\$48,500.00
20-2542-3230-03-01180 (Rep Serv - Pool - East)	\$39,750.00
20-2542-3230-03-01270 (Rep Serv - Cleaning Equip - East)	\$3,000.00
20-2542-3230-04-00000 (Repairs & Maint - Trans)	\$17,500.00
20-2542-3230-04-01010 (Rep Serv - Security/Alarm - Trans)	\$500.00
20-2542-3230-07-01140 (Repair Service - Laundry)	\$1,200.00
20-2542-3250-00-01150 (Rentals - Custodial/Maint)	\$12,000.00
20-2542-3290-00-01080 (Other Prop Serv - Environmental)	\$11,500.00
20-2542-3290-00-01130 (Other Prop Serv - Inspections)	\$62,600.00
20-2542-3320-00-01150 (Prof Dev Training-Cust/Maint)	\$3,000.00
20-2542-3320-01-00000 (Professional Development)	\$2,500.00
20-2542-3420-00-01280 (Telephone/Internet Service)	\$130,000.00
20-2542-3420-00-49983 (WiFi Hot Spots for Students w/Internet)	\$2,000.00
20-2542-3700-01-01260 (Water/Sewer - Dist)	\$2,000.00
20-2542-3700-02-01260 (Water/Sewer - Central)	\$19,000.00
20-2542-3700-03-01260 (Water/Sewer - East)	\$96,000.00
20-2542-3700-04-01260 (Water/Sewer - Transportation)	\$1,500.00
20-2542-3700-07-01260 (Water/Sewer - Soccer Building)	\$1,000.00
20-2543-3210-06-00000 (Sanitation Serv - Athletic Field)	\$2,000.00
20-2543-3230-00-00000 (Repair Serv - Grounds)	\$112,550.00
20-2543-3230-00-01250 (Repair Serv - Grounds Vehicles)	\$4,000.00
20-2543-3230-00-01300 (Repair Serv - Grounds Equipment)	\$4,500.00
20-2543-3250-00-01190 (Rental - Portable Johns)	\$4,500.00
20-2543-3250-00-01300 (Rental - Grounds Equipment)	\$2,500.00
20-2543-3320-00-00000 (Prof Development/Training - Grounds)	\$800.00
20-2543-3700-00-00000 (Water/Sewer - Grounds)	\$6,000.00

Operations and Maintenance Fund Expenditures

LTHS-205

	2021 Budget
20-2546-3190-00-00000 (Contracted Security Services)	\$30,000.00
20-2546-3250-00-00000 (Rentals-Security)	\$5,000.00
Object Total	\$1,191,095.00
Object 4xxx	
20-2540-4100-00-49983 (Cleaning/Sanitation Supplies - ESSER Grant)	\$7,011.00
20-2542-4100-00-01020 (Supplies - Automation)	\$2,000.00
20-2542-4100-00-01110 (Supplies - Garbage Bags)	\$17,500.00
20-2542-4100-00-01160 (Supplies - Custodial - Paper)	\$25,000.00
20-2542-4100-00-01240 (Uniforms - Cust/Maint)	\$6,500.00
20-2542-4100-01-00000 (Supplies - District)	\$30,750.00
20-2542-4100-02-00000 (Supplies - Custodial - Central)	\$50,000.00
20-2542-4100-02-01060 (Supplies - Decorating - Central)	\$1,500.00
20-2542-4100-02-01070 (Supplies - Electrical - Central)	\$8,500.00
20-2542-4100-02-01100 (Supplies - Filters - Central)	\$15,000.00
20-2542-4100-02-01150 (Supplies - Maintenance - Central)	\$34,000.00
20-2542-4100-02-01170 (Supplies - Plumbing - Central)	\$6,000.00
20-2542-4100-02-01220 (Supplies - Hand Tools - Central)	\$500.00
20-2542-4100-03-00000 (Supplies - Custodial - East)	\$105,000.00
20-2542-4100-03-01060 (Supplies - Decorating - East)	\$4,500.00
20-2542-4100-03-01070 (Supplies - Electrical - East)	\$42,500.00
20-2542-4100-03-01100 (Supplies - Filters - East)	\$28,000.00
20-2542-4100-03-01150 (Supplies - Maintenance - East)	\$70,000.00
20-2542-4100-03-01170 (Supplies - Plumbing - East)	\$18,500.00
20-2542-4100-03-01220 (Supplies - Hand Tools - East)	\$1,250.00
20-2542-4100-04-00000 (Supplies - Transportation)	\$1,000.00
20-2542-4100-07-01140 (Supplies - Laundry)	\$6,000.00
20-2542-4190-03-01020 (Supplies - Energy Management - East)	\$1,500.00
20-2542-4650-02-01290 (Energy - Natural Gas - Central)	\$61,440.00
20-2542-4650-03-01290 (Energy - Natural Gas - East)	\$102,168.00
20-2542-4650-04-01290 (Energy - Natural Gas - Transportation)	\$4,000.00
20-2542-4650-05-01290 (Energy - Natural Gas - Baseball)	\$2,300.00
20-2542-4660-02-01070 (Energy - Electricity - Central)	\$99,326.00
20-2542-4660-03-01070 (Energy - Electricity - East)	\$391,000.00
20-2542-4660-06-01070 (Energy - Electricity - Baseball Locker)	\$7,000.00
20-2542-4900-02-01030 (Chemicals - Boilers - Central)	\$1,500.00
20-2542-4900-02-01180 (Chemicals - Pools - Central)	\$3,000.00
20-2542-4900-03-01030 (Chemicals - Boilers/Chillers - East)	\$5,500.00
20-2542-4900-03-01180 (Chemicals - Pools - East)	\$8,500.00
20-2543-4100-00-00000 (Supplies - Grounds)	\$16,000.00
20-2543-4100-00-01230 (Supplies - Snow Removal)	\$10,000.00
20-2543-4100-00-01250 (Repair Parts - Grounds Vehicles)	\$2,500.00
20-2543-4100-00-01300 (Repair Parts - Grounds Equipment)	\$10,000.00
20-2543-4100-06-00000 (Supplies - Grounds - Athletic Fields)	\$24,000.00
20-2546-4100-00-00000 (Uniforms - Security)	\$1,000.00
Object Total	\$1,231,745.00
Object 5xxx	

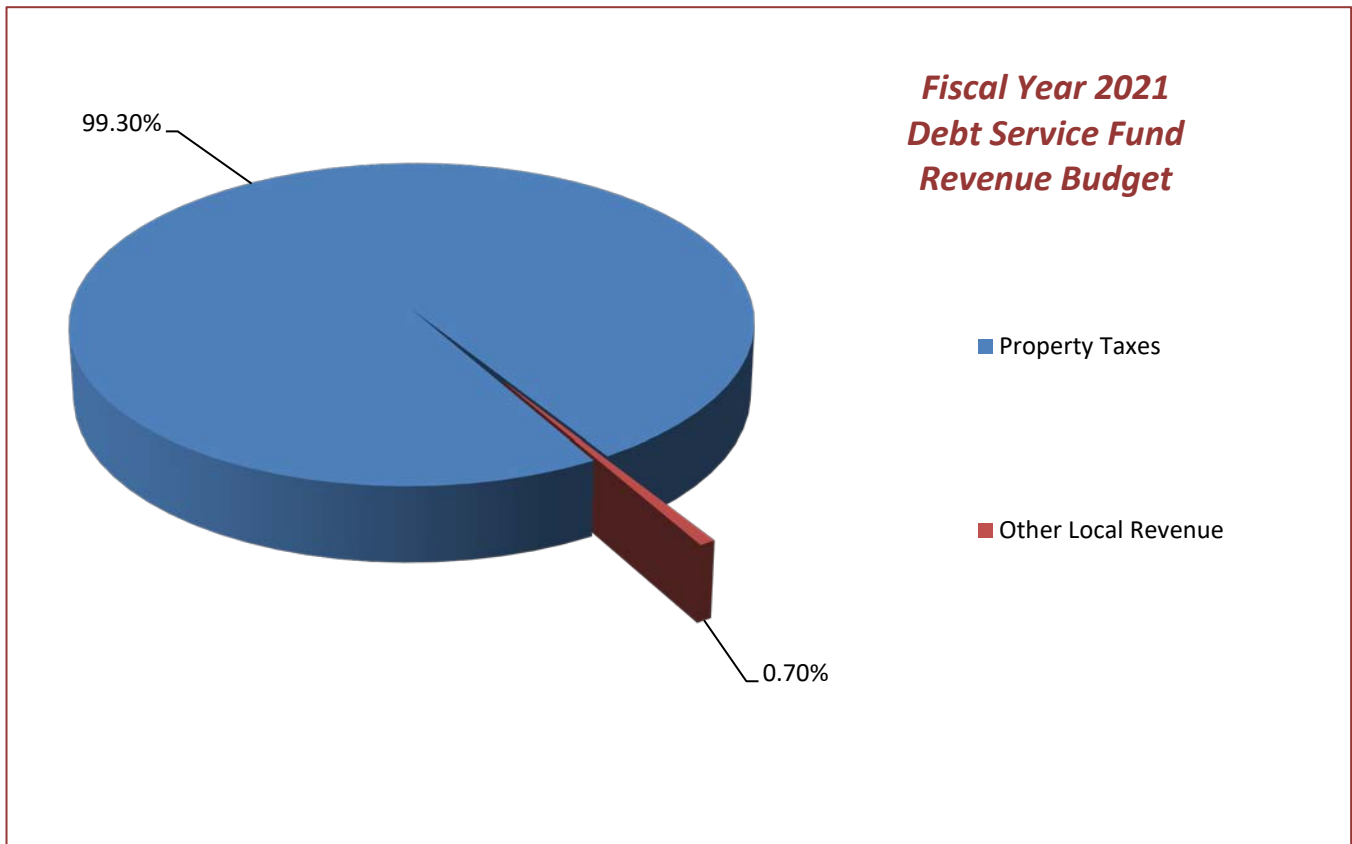
Operations and Maintenance Fund Expenditures

LTHS-205

	2021 Budget
20-2540-5500-00-49983 (Disinfecting Equipment - ESSER Grant)	\$2,800.00
20-2542-5300-01-00000 (Capital Improvements - District)	\$12,000.00
20-2542-5300-02-00000 (Capital Improvements - Central)	\$55,000.00
20-2542-5300-03-00000 (Capital Improvements - East)	\$132,038.00
20-2542-5300-03-01020 (Capital Improvements- Automation)	\$25,000.00
20-2542-5300-04-00000 (Capital Improvements - Transportation)	\$5,000.00
20-2542-5500-01-00000 (Equipment - District)	\$5,000.00
20-2542-5500-02-00000 (Equipment - Central)	\$54,400.00
20-2542-5500-03-00000 (Equipment - East)	\$107,868.00
20-2542-5500-03-01180 (Equipment - Pool - East)	\$25,000.00
20-2543-5400-00-00000 (Grounds - Site Improvement)	\$4,000.00
20-2543-5400-02-00000 (Grounds - Site Improvement)	\$5,000.00
20-2543-5400-03-00000 (Grounds - Site Improvement)	\$44,160.00
20-2543-5400-04-00000 (Grounds - Site Improvement)	\$12,000.00
20-2543-5400-06-00000 (Grounds - Site Improvement)	\$15,500.00
20-2543-5400-06-01320 (Grounds - Site Improvement-Soccer Building)	\$2,500.00
20-2543-5500-00-00000 (Grounds - Equipment/Vehicle Purchase)	\$73,500.00
20-2546-5500-00-00000 (Equipment-Building Security)	\$20,000.00
Object Total	\$600,766.00
Object 6xxx	
20-6000-6900-00-00000 (Contingency)	\$248,900.00
20-8830-6600-00-00000 (Transfer to Capital Projects)	\$1,741,870.00
Object Total	\$1,990,770.00
Object 8xxx	
20-2542-8000-00-00000 (Termination Benefits)	\$15,000.00
Object Total	\$15,000.00
Grand Total	\$8,632,381.00

