



**Bloomington
School District 13**
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To: Dr. Jon Bartelt
Board of Education

From: Mr. John Reiniche

Date: September 13, 2021

Re: Committee of the Whole Budget Workshop

Background:

The school code requires the Board of Education to adopt a budget by the end of the first quarter, or no later than September 30, 2021. As part of the adoption process, a public hearing must be held at a Board of Education meeting. In addition to the public hearing, the Board of Education will need to adopt the budget via a resolution. The resolution must be signed by all present members of the Board of Education. Prior to the above process, there will be a budget workshop with a Committee of the Whole (COW) for the Board of Education.

Situation:

At the tonight's meeting the Board of Education will be presented with a budget document that contains an in-depth review of the 2021-2022 budget.

Below is a condensed budget calendar for fiscal year 2021-2022:

Friday, August 6 th	Advertise in local newspaper notice of public hearing
Friday, August 6 th	Budget put on public display
Monday, September 13 th	A Budget Workshop will be held
Monday, September 27 th	Public Hearing -- Adopt final budget for 2021-2022
Thursday, September 30 th	File budget with ROE and County Clerk's office

Attached to this memo is the budget document that will be presented at the September 13th Committee of the Whole meeting. In addition, the Business Office will prepare budget workbooks for those in attendance.

Recommendation:

There is no recommendation at this time, as this is for information and discussion only.



2021-22

Tentative Budget



For Fiscal Year 2021-2022

John Reiniche

Bloomington School District 13

September 13, 2021

Introduction

This document has been produced for the purpose of assisting the Board of Education and the Administration in understanding the budget of Bloomingdale School District 13 for the Fiscal Year 2021-2022. The document is organized to help you gain insight into the District's Budget. The Budget provides a written summary of the priorities for Bloomingdale School District 13 for the upcoming year.

The document begins ***Prior Year Budget vs. Actual*** from last fiscal year (2020-2021) performances. This section contains two charts; accumulated expenditures vs. budget by month and accumulated revenues vs. budget by month.

The next section is the ***Budget Overview*** of the District's financial operations. This section contains budget highlights, charts, and a summaries of the District's fund balances.

The third section is the ***Funds Summary*** reports. This section provides information about the various funds of Bloomingdale School District 13. Each fund summarizes the tentative revenues and expenditures and, in a narrative format, describes the funds purpose.

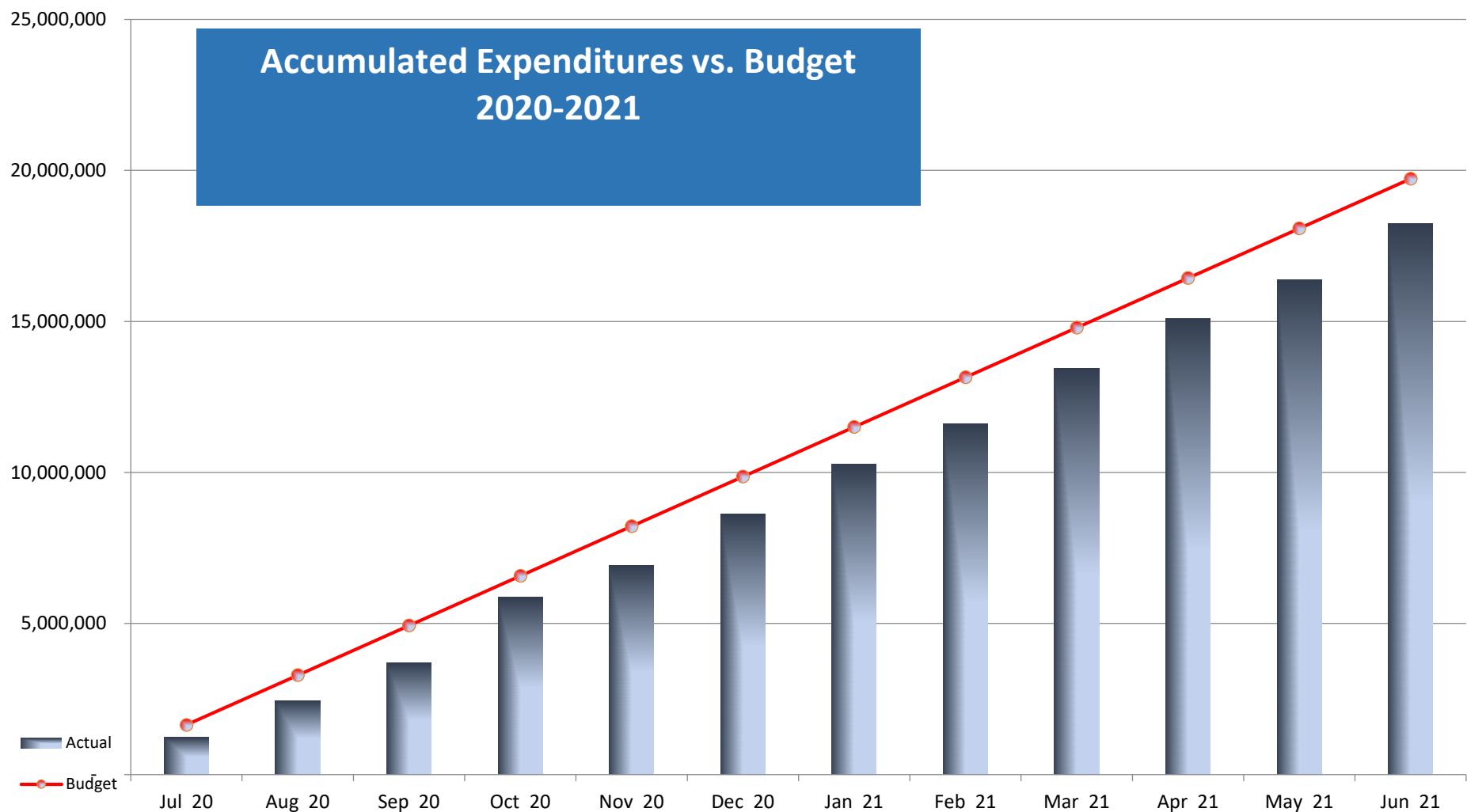
The last section is the ***ISBE State Budget***, which is the legal budget document that all school districts are required to complete. The legal budget is filed with the State of Illinois and the DuPage County Tax Extension Office. It is also required by law to be posted on the District's website and to otherwise be made available to the general public.

Prior Year

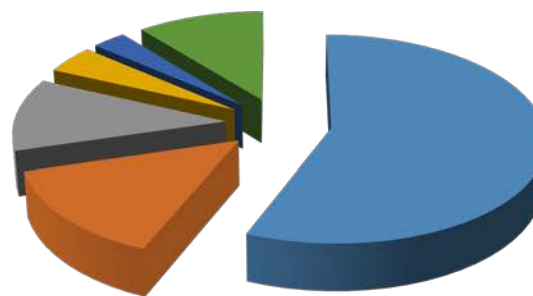
Budget

Vs.

Actual