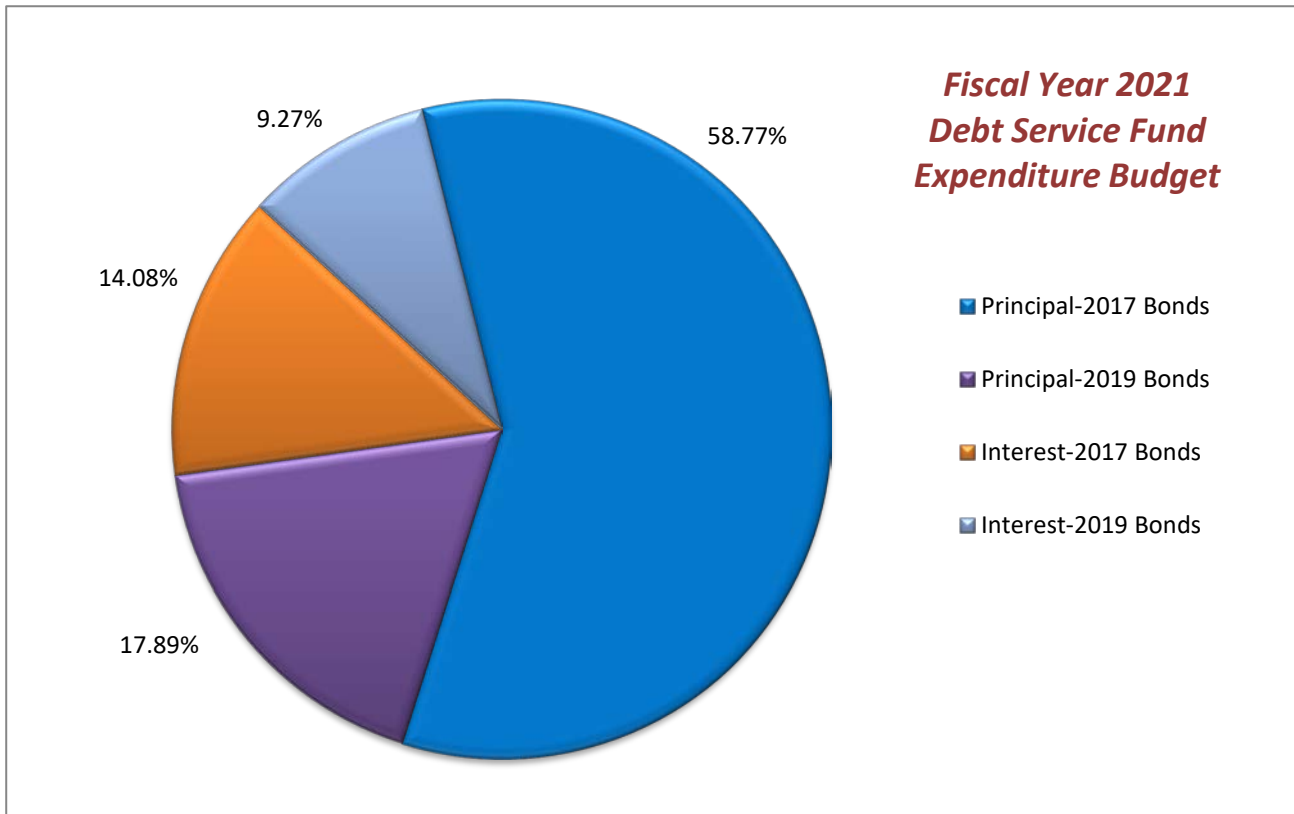
Debt Service Fund Revenue Summary

	FY 2021 Budget	FY 2020 Amended Budget	FY 2020 Actual
Property Taxes	1,562,923	1,529,184	1,530,638
Other Local Revenue	11,037	45,050	48,393
Federal Sources	-	40,925	41,056
Bond Proceeds	-	3,829,694	3,829,694
	1,573,960	5,444,853	5,449,781



Debt Service Fund Expenditure Summary

	FY 2021 Budget	FY 2020 Amended Budget	FY 2020 Actual
Issuance Costs-2019 Bonds	-	60,634	60,633
Principal-2010 Bonds	-	3,975,000	3,975,000
Principal-2017 Bonds	920,000	890,000	890,000
Principal-2019 Bonds	280,000		
Interest-2010 Bonds	-	249,318	249,318
Interest-2017 Bonds	220,400	247,100	247,100
Interest-2019 Bonds	145,150	35,481	35,481
	<u>1,565,550</u>	<u>5,457,533</u>	<u>5,457,532</u>



Debt Service Fund Fund Balance Summary

Fund Balance July 1, 2020	2,126,984
+ Projected Revenues	1,573,960
- Projected Expenditures	<u>(1,565,550)</u>
Fund Balance June 30, 2021	<u><u>2,135,394</u></u>



Debt Service Fund Revenue

LTHS-205

2021 Budget

Grand Total

Function 1xxx

30-1110-0000-00-01000 (Gen Levy-Current Year)	\$781,005.00
30-1110-0000-00-02000 (Gen Levy-First Prior Year)	\$781,918.00
30-1510-0000-00-01000 (Interest on Investments)	\$10,436.00
30-1510-0000-00-02000 (Interest on Taxes)	\$301.00
30-1960-0000-00-00000 (TIF Surplus)	\$300.00

Function Total \$1,573,960.00

Grand Total \$1,573,960.00

Debt Service Fund Expenditures

LTHS-205

2021 Budget

Grand Total

Object 6xxx

30-5220-6200-00-00000 (Interest-General Obligation Bonds)

\$365,550.00

30-5320-6100-00-00000 (Principal-General Obligation Bonds)

\$1,200,000.00

Object Total

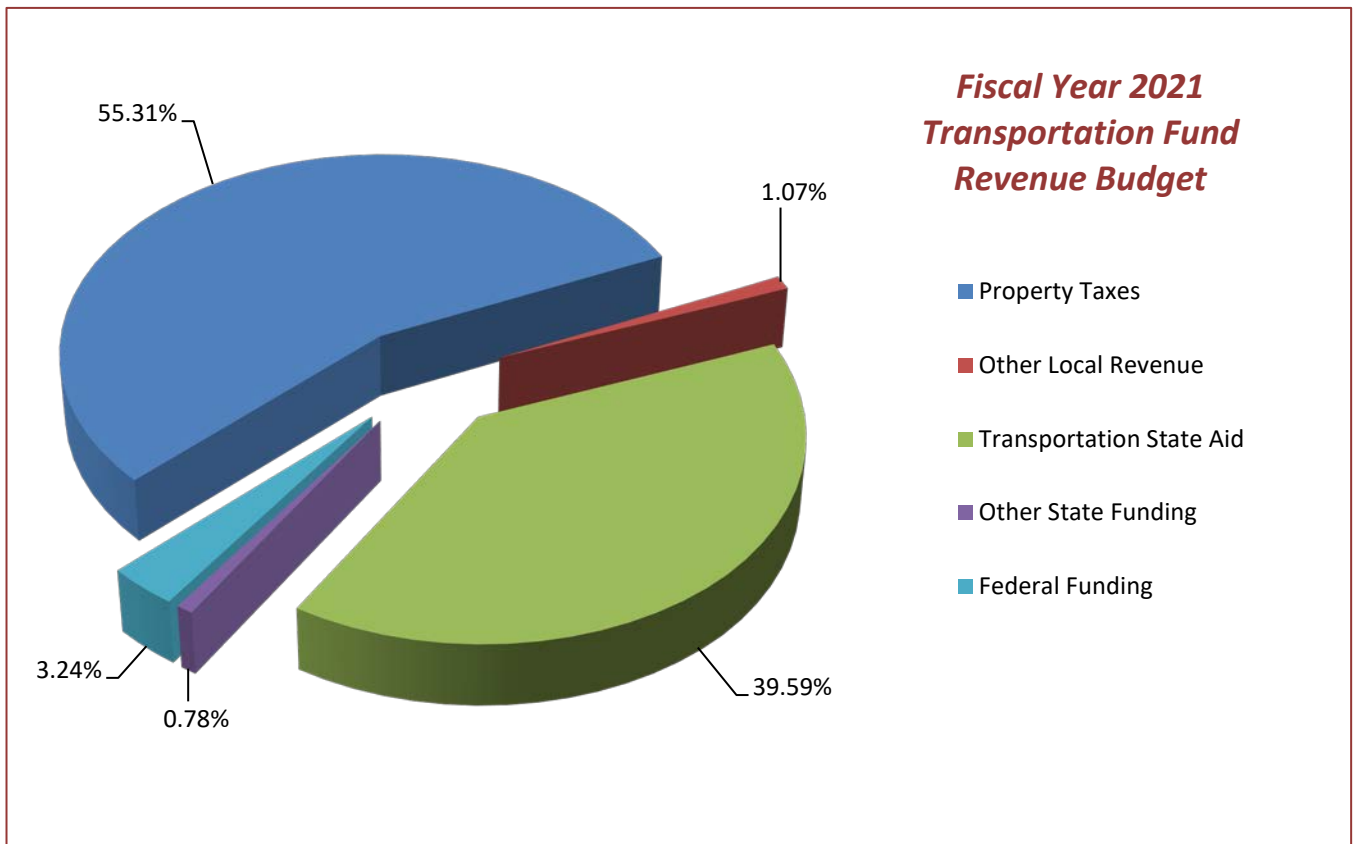
\$1,565,550.00

Grand Total

\$1,565,550.00

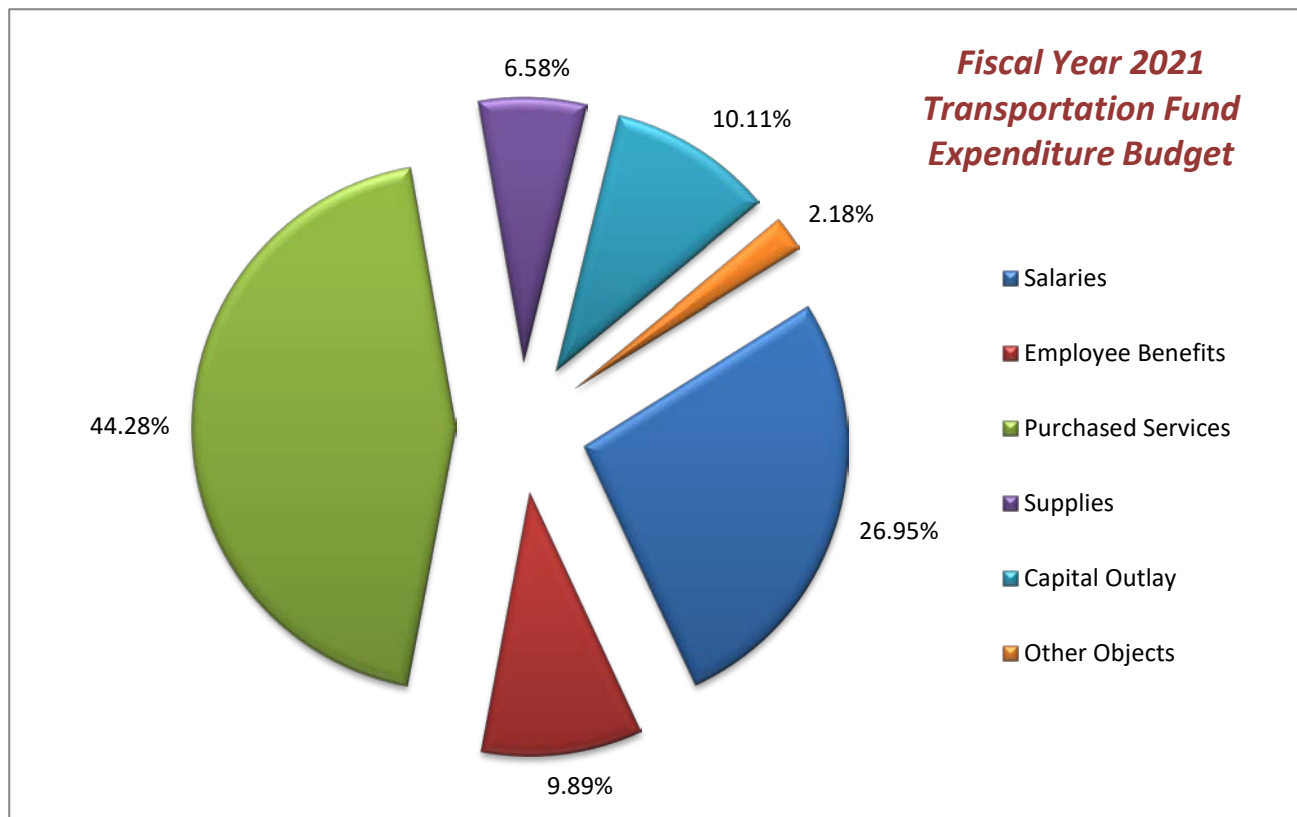
Transportation Fund Revenue Summary

	FY 2021 Budget	FY 2020 Amended Budget	FY 2020 Actual
Property Taxes	2,825,492	2,865,406	2,868,917
Other Local Revenue	54,903	118,689	129,684
Transportation State Aid	2,022,163	1,601,501	2,144,183
Other State Funding	40,000	73,650	73,650
Federal Funding	165,700	-	-
	<u>5,108,258</u>	<u>4,659,246</u>	<u>5,216,434</u>



Transportation Fund Expenditure Summary

	FY 2021 Budget	FY 2020 Amended Budget	FY 2020 Actual
Salaries	1,376,728	1,374,343	1,340,496
Employee Benefits	505,364	499,993	471,149
Purchased Services	2,262,144	2,046,578	1,975,403
Supplies	336,000	262,715	252,509
Capital Outlay	516,522	459,696	459,629
Other Objects	111,500	13,500	8,708
Termination Benefits	-	-	5,119
	5,108,258	4,656,825	4,513,013



Transportation Fund Fund Balance Summary

Fund Balance July 1, 2020	7,547,748
+ Projected Revenues	5,108,258
- Projected Expenditures	<u>(5,108,258)</u>
Fund Balance June 30, 2021	<u><u>7,547,748</u></u>



Transportation Fund Revenue

LTHS-205

2021 Budget

Grand Total

Function 1xxx

40-1110-0000-00-01000 (Gen Levy-Current Year)	\$936,962.00
40-1110-0000-00-02000 (Gen Levy-First Prior Year)	\$1,888,530.00
40-1412-0000-00-09000 (Fees-Other Districts)	\$17,000.00
40-1415-0000-00-00000 (Fees-Pupil Activities)	\$11,000.00
40-1510-0000-00-01000 (Interest on Investments)	\$24,776.00
40-1510-0000-00-02000 (Interest on Taxes)	\$727.00
40-1950-0000-00-00000 (Refund-Prior Year Expense)	\$1,000.00
40-1960-0000-00-00000 (TIF Surplus)	\$400.00

Function Total \$2,880,395.00

Function 3xxx

40-3120-0000-00-00000 (Special Ed-Orphanage-Transportion Portion)	\$40,000.00
40-3500-0000-00-00000 (Transportation-Reg/Voc)	\$727,301.00
40-3510-0000-00-00000 (Transportation-Spec Ed)	\$1,294,862.00

Function Total \$2,062,163.00

Function 4xxx

40-4998-0000-00-03000 (ESSER Grant)	\$165,700.00
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Function Total \$165,700.00

Grand Total \$5,108,258.00

Transportation Fund Expenditures

LTHS-205

2021 Budget

Grand Total

Object 1xxx

40-2551-1110-04-00000 (Salary-Supervisor)	\$112,814.00
40-2552-1150-04-00000 (Salaries-Dispatcher)	\$45,990.40
40-2552-1160-04-00000 (Salary-Mechanics)	\$107,598.40
40-2552-1170-04-00000 (Salary-Bus Drivers)	\$1,000,241.60
40-2552-1180-04-00000 (Salary-Training/Safety Officer)	\$49,443.74
40-2552-1190-04-00000 (Bus Maintenance)	\$55,640.00
40-2552-1350-04-00000 (Overtime Salary-Dispatcher)	\$5,000.00

Object Total

\$1,376,728.14

Object 2xxx

40-2550-2220-00-02209 (Retiree Health Insurance)	\$4,826.00
40-2550-2230-00-02209 (Retiree Dental Insurance)	\$234.00
40-2551-2210-04-00000 (Life Insurance-Supervisor)	\$11.00
40-2551-2220-04-00000 (Health Insurance-Supervisor)	\$19,862.00
40-2551-2230-04-00000 (Dental Insurance-Supervisor)	\$1,349.84
40-2552-2210-04-00000 (Life Insurance)	\$1,484.00
40-2552-2220-04-00000 (Health Insurance)	\$447,282.02
40-2552-2230-04-00000 (Dental Insurance - Transportation)	\$26,284.00
40-2552-2340-04-00000 (HSA Employer Contribution)	\$4,031.00

Object Total

\$505,363.86

Object 3xxx

40-2552-3160-04-00000 (Web Based Software)	\$25,000.00
40-2552-3190-04-00000 (Professional/Physical-Criminal Background Services)	\$10,000.00
40-2552-3220-04-00000 (Laundry Services)	\$10,000.00
40-2552-3230-04-00000 (Repairs & Maintenance-Transportation)	\$35,000.00
40-2552-3250-04-00000 (Bus Lease-Activity Buses)	\$42,544.00
40-2552-3310-04-01200 (Special Ed Contractual Busing)	\$2,000,000.00
40-2552-3310-04-15000 (Extra-Curricular Contractual Busing)	\$60,000.00
40-2552-3320-04-00000 (Professional Development)	\$2,500.00
40-2552-3850-04-00000 (Vehicle Insurance)	\$67,100.00
40-2553-3310-04-00000 (Contractual-Homeless Busing)	\$10,000.00

Object Total

\$2,262,144.00

Object 4xxx

40-2552-4100-04-00000 (Supplies)	\$120,000.00
40-2552-4640-04-00000 (Gasoline/Diesel Fuel)	\$200,000.00
40-2552-4900-04-00000 (Driver Meal Reimbursement)	\$16,000.00

Object Total

\$336,000.00

Object 5xxx

40-2552-5500-04-00000 (New Vehicle/Buses)	\$471,522.00
40-2552-5510-04-00000 (Transportation Equipment)	\$45,000.00

Object Total

\$516,522.00

Object 6xxx

40-2551-6900-04-00000 (Assorted Fees)	\$10,000.00
40-2552-6900-04-00000 (Assorted Fees)	\$1,500.00
40-6000-6900-00-00000 (Contingency)	\$100,000.00

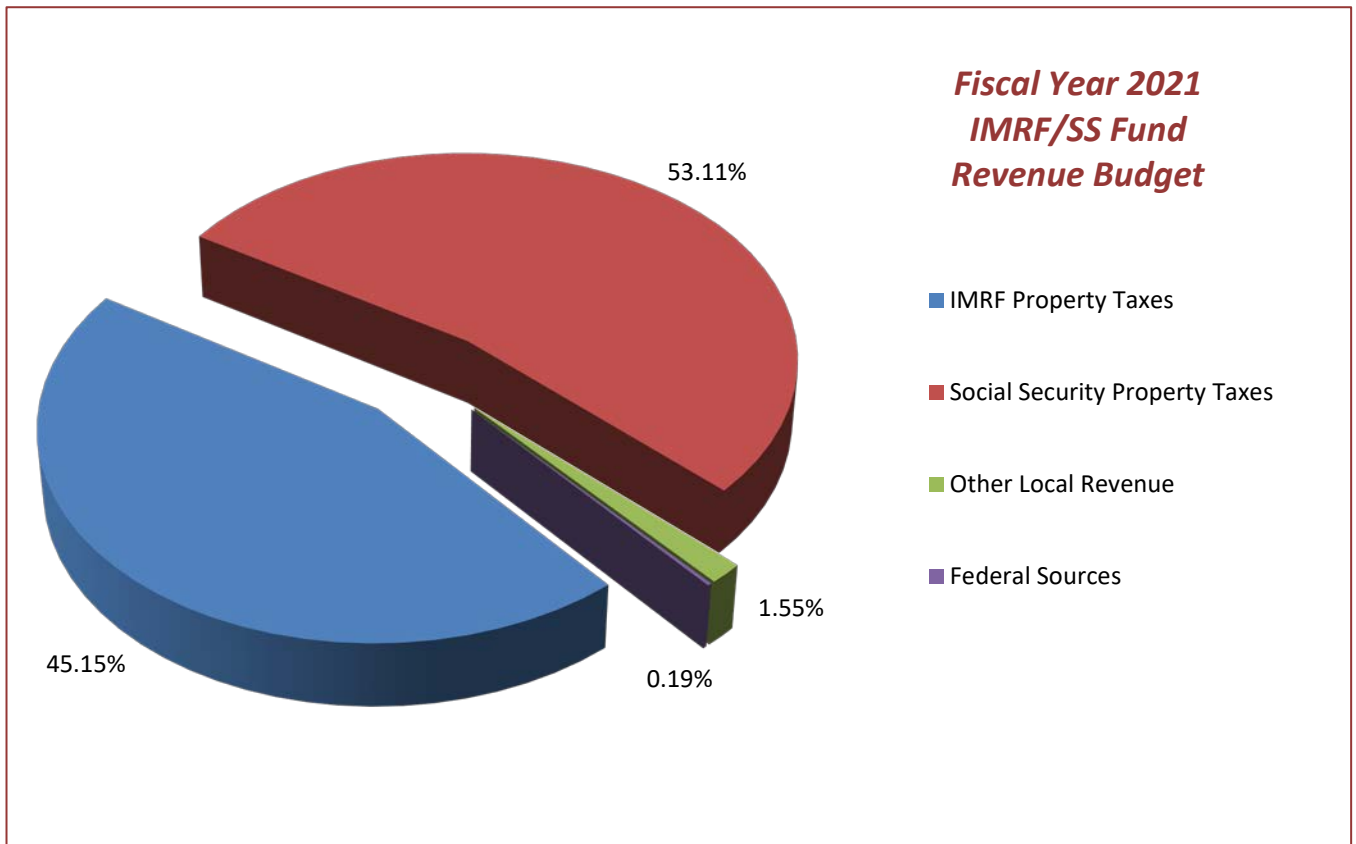
Transportation Fund Expenditures

LTHS-205

	2021 Budget
Object Total	\$111,500.00
Grand Total	\$5,108,258.00

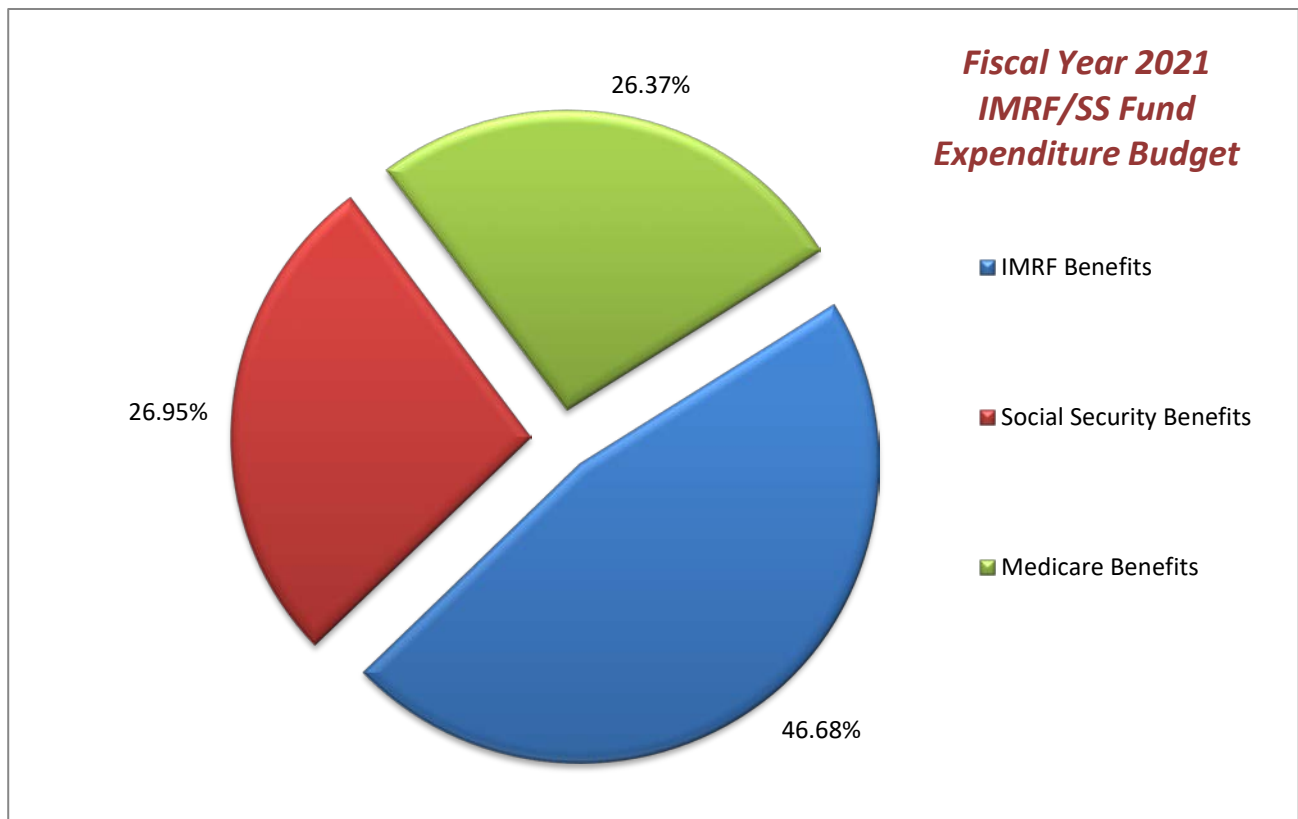
Municipal Retirement & Social Security Fund Revenue Summary

	FY 2021 Budget	FY 2020 Amended Budget	FY 2020 Actual
IMRF Property Taxes	863,690	860,501	861,376
Social Security Property Taxes	1,015,853	1,012,404	1,013,257
Other Local Revenue	29,695	46,509	53,276
Federal Sources	3,546	2,187	2,325
	<u>1,912,784</u>	<u>1,921,601</u>	<u>1,930,234</u>



Municipal Retirement & Social Security Fund Expenditure Summary

	FY 2021 Budget	FY 2020 Amended Budget	FY 2020 Actual
IMRF Benefits	892,882	896,272	807,309
Social Security Benefits	515,534	536,457	522,892
Medicare Benefits	504,368	488,784	466,509
	<u>1,912,784</u>	<u>1,921,513</u>	<u>1,796,710</u>



Municipal Retirement & Social Security Fund Fund Balance Summary

Fund Balance July 1, 2020	2,533,987
+ Projected Revenues	1,912,784
- Projected Expenditures	<u>(1,912,784)</u>
Fund Balance June 30, 2021	<u><u>2,533,987</u></u>



Grand Total

Function 1xxx

51-1110-0000-00-01000 (Gen Levy-Current Year)	\$393,214.00
51-1110-0000-00-02000 (Gen Levy-First Year Prior)	\$470,476.00
51-1230-0000-00-00000 (Corp Pers Prop Rep Tax)	\$21,140.00
51-1510-0000-00-01000 (Interest on Investments)	\$4,225.00
51-1510-0000-00-02000 (Interest on Taxes)	\$181.00
51-1960-0000-00-00000 (TIF Surplus)	\$100.00
52-1150-0000-00-01000 (Soc Sec Levy-Current Year)	\$557,305.00
52-1150-0000-00-02000 (Soc Sec Levy-First Prior Year)	\$458,548.00
52-1510-0000-00-01000 (Interest on Investments)	\$3,672.00
52-1510-0000-00-02000 (Interest on Taxes)	\$177.00
52-1960-0000-00-00000 (TIF Surplus)	\$200.00

Function Total	\$1,909,238.00
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Function 4xxx

51-4300-0000-00-43000 (Title I-Low Income)	\$3,546.00
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Function Total	\$3,546.00
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Grand Total	\$1,912,784.00
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Grand Total

Object 212x

51-1130-2120-00-00000 (IMRF Regular Ed)	\$7,147.56
51-1130-2120-00-00060 (IMF World Language/Culture)	\$1,224.95
51-1130-2120-00-00400 (IMRF AFJROTC)	\$18,043.63
51-1130-2120-00-33050 (IMRF TPI/TBE)	\$1,837.44
51-1200-2120-00-00000 (IMRF Special Ed)	\$32,699.53
51-1200-2120-00-43000 (IMRF Title I)	\$3,546.00
51-1200-2120-00-44000 (IMRF)	\$2,652.04
51-1200-2120-00-46200 (IMRF IDEA)	\$57,807.80
51-1200-2120-00-46990 (IMRF STEP Grant)	\$9,393.02
51-1202-2120-00-12020 (IMRF TMH)	\$12,108.55
51-1220-2120-00-12200 (IMRF Cross Cat)	\$13,275.86
51-1400-2120-00-47450 (IMRF Perkins Grant)	\$5,758.40
51-1500-2120-00-00700 (IMRF Co-Curricular)	\$1,528.86
51-1510-2120-00-00000 (IMRF Athletics)	\$4,812.19
51-1510-2120-00-00010 (IMRF Athletics)	\$10,043.93
51-1510-2120-03-15990 (IMRF)	\$5,447.50
51-2114-2120-00-00000 (IMRF Registrar)	\$22,395.89
51-2120-2120-00-00000 (IMRF Guidance)	\$14,982.55
51-2130-2120-00-00000 (IMRF Nurse)	\$14,220.74
51-2211-2120-00-00000 (IMRF Instructional Improvement)	\$6,210.62
51-2220-2120-00-00000 (IMRF Media Service)	\$5,964.30
51-2230-2120-00-00000 (IMRF Assessment/Testing)	\$7,135.57
51-2320-2120-00-00000 (IMRF Supt Office)	\$6,553.09
51-2330-2120-00-00000 (IMRF Spec Ed Admin)	\$4,897.80
51-2410-2120-00-00000 (IMRF Principal)	\$32,056.36
51-2490-2120-00-00000 (IMRF Deans)	\$10,742.62
51-2510-2120-00-00000 (IMRF Business Office)	\$7,512.97
51-2520-2120-00-00000 (IMRF Business Office)	\$30,199.11
51-2541-2120-00-00000 (IMRF Maintenance Admin)	\$10,402.65
51-2542-2120-02-00000 (IMRF Maintenance)	\$51,912.42
51-2542-2120-03-00000 (IMRF Maintenance)	\$144,626.19
51-2543-2120-00-00000 (IMRF Grounds)	\$20,472.47
51-2546-2120-00-00000 (IMRF Security)	\$12,913.48
51-2546-2120-02-00000	\$10,889.60
51-2546-2120-03-00000	\$27,915.42
51-2551-2120-04-00000 (IMRF Transportation Admin)	\$12,059.13
51-2552-2120-04-00000 (IMRF Transportation)	\$130,878.54
51-2630-2120-00-00000 (IMRF Public Relations Admin)	\$4,818.77
51-2631-2120-00-00000 (IMRF Public Relations)	\$9,246.80
51-2643-2120-00-00000 (IMRF Personnel)	\$10,422.92
51-2660-2120-00-00000 (IMRF Technology)	\$77,751.30
51-3210-2120-00-00000 (IMRF CWC Services)	\$3,685.98
51-3210-2120-03-15460 (IMRF CWC)	\$8,352.97
51-3210-2120-03-15470 (IMRF Aquatics)	\$3,167.23

Municipal Retirement and Social Security Fund Expenditures

LTHS-205

	2021 Budget
51-3210-2120-03-15480 (IMRF HL Swim Club)	\$3,167.23
Object Total	\$892,881.98
Object 213x	
52-1130-2130-00-00000 (FICA Regular Ed)	\$4,067.44
52-1130-2130-00-00060 (FICA World Language/Culture)	\$697.08
52-1130-2130-00-00400 (FICA AFJROTC)	\$10,268.06
52-1130-2130-00-33050 (FICA TPI/TBE)	\$1,045.62
52-1200-2130-00-00000 (FICA Spec Ed)	\$14,730.06
52-1200-2130-00-44000 (FICA)	\$1,509.30
52-1200-2130-00-46200 (FICA IDEA)	\$32,896.52
52-1200-2130-00-46990 (FICA STEP Grant)	\$5,345.38
52-1202-2130-00-12020 (FICA TMH)	\$6,890.58
52-1220-2130-00-12200 (FICA Cross Cat)	\$7,554.86
52-1250-2130-00-43000 (FICA - Title I)	\$8,970.90
52-1400-2130-00-00000 (FICA)	\$290.00
52-1400-2130-00-47450 (FICA Perkins)	\$3,276.92
52-1500-2130-00-00700 (FICA Co Curricular)	\$870.02
52-1510-2130-00-00000 (FICA Athletics)	\$2,738.46
52-1510-2130-00-00010 (FICA Athletics)	\$5,715.67
52-1510-2130-03-15990 (FICA)	\$3,100.00
52-2114-2130-00-00000 (FICA Registrar)	\$12,744.78
52-2120-2130-00-00000 (FICA Guidance)	\$8,526.08
52-2130-2130-00-00000 (FICA Nurse)	\$8,092.57
52-2211-2130-00-00000 (FICA Educateional Improvement)	\$3,534.26
52-2220-2130-00-00000 (FICA Media Services)	\$3,394.09
52-2230-2130-00-00000 (FICA Testing/Assessment)	\$4,060.62
52-2310-2130-00-00000 (FICA Board of Ed)	\$250.00
52-2320-2130-00-00000 (FICA Supt Office)	\$3,729.16
52-2330-2130-00-00000 (FICA Spec Ed Admin)	\$2,787.18
52-2410-2130-00-00000 (FICA Principal Office)	\$18,242.24
52-2490-2130-00-00000 (FICA Deans Office)	\$6,113.29
52-2510-2130-00-00000 (FICA Business Office)	\$4,275.39
52-2520-2130-00-00000 (FICA Business Office)	\$17,185.34
52-2541-2130-00-00000 (FICA Maintenance Admin)	\$5,919.82
52-2542-2130-02-00000 (FICA Maintenance)	\$29,541.69
52-2542-2130-03-00000 (FICA Maintenance)	\$82,302.15
52-2543-2130-00-00000 (FICA Grounds)	\$11,650.22
52-2543-2130-03-00000 (FICA Grounds)	\$1,080.00
52-2546-2130-00-00000 (FICA Security)	\$7,348.65
52-2546-2130-02-00000	\$6,196.92
52-2546-2130-03-00000	\$15,885.76
52-2551-2130-04-00000 (FICA Trans Admin)	\$6,862.47
52-2552-2130-04-00000 (FICA Transportation)	\$77,206.93
52-2630-2130-00-00000 (FICA Public Relations)	\$2,742.21
52-2631-2130-00-00000 (FICA Public Relations)	\$5,262.06
52-2643-2130-00-00000 (FICA Personnel Office)	\$5,931.35

Municipal Retirement and Social Security Fund Expenditures

LTHS-205

	2021 Budget
52-2660-2130-00-00000 (FICA Technology)	\$44,245.79
52-3210-2130-00-00000 (FICA CWC)	\$2,097.57
52-3210-2130-03-15460 (FICA CWC)	\$4,753.41
52-3210-2130-03-15470 (FICA Aquatics)	\$1,802.37
52-3210-2130-03-15480 (FICA HL Swim Club)	\$1,802.37
Object Total	\$515,533.61
Object 214x	
52-1130-2140-00-00000 (Medicare Regular Ed)	\$7,785.51
52-1130-2140-00-00020 (Medicare Visual/Performing Arts)	\$10,229.84
52-1130-2140-00-00050 (Medicare English)	\$38,256.23
52-1130-2140-00-00060 (Medicare Physical Ed)	\$25,717.41
52-1130-2140-00-00080 (Medicare PE)	\$35,061.39
52-1130-2140-00-00110 (Medicare Business Tech)	\$36,842.87
52-1130-2140-00-00130 (Medicare Science)	\$34,762.53
52-1130-2140-00-00150 (Medicare Social Studies)	\$23,556.48
52-1130-2140-00-00400 (Medicare AFJROTC)	\$2,401.39
52-1130-2140-00-33050 (Medicare TPI/TBE Grant)	\$632.18
52-1200-2140-00-00000 (Medicare Special Ed)	\$4,887.99
52-1200-2140-00-44000 (Medicare)	\$352.98
52-1200-2140-00-46200 (Medicare IDEA)	\$8,414.77
52-1200-2140-00-46990 (Medicare STEP Grant)	\$1,250.12
52-1202-2140-00-12020 (Medicare TMH)	\$8,729.68
52-1202-2140-09-12020 (Medicare TMH @ CCC)	\$1,600.95
52-1203-2140-00-12030 (Medicare EMH)	\$5,142.44
52-1212-2140-00-12120 (Medicare Behavior Disorder)	\$8,893.68
52-1220-2140-00-12200 (Medicare Cross Cat)	\$24,879.88
52-1250-2140-00-00000 (Medicare)	\$2,155.99
52-1250-2140-00-43000 (Medicare - Title I)	\$2,098.03
52-1400-2140-00-00000 (Medicare)	\$300.00
52-1400-2140-00-00090 (Medicare FACS)	\$8,047.41
52-1400-2140-00-00100 (Medicare Business Tech)	\$19,222.35
52-1400-2140-00-47450 (Medicare Perkins Grant)	\$1,134.23
52-1500-2140-00-00000 (Medicare Co Curricular)	\$816.11
52-1500-2140-00-00700 (Medicare Co Curricular)	\$4,205.63
52-1510-2140-00-00000 (Medicare Athletics)	\$2,702.77
52-1510-2140-00-00010 (Medicare Athletics)	\$13,649.09
52-1510-2140-03-15990	\$1,450.00
52-1600-2140-00-00000 (Medicare Summer Program)	\$870.00
52-1600-2140-00-43000 (Medicare - Summer Title I)	\$814.32
52-1600-2140-02-00260 (Medicare Fresh Start)	\$362.50
52-1650-2140-00-00000 (Medicare Gifted Ed)	\$80.35
52-1700-2140-03-00210 (Medicare - Drivers Ed Teachers)	\$1,087.50
52-2113-2140-00-00000 (Medicare Social Work)	\$7,042.36
52-2114-2140-00-00000 (Medicare Registrar)	\$2,980.62
52-2120-2140-00-00000 (Medicare Guidance)	\$19,567.18
52-2130-2140-00-00000 (Medicare Nurse)	\$2,816.30

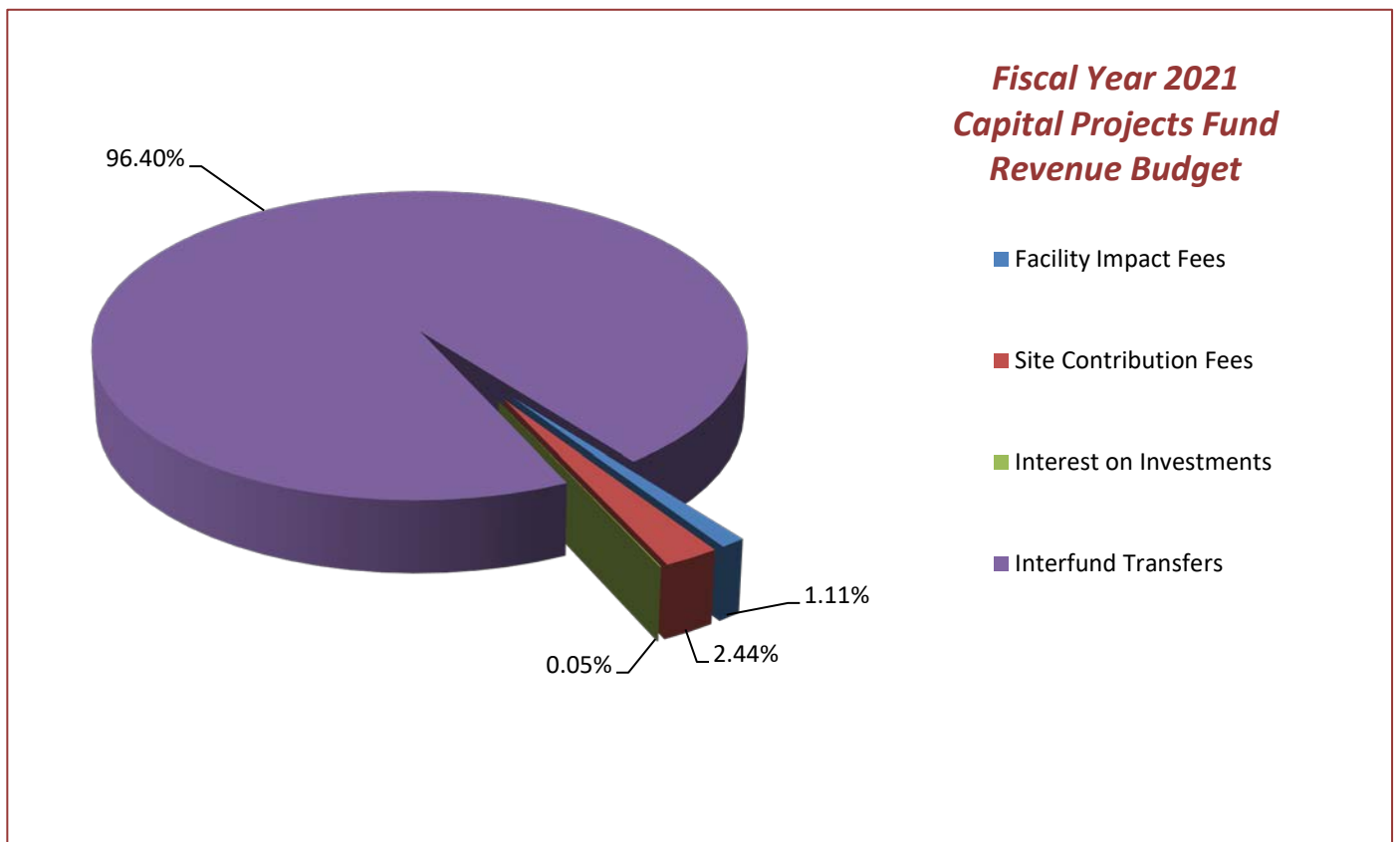
Municipal Retirement and Social Security Fund Expenditures

LTHS-205

	2021 Budget
52-2140-2140-00-00000 (Medicare Psychological Services)	\$2,775.11
52-2152-2140-00-00000 (Medicare Speech)	\$2,431.69
52-2210-2140-00-00000 (Medicare Instructional Improvement)	\$145.00
52-2210-2140-00-32200 (Medicare CTEIG Grant)	\$43.50
52-2211-2140-00-00000 (Medicare Insructinal Improvement Admin)	\$3,288.37
52-2220-2140-00-00000 (Medicare Media Services)	\$3,776.07
52-2230-2140-00-00000 (Medicare Testing/Assessment)	\$949.66
52-2320-2140-00-00000 (Medicare Superintendent)	\$4,084.44
52-2330-2140-00-00000 (Medicare Special Ed Admin)	\$3,059.27
52-2410-2140-00-00000 (Medicare Principal)	\$4,266.31
52-2410-2140-02-00000 (Medicare Principal)	\$4,646.47
52-2410-2140-03-00000 (Medicare Principal)	\$6,301.25
52-2490-2140-00-00000 (Medicare Deans)	\$11,914.75
52-2510-2140-00-00000 (Medicare Business Office)	\$3,387.86
52-2520-2140-00-00000 (Medicare Business Office)	\$4,019.14
52-2541-2140-00-00000 (Medicare Maintenance Admin)	\$3,915.07
52-2542-2140-02-00000 (Medicare Maintenance)	\$6,908.92
52-2542-2140-03-00000 (Medicare Maintenance)	\$19,248.00
52-2543-2140-00-00000 (Medicare Maintenance)	\$2,724.63
52-2546-2140-00-00000 (Medicare Security)	\$1,718.63
52-2546-2140-02-00000	\$1,449.26
52-2546-2140-03-00000	\$3,956.72
52-2551-2140-04-00000 (Medicare Tran Admin)	\$1,604.93
52-2552-2140-04-00000 (Medicare Transportation)	\$18,225.22
52-2630-2140-00-00000 (Medicare Public Relations)	\$641.32
52-2631-2140-00-00000 (Medicare Public Relations)	\$1,230.64
52-2641-2140-00-00000 (Medicare Personnel Admin)	\$2,674.91
52-2643-2140-00-00000 (Medicare Personnel Office)	\$1,387.16
52-2660-2140-00-00000 (Medicare Technology)	\$10,347.77
52-3210-2140-00-00000 (Medicare CWC)	\$490.56
52-3210-2140-03-15460 (Medicare CWC)	\$1,111.68
52-3210-2140-03-15470 (Medicare Aquatics)	\$421.52
52-3210-2140-03-15480 (Medicare HL Swim Club)	\$421.52
Object Total	\$504,368.41
Grand Total	\$1,912,784.00

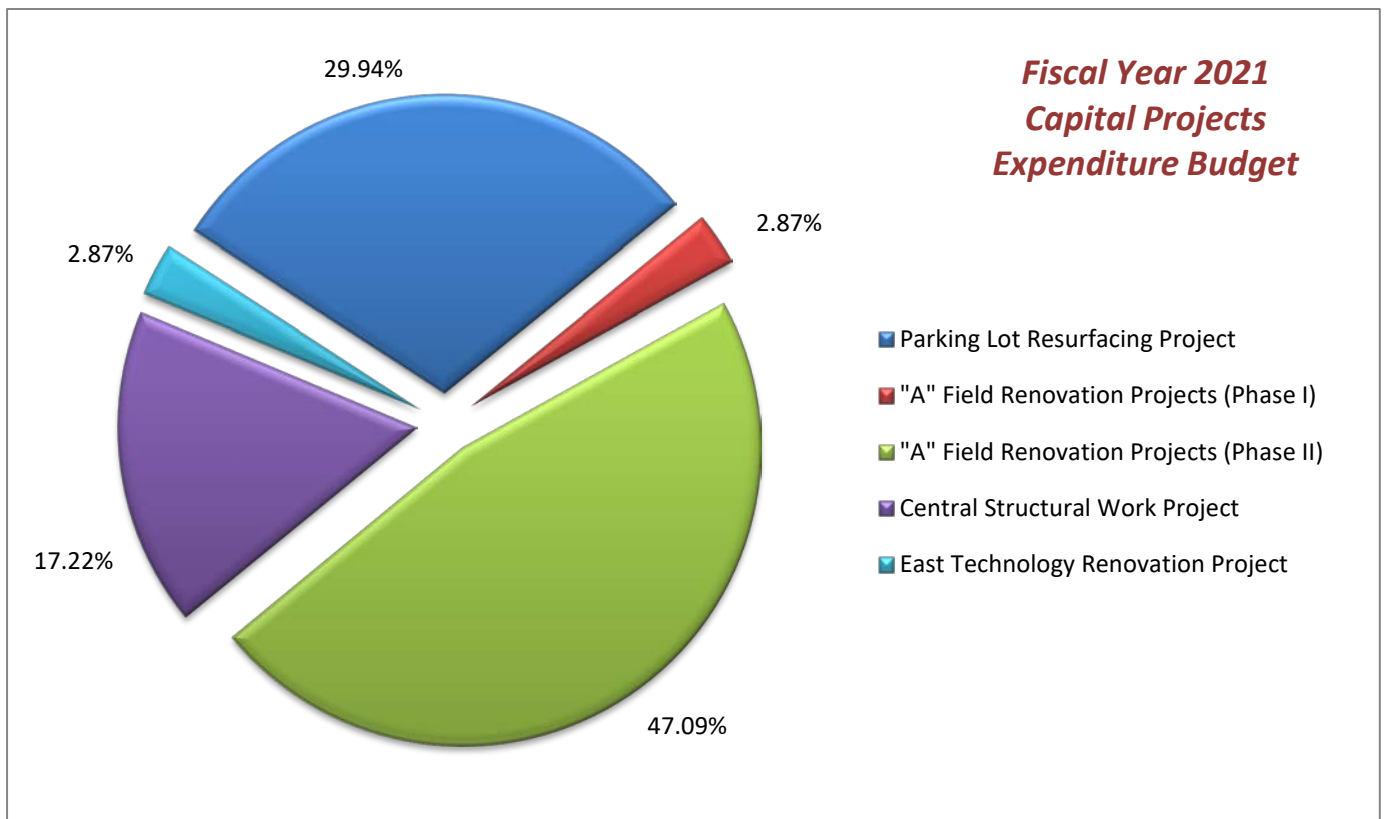
Capital Projects Fund Revenue Summary

	FY 2021 Budget	FY 2020 Amended Budget	FY 2020 Actual
Facility Impact Fees	20,000	20,000	21,622
Site Contribution Fees	44,000	50,000	44,651
Interest on Investments	983	-	7
Interfund Transfers	<u>1,741,870</u>	<u>2,249,538</u>	<u>2,249,536</u>
	<u><u>1,806,853</u></u>	<u><u>2,319,538</u></u>	<u><u>2,315,816</u></u>



Capital Projects Fund Expenditure Summary

	FY 2021 Budget	FY 2020 Amended Budget	FY 2020 Actual
Parking Lot Resurfacing Project	521,550	522,335	522,334
"A" Field Renovation Projects (Phase I)	50,000	1,670,330	1,670,330
"A" Field Renovation Projects (Phase II)	820,320	56,873	56,872
Central Structural Work Project	300,000	-	-
East Technology Renovation Project	50,000	-	-
	<u>1,741,870</u>	<u>2,249,538</u>	<u>2,249,536</u>



Capital Projects Fund Fund Balance Summary

Fund Balance July 1, 2020	672,633
+ Projected Revenues	1,806,853
- Projected Expenditures	<u>(1,741,870)</u>
Fund Balance June 30, 2021	<u><u>737,616</u></u>



Capital Projects Fund Revenue

LTHS-205

2021 Budget

Grand Total

Function 1xxx

61-1510-0000-00-01000 (Interest on Investments)	\$246.00
61-1930-0000-00-00000 (Impact Fees)	\$20,000.00
62-1510-0000-00-01000 (Interest on Investments)	\$737.00
62-1930-0000-00-00000 (Site Contribution Fee)	\$44,000.00

Function Total \$64,983.00

Function 7xxx

60-7800-0000-00-00000 (Transfer From O&M)	\$1,741,870.00
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Function Total \$1,741,870.00

Grand Total \$1,806,853.00

Capital Projects Fund Expenditures

LTHS-205

2021 Budget

Grand Total

Object 5xxx

60-2530-5600-00-20511 (Constr In Progress-Multi-Yr Pkg Lot Resurfacing)	\$521,550.00
60-2530-5600-00-20541 (Construction in Progress-"A" Field Project)	\$50,000.00
60-2530-5600-02-20510 (Construction in Progress-Central Structural Work)	\$300,000.00
60-2530-5600-03-20510 (Constr in Progress-East Technology Renovations)	\$50,000.00
60-2530-5600-03-20542 (Construction in Progress-"A" Field Phase II)	\$820,320.00
Object Total	\$1,741,870.00
Grand Total	\$1,741,870.00

Working Cash Fund Summary

Revenue

	FY 2021 Budget	FY 2020 Amended Budget	FY 2020 Actual
Local Revenue-Interest	4,924	1,000	-
	4,924	1,000	-

Expenditures

	FY 2021 Budget	FY 2020 Amended Budget	FY 2020 Actual
Working Cash Fund Abatement	-	-	-
	-	-	-

Fund Balance Summary

Fund Balance July 1, 2020	1,140,821
+ Projected Revenues	4,924
- Projected Expenditures	0
Fund Balance June 30, 2021	1,145,745



Working Cash Fund Revenue

LTHS-205

2021 Budget

Grand Total

Function 1xxx

70-1510-0000-00-01000 (Interest on Investments)

\$4,924.00

Function Total

\$4,924.00

Grand Total

\$4,924.00

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

School District
 Joint Agreement

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2020 - June 30, 2021

Balanced budget, no deficit reduction plan is required.

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

District Name: Lockport Township High School District 205

District RCDT No: 56-099-2050-17

If your FY20 AFR states that you need to do a deficit reduction plan and your FY21 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Lockport Township High School District 205, County of Will, State of Illinois, for the Fiscal Year beginning July 1, 2020 and ending June 30, 2021.

WHEREAS the Board of Education of Lockport Township High School District 205, County of Will, 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 21st day of September, 20 20, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be beginning July 1, 2020 and ending June 30, 2021.

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 21st day of September, 20 20 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

** MEMBERS VOTING YEA	** MEMBERS VOTING NAY:
Michael Sawonchuk	
Michael Trone	
Ken M. Lopez-Caneva	
Leon Beckler	
Richard Jover	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.

** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted to **School Finance Report (SFR)**: <https://sec1.isbe.net/attachmgr/default.aspx>

The electronic version does not require member signatures, we do not accept PDF copies.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: 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, 2020 ¹ (without Student Activity Funds)		36,688,926	8,664,516	2,126,984	7,547,748	2,533,987	672,633	1,140,821	0	0	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	41,611,785	7,913,581	1,573,960	2,880,395	1,909,238	64,983	4,924	0	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	4,429,026	0	0	2,062,163	0	0	0	0	0	
8	FEDERAL SOURCES	4000	1,640,069	18,800	0	165,700	3,546	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		47,680,880	7,932,381	1,573,960	5,108,258	1,912,784	64,983	4,924	0	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	19,820,000	180,000								
11	Total Receipts/Revenues		67,500,880	8,112,381	1,573,960	5,108,258	1,912,784	64,983	4,924	0	0	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	33,165,987				635,688			0		
14	SUPPORT SERVICES	2000	12,502,207	6,641,611		5,008,258	1,245,822	1,741,870		0	0	
15	COMMUNITY SERVICES	3000	427,712	0		0	31,274			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,038,000	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	1,565,550	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	500,000	248,900	0	100,000	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		47,633,906	6,890,511	1,565,550	5,108,258	1,912,784	1,741,870		0	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	19,820,000	180,000	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		67,453,906	7,070,511	1,565,550	5,108,258	1,912,784	1,741,870		0	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		46,974	1,041,870	8,410	0	0	(1,676,887)	4,924	0	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						1,741,870				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	0	0	0	0	1,741,870	0	0	0	

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830		1,741,870								
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	1,741,870	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		0	(1,741,870)	0	0	0	1,741,870	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2021 (Without Student Activity Funds)		36,735,900	7,964,516	2,135,394	7,547,748	2,533,987	737,616	1,145,745	0	0	0
82												
83	Student Activity ESTIMATED BEGINNING FUND BALANCE July 1, 2020 Fund 11		293,056									
84	RECEIPTS/REVENUES (For Student Activity Funds)											
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	400,000									
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
87	Total Student Activity Direct Disbursements/Expenditures	1999	400,000									
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
89	Student Activity ESTIMATED ENDING FUND BALANCE June 30, 2021		293,056									
90												
91	Total ESTIMATED BEGINNING FUND BALANCE July 1, 2020 (All Sources Including Student Activity Funds)		36,981,982	8,664,516	2,126,984	7,547,748	2,533,987	672,633	1,140,821	0	0	0
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	42,011,785	7,913,581	1,573,960	2,880,395	1,909,238	64,983	4,924	0	0	0
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
95	STATE SOURCES	3000	4,429,026	0	0	2,062,163	0	0	0	0	0	0

BUDGET SUMMARY

1	A	B	C	D	E	F	G	H	I	J	K	L
	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
96	FEDERAL SOURCES	4000	1,640,069	18,800	0	165,700	3,546	0	0	0	0	
97	Total Direct Receipts/Revenues⁸		48,080,880	7,932,381	1,573,960	5,108,258	1,912,784	64,983	4,924	0	0	
98	Receipts/Revenues for "On Behalf" Payments ²	3998	19,820,000	180,000	0	0	0	0		0	0	
99	Total Receipts/Revenues		67,900,880	8,112,381	1,573,960	5,108,258	1,912,784	64,983	4,924	0	0	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	33,565,987				635,688			0		
102	SUPPORT SERVICES	2000	12,502,207	6,641,611		5,008,258	1,245,822	1,741,870		0	0	
103	COMMUNITY SERVICES	3000	427,712	0		0	31,274			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,038,000	0	0	0	0	0		0	0	
105	DEBT SERVICES	5000	0	0	1,565,550	0	0			0	0	
106	PROVISION FOR CONTINGENCIES	6000	500,000	248,900	0	100,000	0	0		0	0	
107	Total Direct Disbursements/Expenditures⁹		48,033,906	6,890,511	1,565,550	5,108,258	1,912,784	1,741,870		0	0	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	19,820,000	180,000	0	0	0	0		0	0	
109	Total Disbursements/Expenditures		67,853,906	7,070,511	1,565,550	5,108,258	1,912,784	1,741,870		0	0	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		46,974	1,041,870	8,410	0	0	(1,676,887)	4,924	0	0	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds⁸		0	0	0	0	0	1,741,870	0	0	0	
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds⁹		0	1,741,870	0	0	0	0	0	0	0	
117	Total Other Sources/Uses of Fund		0	(1,741,870)	0	0	0	1,741,870	0	0	0	
118	ESTIMATED ENDING FUND BALANCE June 30, 2021 (All Sources With student Activity Funds)		37,028,956	7,964,516	2,135,394	7,547,748	2,533,987	737,616	1,145,745	0	0	
119	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
121	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
122	Object Name											
124	Salaries	100	31,618,021	2,786,809		1,376,728		0		0	0	35,781,558
125	Employee Benefits	200	5,739,715	816,196		505,364	1,912,784	0		0	0	8,974,059
126	Purchased Services	300	3,957,436	1,191,095	0	2,262,144		0		0	0	7,410,675
127	Supplies & Materials	400	1,978,625	1,231,745		336,000		0		0	0	3,546,370
128	Capital Outlay	500	696,484	600,766		516,522		1,741,870		0	0	3,555,642
129	Other Objects	600	3,643,625	248,900	1,565,550	111,500	0	0		0	0	5,569,575
130	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
131	Termination Benefits	800	0	15,000		0				0		15,000
132	Total Expenditures		47,633,906	6,890,511	1,565,550	5,108,258	1,912,784	1,741,870		0	0	64,852,879

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	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, 2020 ⁷ (Without Student Activity Funds)		36,723,939	8,664,600	2,126,984	7,547,759	2,533,987	672,633	1,140,820		
4	Total Direct Receipts & Other Sources ⁸		47,680,880	7,932,381	1,573,960	5,108,258	1,912,784	1,806,853	4,924	0	0
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		47,680,880	7,932,381	1,573,960	5,108,258	1,912,784	1,806,853	4,924	0	0
12	Total Amount Available		84,404,819	16,596,981	3,700,944	12,656,017	4,446,771	2,479,486	1,145,744	0	0
13	Total Direct Disbursements & Other Uses ⁹		47,633,906	8,632,381	1,565,550	5,108,258	1,912,784	1,741,870	0	0	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	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		47,633,906	8,632,381	1,565,550	5,108,258	1,912,784	1,741,870	0	0	0
21	ENDING CASH BALANCE ON HAND June 30, 2021 ⁷ (Without Student Activity Funds)		36,770,913	7,964,600	2,135,394	7,547,759	2,533,987	737,616	1,145,744	0	0
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND July 1, 2020 ⁷		293,056								
24	Total Direct Receipts & Other Sources ⁸		400,000								
25	Total Amount Available		693,056								
26	Total Direct Disbursements & Other Uses ⁹		400,000								
27	Activity funds ENDING CASH BALANCE ON HAND June 30, 2021 ⁷		293,056								
28											
29	Total BEGINNING CASH BALANCE ON HAND July 1, 2020 ⁷ (With Student Activity Funds)		37,016,995	8,664,600	2,126,984	7,547,759	2,533,987	672,633	1,140,820	0	0
30	Total Direct Receipts & Other Sources ⁸		48,080,880	7,932,381	1,573,960	5,108,258	1,912,784	1,806,853	4,924	0	0
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		48,080,880	7,932,381	1,573,960	5,108,258	1,912,784	1,806,853	4,924	0	0
33	Total Amount Available		85,097,875	16,596,981	3,700,944	12,656,017	4,446,771	2,479,486	1,145,744	0	0
34	Total Direct Disbursements & Other Uses ⁹		48,033,906	8,632,381	1,565,550	5,108,258	1,912,784	1,741,870	0	0	0
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		48,033,906	8,632,381	1,565,550	5,108,258	1,912,784	1,741,870	0	0	0
37	Total ENDING CASH BALANCE ON HAND June 30, 2021 ⁷ (With Student Activity Funds)		37,063,969	7,964,600	2,135,394	7,547,759	2,533,987	737,616	1,145,744	0	0

	A	B	C	D	E	F	G	H	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	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹ (1110-1120)	-	38,761,990	7,799,588	1,562,923	2,825,492	863,690				
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140									
8	FICA and Medicare Only Levies	1150					1,015,853				
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		38,761,990	7,799,588	1,562,923	2,825,492	1,879,543	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	950								
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	899,231				21,140				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		900,181	0	0	0	21,140	0	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321	74,170								
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		74,170								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412					17,000				
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415					11,000				
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									

1	A	B	C	D	E	F	G	H	I	J	K
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
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					28,000					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	129,744	29,855	10,737	25,503	8,255	983	4,924		
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		129,744	29,855	10,737	25,503	8,255	983	4,924	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	200,000								
75	Total Food Service		200,000								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	107,000								
78	Admissions - Other	1719	1,000								
79	Fees	1720	1,094,600								
80	Book Store Sales	1730	100								
81	Other District/School Activity Revenue (Describe & Itemize)	1790	5,000								
82	Student Activity Fund Revenues	1799	400,000								
83	Total District/School Activity Income (without Student Activity Funds 1799)		1,207,700							0	
84	Total District/School Activity Income (with Student Activity Funds 1799)		1,607,700								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811									
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	Total Textbooks		0								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		50,000							
98	Contributions and Donations from Private Sources	1920	100,000								
99	Impact Fees from Municipal or County Governments	1930						64,000			
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	20,000	31,338		1,000					
102	Payments of Surplus Moneys from TIF Districts	1960	8,700	1,800	300	400	300				
103	Drivers' Education Fees	1970	42,000								
104	Proceeds from Vendors' Contracts	1980	8,000	1,000							
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992	4,300								
108	Other Local Fees (Describe & Itemize)	1993	120,000								
109	Other Local Revenues (Describe & Itemize)	1999	35,000								
110	Total Other Revenue from Local Sources		338,000	84,138	300	1,400	300	64,000	0	0	0

	A	B	C	D	E	F	G	H	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
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	41,611,785	7,913,581	1,573,960	2,880,395	1,909,238	64,983	4,924	0	0
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		42,011,785								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-Through Revenue from State Sources	2100									
115	Flow-Through Revenue from Federal Sources	2200									
116	Other Flow-Through Revenue (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	3,389,813								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	Fast Growth District Grants	3030									
123	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		3,389,813	0	0	0	0	0	0	0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	740,000								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	150,000			40,000					
131	Special Education - Orphanage - Summer Individual	3130	5,000								
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		895,000	0		40,000					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	84,487								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	4,000								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		88,487	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Education - Downstate - TPI and TBE	3305									
146	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Education		0				0				
148	State Free Lunch & Breakfast	3360	1,500								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	51,408								
151	Adult Education (from ICCB)	3410									
152	Adult Education - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				727,301					
155	Transportation - Special Education	3510				1,294,862					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		2,022,163	0				
158	Learning Improvement - Change Grants	3610									

1	A	B	C	D	E	F	G	H	I	J	K
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
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	2,818								
171	Total Restricted Grants-In-Aid		1,039,213	0	0	2,062,163	0	0	0	0	0
172	Total Receipts/Revenues from State Sources	3000	4,429,026	0	0	2,062,163	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Flexibility and Accountability	4100									
187	Title V - SEA Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210									
194	Special Milk Program	4215									
195	School Breakfast Program	4220									
196	Summer Food Service Admin/Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruit and Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		0				0				
201	TITLE I										
202	Title I - Low Income	4300	262,124				3,546				
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		262,124	0		0	3,546				

1	A	B	C	D	E	F	G	H	I	J	K
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
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	18,361								
209	Title IV - 21st Century	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		18,361	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Federal Special Education - Preschool Flow-Through	4600									
214	Federal Special Education - Preschool Discretionary	4605									
215	Federal Special Education - IDEA Flow Through	4620	660,160								
216	Federal Special Education - IDEA Room & Board	4625									
217	Federal Special Education - IDEA Discretionary	4630									
218	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
219	Total Federal Special Education		660,160	0		0	0				
220	CTE - PERKINS										
221	CTE - Perkins-Title III E Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799	65,287								
223	Total CTE - Perkins		65,287	0			0				
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology - Formula	4860									
234	ARRA - Title IID - Technology - Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866									
240	Qualified School Construction Bond Credits	4867									
241	Build America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Government Services Stabilization	4870									
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds - VII	4876									
250	Other ARRA Funds - VIII	4877									
251	Other ARRA Funds - IX	4878									
252	Other ARRA Funds - X	4879									
253	Other ARRA Funds - Ed Job Fund Program	4880									
254	Total Stimulus Programs		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Instruction for English Learners & Immigrant Students	4905									
258	Title III - English Language Acquisition	4909									
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower - Professional Development Formula	4930									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
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
261	Title II - Teacher Quality	4932	63,655								
262	Federal Charter Schools	4960									
263	State Assessment Grants	4981									
264	Grant for State Assessments and Related Activities	4982									
265	Medicaid Matching Funds - Administrative Outreach	4991	33,000								
266	Medicaid Matching Funds - Fee-For-Service Program	4992	200,000								
267	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	337,482	18,800		165,700					
268	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,640,069	18,800	0	165,700	3,546	0		0	0
269	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,640,069	18,800	0	165,700	3,546	0	0	0	0
270	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		47,680,880	7,932,381	1,573,960	5,108,258	1,912,784	64,983	4,924	0	0
271	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		48,080,880								

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	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
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	14,871,770	2,703,443	1,112,100	779,900	252,594	14,070			19,733,877
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	4,548,300	845,685	231,437	31,500	22,700				5,679,622
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	293,382	39,785	23,318	1,700					358,185
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	2,027,695	353,252	72,000	198,724		10,000			2,661,671
14	Interscholastic Programs	1500	1,662,805	70,013	321,150	262,000	35,500	87,600			2,439,068
15	Summer School Programs	1600	146,160	8,104	250	6,800					161,314
16	Gifted Programs	1650	5,542	83	116,000	5,000					126,625
17	Driver's Education Programs	1700	75,000	1,125							76,125
18	Bilingual Programs	1800									0
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911						65,000			65,000
22	Special Education Programs K-12 Private Tuition	1912						1,850,000			1,850,000
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									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						14,500			14,500
28	Interscholastic Programs Private Tuition	1918									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	Student Activity Fund Expenditures	1999						400,000			400,000
34	Total Instruction¹⁴ (Without Student Activity Funds 1999)	1000	23,630,654	4,021,490	1,876,255	1,285,624	310,794	2,041,170	0	0	33,165,987
35	Total Instruction¹⁴ (With Student Activity Funds 1999)	1000	23,630,654	4,021,490	1,876,255	1,285,624	310,794	2,441,170	0	0	33,565,987
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	610,743	233,354							844,097
39	Guidance Services	2120	1,487,466	312,456	29,200	14,000	2,000	750			1,845,872
40	Health Services	2130	215,228	18,677		8,358					242,263
41	Psychological Services	2140	191,387	43,756	3,000	500		250			238,893
42	Speech Pathology & Audiology Services	2150	167,877	31,792							199,669
43	Other Support Services - Pupils (Describe & Itemize)	2190			20,000	30,000					50,000
44	Total Support Services - Pupil	2100	2,672,701	640,035	52,200	52,858	2,000	1,000	0	0	3,420,794
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	313,843	84,853	160,603	11,600		5,430			576,329
47	Educational Media Services	2220	283,376	32,684	23,412	29,368	1,000	500			370,340
48	Assessment & Testing	2230	78,494	25,086	51,500	7,075					162,155
49	Total Support Services - Instructional Staff	2200	675,713	142,623	235,515	48,043	1,000	5,930	0	0	1,108,824
50	Support Services - General Administration	2300									
51	Board of Education Services	2310	5,000		781,266	7,000		17,750			811,016
52	Executive Administration Services	2320	286,247	52,982	3,000	6,000	1,000	8,200			357,429
53	Special Area Administration Services	2330	214,177	34,314	50,750	1,000		750			300,991
54	Tort Immunity Services	2360 - 2370									0
55	Total Support Services - General Administration	2300	505,424	87,296	835,016	14,000	1,000	26,700	0	0	1,469,436
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	1,083,770	258,257	13,050	47,500	6,350	2,500			1,411,427
58	Other Support Services - School Administration (Describe & Itemize)	2490	780,017	118,938	2,250	8,000					909,205

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	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
59	Total Support Services - School Administration	2400	1,863,787	377,195	15,300	55,500	6,350	2,500	0	0	2,320,632
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510	238,077	45,152	13,000			2,500			298,729
62	Fiscal Services	2520	282,183	74,475	211,500	5,000	3,000	325			576,483
63	Operation & Maintenance of Plant Services	2540	302,832	9,777							312,609
64	Pupil Transportation Services	2550			18,000						18,000
65	Food Services	2560			11,000	390,500	20,000				421,500
66	Internal Services	2570	10,000								10,000
67	Total Support Services - Business	2500	833,092	129,404	253,500	395,500	23,000	2,825	0	0	1,637,321
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630	181,734	31,076	58,200	1,500	1,340	1,000			274,850
72	Staff Services	2640	283,692	62,782	95,250	20,000	1,000	3,500			466,224
73	Data Processing Services	2660	716,536	192,590	520,000	75,000	300,000				1,804,126
74	Total Support Services - Central	2600	1,181,962	286,448	673,450	96,500	302,340	4,500	0	0	2,545,200
75	Other Support Services (Describe & Itemize)	2900									0
76	Total Support Services	2000	7,732,679	1,663,001	2,064,981	662,401	335,690	43,455	0	0	12,502,207
77	COMMUNITY SERVICES (ED)	3000	254,688	55,224	16,200	30,600	50,000	21,000			427,712
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
79	Payments to Other Dist & Govt Units (In-State)	4100									
80	Payments for Regular Programs	4110									0
81	Payments for Special Education Programs	4120									0
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
86	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
87	Payments for Regular Programs - Tuition	4210						13,000			13,000
88	Payments for Special Education Programs - Tuition	4220						700,000			700,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240						325,000			325,000
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						1,038,000			1,038,000
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	Total Payments to Other Dist & Govt Units	4000			0			1,038,000			1,038,000
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
112	Total Debt Service - Interest on Short-Term Debt	5100						0			0
113	Debt Service - Interest on Long-Term Debt	5200									0
114	Total Debt Service	5000						0			0
115	PROVISION FOR CONTINGENCIES (ED)	6000						500,000			500,000

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	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
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		31,618,021	5,739,715	3,957,436	1,978,625	696,484	3,643,625	0	0	47,633,906
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		31,618,021	5,739,715	3,957,436	1,978,625	696,484	4,043,625	0	0	48,033,906
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (Without Student Activity Funds 1999)										46,974
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (With Student Activity Funds 1999)										46,974
121	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
122	SUPPORT SERVICES (O&M)	2000									
123	Support Services - Pupil	2100									
124	Other Support Services - Pupils (Describe & Itemize)	2190									0
125	Support Services - Business	2500									
126	Direction of Business Support Services	2510									0
127	Facilities Acquisition & Construction Services	2530									0
128	Operation & Maintenance of Plant Services	2540	2,786,809	816,196	1,191,095	1,231,745	600,766			15,000	6,641,611
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	Total Support Services - Business	2500	2,786,809	816,196	1,191,095	1,231,745	600,766	0	0	15,000	6,641,611
132	Other Support Services (Describe & Itemize)	2900									0
133	Total Support Services	2000	2,786,809	816,196	1,191,095	1,231,745	600,766	0	0	15,000	6,641,611
134	COMMUNITY SERVICES (O&M)	3000									0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
136	Payments to Other Dist & Govt Units (In-State)	4100									
137	Payments for Regular Programs	4110									0
138	Payments for Special Education Programs	4120									0
139	Payments for CTE Program	4140									0
140	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
141	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
142	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
143	Total Payments to Other Dist & Govt Unit	4000			0			0			0
144	DEBT SERVICE (O&M)	5000									
145	Debt Service - Interest on Short-Term Debt	5100									
146	Tax Anticipation Warrants	5110									0
147	Tax Anticipation Notes	5120									0
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
149	State Aid Anticipation Certificates	5140									0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0
152	Debt Service - Interest on Long-Term Debt	5200									0
153	Total Debt Service	5000						0			0
154	PROVISION FOR CONTINGENCIES (O&M)	6000						248,900			248,900
155	Total Direct Disbursements/Expenditures		2,786,809	816,196	1,191,095	1,231,745	600,766	248,900	0	15,000	6,890,511
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,041,870
157											
158	30 - DEBT SERVICE FUND (DS)										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
160	Payments to Other Dist & Govt Units (In-State)	4100									
161	Payments for Regular Programs	4110									0
162	Payments for Special Education Programs	4120									0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
164	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
165	DEBT SERVICE (DS)	5000									
166	Debt Service - Interest on Short-Term Debt	5100									
167	Tax Anticipation Warrants	5110									0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	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
168	Tax Anticipation Notes	5120									0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
170	State Aid Anticipation Certificates	5140									0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
172	Total Debt Service - Interest On Short-Term Debt	5100						0			0
173	Debt Service - Interest on Long-Term Debt	5200						365,550			365,550
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						1,200,000			1,200,000
175	Debt Service Other (Describe & Itemize)	5400									0
176	Total Debt Service	5000			0			1,565,550			1,565,550
177	PROVISION FOR CONTINGENCIES (DS)	6000									0
178	Total Direct Disbursements/Expenditures				0			1,565,550			1,565,550
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										8,410
180											
181	40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils	2100									
184	Other Support Services - Pupils (Describe & Itemize)	2190									0
185	Support Services - Business										
186	Pupil Transportation Services	2550	1,376,728	505,364	2,262,144	336,000	516,522	11,500			5,008,258
187	Other Support Services (Describe & Itemize)	2900									0
188	Total Support Services	2000	1,376,728	505,364	2,262,144	336,000	516,522	11,500	0	0	5,008,258
189	COMMUNITY SERVICES (TR)	3000									0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
191	Payments to Other Dist & Govt Units (In-State)	4100									
192	Payments for Regular Program	4110									0
193	Payments for Special Education Programs	4120									0
194	Payments for Adult/Continuing Education Programs	4130									0
195	Payments for CTE Programs	4140									0
196	Payments for Community College Programs	4170									0
197	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
198	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
199	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
200	Total Payments to Other Dist & Govt Units	4000			0			0			0
201	DEBT SERVICE (TR)	5000									
202	Debt Service - Interest on Short-Term Debt	5100									
203	Tax Anticipation Warrants	5110									0
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
206	State Aid Anticipation Certificates	5140									0
207	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
208	Total Debt Service - Interest On Short-Term Debt	5100						0			0
209	Debt Service - Interest on Long-Term Debt	5200									0
210	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
211	Debt Service - Other (Describe and Itemize)	5400									0
212	Total Debt Service	5000						0			0
213	PROVISION FOR CONTINGENCIES (TR)	6000						100,000			100,000
214	Total Direct Disbursements/Expenditures		1,376,728	505,364	2,262,144	336,000	516,522	111,500	0	0	5,108,258
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	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
219	Regular Program	1100		259,578							259,578
220	Pre-K Programs	1125									0
221	Special Education Programs (Functions 1200-1220)	1200		264,562							264,562
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250		13,225							13,225
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400		38,029							38,029
227	Interscholastic Programs	1500		57,080							57,080
228	Summer School Programs	1600		2,047							2,047
229	Gifted Programs	1650		80							80
230	Driver's Education Programs	1700		1,087							1,087
231	Bilingual Programs	1800									0
232	Truant Alternative & Optional Programs	1900									0
233	Total Instruction	1000		635,688							635,688
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		45,164							45,164
237	Guidance Services	2120		43,076							43,076
238	Health Services	2130		25,130							25,130
239	Psychological Services	2140		2,775							2,775
240	Speech Pathology & Audiology Services	2150		2,432							2,432
241	Other Support Services - Pupils (Describe & Itemize)	2190									0
242	Total Support Services - Pupil	2100		118,577							118,577
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		13,222							13,222
245	Educational Media Services	2220		13,134							13,134
246	Assessment & Testing	2230		12,146							12,146
247	Total Support Services - Instructional Staff	2200		38,502							38,502
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		250							250
250	Executive Administration Services	2320		14,367							14,367
251	Special Area Administrative Services	2330		10,744							10,744
252	Claims Paid from Self Insurance Fund	2361									0
253	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
254	Unemployment Insurance Payments	2363									0
255	Insurance Payments (regular or self-insurance)	2364									0
256	Risk Management and Claims Services Payments	2365									0
257	Judgment and Settlements	2366									0
258	Educatl, Inspectl, Supervisory Serv. Related to Loss Prevention or Reduction	2367									0
259	Reciprocal Insurance Payments	2368									0
260	Legal Service	2369									0
261	Total Support Services - General Administration	2300		25,361							25,361
262	Support Services - School Administration	2400									
263	Office of the Principal Services	2410		65,513							65,513
264	Other Support Services - School Administration (Describe & Itemize)	2490		28,771							28,771
265	Total Support Services - School Administration	2400		94,284							94,284
266	Support Services - Business	2500									
267	Direction of Business Support Services	2510		15,176							15,176
268	Fiscal Services	2520		51,403							51,403
269	Facilities Acquisition & Construction Services	2530									0
270	Operation & Maintenance of Plant Service	2540		478,979							478,979
271	Pupil Transportation Services	2550		246,837							246,837
272	Food Services	2560									0
273	Internal Services	2570									0
274	Total Support Services - Business	2500		792,395							792,395
275	Support Services - Central	2600									

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	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
276	Direction of Central Support Services	2610									0
277	Planning, Research, Development & Evaluation Services	2620									0
278	Information Services	2630		23,942							23,942
279	Staff Services	2640		20,416							20,416
280	Data Processing Services	2660		132,345							132,345
281	Total Support Services - Central	2600		176,703							176,703
282	Other Support Services (Describe & Itemize)	2900									0
283	Total Support Services	2000		1,245,822							1,245,822
284	COMMUNITY SERVICES (MR/SS)	3000		31,274							31,274
285	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
286	Payments for Regular Programs	4110									0
287	Payments for Special Education Programs	4120									0
288	Payments for CTE Programs	4140									0
289	Total Payments to Other Dist & Govt Units	4000		0							0
290	DEBT SERVICE (MR/SS)	5000									
291	Debt Service - Interest on Short-Term Debt	5100									
292	Tax Anticipation Warrants	5110									0
293	Tax Anticipation Notes	5120									0
294	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
295	State Aid Anticipation Certificates	5140									0
296	Other (Describe & Itemize)	5150									0
297	Total Debt Service	5000						0			0
298	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
299	Total Direct Disbursements/Expenditures			1,912,784				0			1,912,784
300	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
301											
302	60 - CAPITAL PROJECTS (CP)										
303	SUPPORT SERVICES (CP)	2000									
304	Support Services - Business										
305	Facilities Acquisition & Construction Services	2530					1,741,870				1,741,870
306	Other Support Services (Describe & Itemize)	2900									0
307	Total Support Services	2000	0	0	0	0	1,741,870	0	0		1,741,870
308	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
309	Payments to Other Dist & Govt Units (In-State)	4100									
310	Payments to Regular Programs	4110									0
311	Payment for Special Education Programs	4120									0
312	Payment for CTE Programs	4140									0
313	Payments to Other Govt Units (In-State) (Describe & Itemize)	4190									0
314	Total Payments to Other Districts & Govt Units	4000			0			0			0
315	PROVISION FOR CONTINGENCIES (CP)	6000									0
316	Total Direct Disbursements/Expenditures		0	0	0	0	1,741,870	0	0		1,741,870
317	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,676,887)
318											
319	70 WORKING CASH FUND (WC)										
320											
321	80 - TORT FUND (TF)										
322	INSTRUCTION (TF)	1000									
323	Regular Programs	1100									0
324	Tuition Payment to Charter Schools	1115									0
325	Pre-K Programs	1125									0
326	Special Education Programs (Functions 1200 - 1220)	1200									0
327	Special Education Programs Pre-K	1225									0
328	Remedial and Supplemental Programs K-12	1250									0
329	Remedial and Supplemental Programs Pre-K	1275									0
330	Adult/Continuing Education Programs	1300									0
331	CTE Programs	1400									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	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
332	Interscholastic Programs	1500									0
333	Summer School Programs	1600									0
334	Gifted Programs	1650									0
335	Driver's Education Programs	1700									0
336	Bilingual Programs	1800									0
337	Truant Alternative & Optional Programs	1900									0
338	Pre-K Programs - Private Tuition	1910									0
339	Regular K-12 Programs Private Tuition	1911									0
340	Special Education Programs K-12 Private Tuition	1912									0
341	Special Education Programs Pre-K Tuition	1913									0
342	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
343	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
344	Adult/Continuing Education Programs Private Tuition	1916									0
345	CTE Programs Private Tuition	1917									0
346	Interscholastic Programs Private Tuition	1918									0
347	Summer School Programs Private Tuition	1919									0
348	Gifted Programs Private Tuition	1920									0
349	Bilingual Programs Private Tuition	1921									0
350	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
351	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0
352	SUPPORT SERVICES (TF)	2000									
353	Support Services - Pupil	2100									
354	Attendance & Social Work Services	2110									0
355	Guidance Services	2120									0
356	Health Services	2130									0
357	Psychological Services	2140									0
358	Speech Pathology & Audiology Services	2150									0
359	Other Support Services - Pupils (Describe & Itemize)	2190									0
360	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0
361	Support Services - Instructional Staff	2200									
362	Improvement of Instruction Services	2210									0
363	Educational Media Services	2220									0
364	Assessment & Testing	2230									0
365	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
366	Support Services - General Administration	2300									
367	Board of Education Services	2310									0
368	Executive Administration Services	2320									0
369	Special Area Administration Services	2330									0
370	Claims Paid from Self Insurance Fund	2361									0
371	Risk Management and Claims Services Payments	2365									0
372	Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0
373	Support Services - School Administration	2400									
374	Office of the Principal Services	2410									0
375	Other Support Services - School Administration (Describe & Itemize)	2490									0
376	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
377	Support Services - Business	2500									
378	Direction of Business Support Services	2510									0
379	Fiscal Services	2520									0
380	Operation & Maintenance of Plant Services	2540									0
381	Pupil Transportation Services	2550									0
382	Food Services	2560									0
383	Internal Services	2570									0
384	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
385	Support Services - Central	2600									
386	Direction of Central Support Services	2610									0
387	Planning, Research, Development & Evaluation Services	2620									0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	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
388	Information Services	2630									0
389	Staff Services	2640									0
390	Data Processing Services	2660									0
391	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
392	Other Support Services (Describe & Itemize)	2900									0
393	Total Support Services	2000	0	0	0	0	0	0	0	0	0
394	COMMUNITY SERVICES (TF)	3000									0
395	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
396	Payments to Other Dist & Govt Units (In-State)	4100									
397	Payments for Regular Programs	4110									0
398	Payments for Special Education Programs	4120									0
399	Payments for Adult/Continuing Education Programs	4130									0
400	Payments for CTE Programs	4140									0
401	Payments for Community College Programs	4170									0
402	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
403	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
404	Payments for Regular Programs - Tuition	4210									0
405	Payments for Special Education Programs - Tuition	4220									0
406	Payments for Adult/Continuing Education Programs - Tuition	4230									0
407	Payments for CTE Programs - Tuition	4240									0
408	Payments for Community College Programs - Tuition	4270									0
409	Payments for Other Programs - Tuition	4280									0
410	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
411	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
412	Payments for Regular Programs - Transfers	4310									0
413	Payments for Special Education Programs - Transfers	4320									0
414	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
415	Payments for CTE Programs - Transfers	4340									0
416	Payments for Community College Program - Transfers	4370									0
417	Payments for Other Programs - Transfers	4380									0
418	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
419	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
420	Payments to Other Dist & Govt Units (Out of State)	4400									0
421	Total Payments to Other Dist & Govt Units	4000			0			0			0
422	DEBT SERVICE (TF)	5000									
423	Debt Service - Interest on Short-Term Debt										
424	Tax Anticipation Warrants	5110									0
425	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
426	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
427	Total Debt Service	5000						0			0
428	PROVISION FOR CONTINGENCIES (TF)	6000									0
429	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
431											
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
433	SUPPORT SERVICES (FP&S)	2000									
434	Support Services - Business	2500									
435	Facilities Acquisition & Construction Services	2530									0
436	Operation & Maintenance of Plant Service	2540									0
437	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
438	Other Support Services (Describe & Itemize)	2900									0
439	Total Support Services	2000	0	0	0	0	0	0	0		0
440	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
441	Payments to Regular Programs	4110									0
442	Payments to Special Education Programs	4120									0
443	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
444	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
445	DEBT SERVICE (FP&S)	5000									

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	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
446	Debt Service - Interest on Short-Term Debt	5100									
447	Tax Anticipation Warrants	5110									0
448	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0
450	Debt Service - Interest on Long-Term Debt	5200									0
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
452	Total Debt Service	5000						0			0
453	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
454	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

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

1. Page 67 Line 74 - Revenue from Fairmont School District 89 & Milne-Kelvin Grove School District 91 - Satellite Lunch Programs as per IGAs
2. Page 7 Line 81 - Fund Raising - Community Swim Club
3. Page 7 Line 108 - Community Wellness Center Camp Revenue
4. Page 7 Line 109 - Miscellaneous Local Revenue
5. Page 9 Line 170 - State Library Grant
6. Page 10 Line 222 - Perkins CTE Grant
7. Page 11 Line 267 - AFJROTC Reimbursement, STEP Grant, ESSER Grant
8. Page 121 Line 43 - Graduation Expenditures
9. Page 12 Line 58 - Expenditures related to the Dean's Office
10. Page 12 Line 73 - Title I Supplies for Homeless/Low Income Students
11. Page 16 Line 264 - Pension benefits related to the Dean's Office

	A	B	C	D	E	F
1	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)					
2	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
3	Direct Revenues	47,680,880	7,932,381	5,108,258	4,924	60,726,443
4	Direct Expenditures	47,633,906	6,890,511	5,108,258		59,632,675
5	Difference	46,974	1,041,870		4,924	1,093,768
6	Estimated Fund Balance - June 30, 2021	36,735,900	7,964,516	7,547,748	1,145,745	53,393,909
7	Balanced budget, no deficit reduction plan is required.					
8	<p><i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2020-21 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</i></p>					
10	<p>Note: <i>The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.</i></p>					
12	<p><i>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2019-2020 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</i></p>					
13	<p><i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i></p>					

Pages 23 through 29 are n/a for our District for 2020-21 since no Deficit Reduction Plan is needed.

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (School Districts Only)

(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 FY2021 budgeted expenditures over FY2020 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: Lockport Township High School District 205
RCDT Number: 56-099-2050-17

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2020				Budgeted Expenditures, Fiscal Year 2021			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	437,609		0	437,609	357,429		0	357,429
2. Special Area Administration Services	2330	283,765		0	283,765	300,991		0	300,991
3. Other Support Services - School Administration	2490	857,006		0	857,006	909,205		0	909,205
4. Direction of Business Support Services	2510	291,034		0	291,034	298,729	0	0	298,729
5. Internal Services	2570	5,816		0	5,816	10,000		0	10,000
6. Direction of Central Support Services	2610			0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		1,875,230	0	0	1,875,230	1,876,354	0	0	1,876,354
9. Estimated Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)									0%

* For FY 2020 Tort Fund Expenditures, first complete the Estimated Limitation of Administrative Costs - Crosswalk of FY 2020 Tort Fund Expenditures, located below on lines 43-70

Estimated Limitation of Administrative Costs - Crosswalk of FY 2020 Tort Fund Expenditures

The 23 Illinois Administrative Code, Part 100 Requirements for Accounting, Budgeting, Financial Reporting and Auditing, was amended effective with the beginning of FY 2021. To assist districts with the crosswalk of its Limitation of Administrative Costs Worksheet (LAC) within the school district's FY 2021 budget, please complete the crosswalk of FY 2020 Tort Fund expenditures that would have been reflected within one of the Limitation of Administrative Costs functions if the amended rules were effective beginning with FY 2020.

If a school district has FY 2020 Tort Fund expenditures, a Limitation of Administrative Costs – Tort Fund Crosswalk must be completed and must be submitted in conjunction with the FY 2021 Limitation of Administrative Costs Worksheet.

School District Name: Lockport Township High School District 205
 RCDT Number: 56-099-2050-17

FY 2020 Tort Fund Expenditures	FY 2020 Function	FY 2020 Total Expenditure	How Expenditures would have been reported had FY 2021 Amended Rules been implemented for FY 2020							
			Function 2320	Function 2330	Function 2490	Function 2510	Function 2570	Function 2610	Other Function Outside of the LAC Functions	Total (Must agree with Expenditures in column E)
Claims Paid from Self Insurance Fund Workers' Compensation or Worker's Occupation Disease Acts Pymts	2361									0
Unemployment Insurance Payments	2362									0
Insurance Payments (Regular or Self-Insurance)	2363									0
Risk Management and Claims Services Payments	2364									0
Judgment and Settlements	2365									0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2366									0
Reciprocal Insurance Payments	2367									0
Legal Services	2368									0
Property Insurance (Buildings & Grounds)	2369									0
Vehicle Insurance (Transportation)	2371									0
	2372									0
Totals		0	0	0	0	0	0	0	0	0

Please email finance1@isbe.net or call 217-785-8779 with any questions.

This page is not applicable as our District does not have a Tort Fund.

REPORTING OF PUBLIC VENDOR CONTRACTS OF \$1,000 OR MORE (School Districts Only)

In accordance with the School Code, Section 10-20.21, all **school districts** 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 **school district** 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 Non-Monetary Remunerations Distributed
Quest Food Management Services Inc.	Student Lunch Contract	193,750	None	General Use	None
Bottling Group LLC	Beverage Vending Machine	5,235	None	General Use	None
Pel Industries Inc.	Wal-Mart Royalty Program	940	None	General Use	None
Excelon Corp.	Enernoc-Energy Rebate	12,661	None	Offset Utility Costs	None
Triple S Service Inc.	Snack Vending Machine	1,094	None	General Use	None
BIG Athletics	Baseball Equipment/Uniforms	0	Baseball Equipment	Baseball Program	n/a as items are specific to baseball
Visual Image Photography	Athletic Photography Srvc	538	None	Athletic Programs	None
Royal Publishing Inc.	Athletic Programs Printing	1,000	None	Athletic Programs	None
8 to 18 Media	Athletic Scheduling Website	446	None	Athletic Programs	None

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.
- 3^a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5 The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117,1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS	
<p>This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required? (Joint Agreements do not complete a deficit reduction plan.)	Congratulations! You have a balanced budget.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 23-27)?	
1. Cover Page - "School District or Joint Agreement" and "CASH or ACCRUAL"	
Check School District or Joint Agreement.	School District
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).	
Estimated Beginning Fund Balance July,1 2020 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Estimated Activity Fund Beginning Fund Balance July,1 2020 (Cell C83) (Cell must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2020, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
Activity Funds (Cell C23)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2021, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
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).	OK

End of Balancing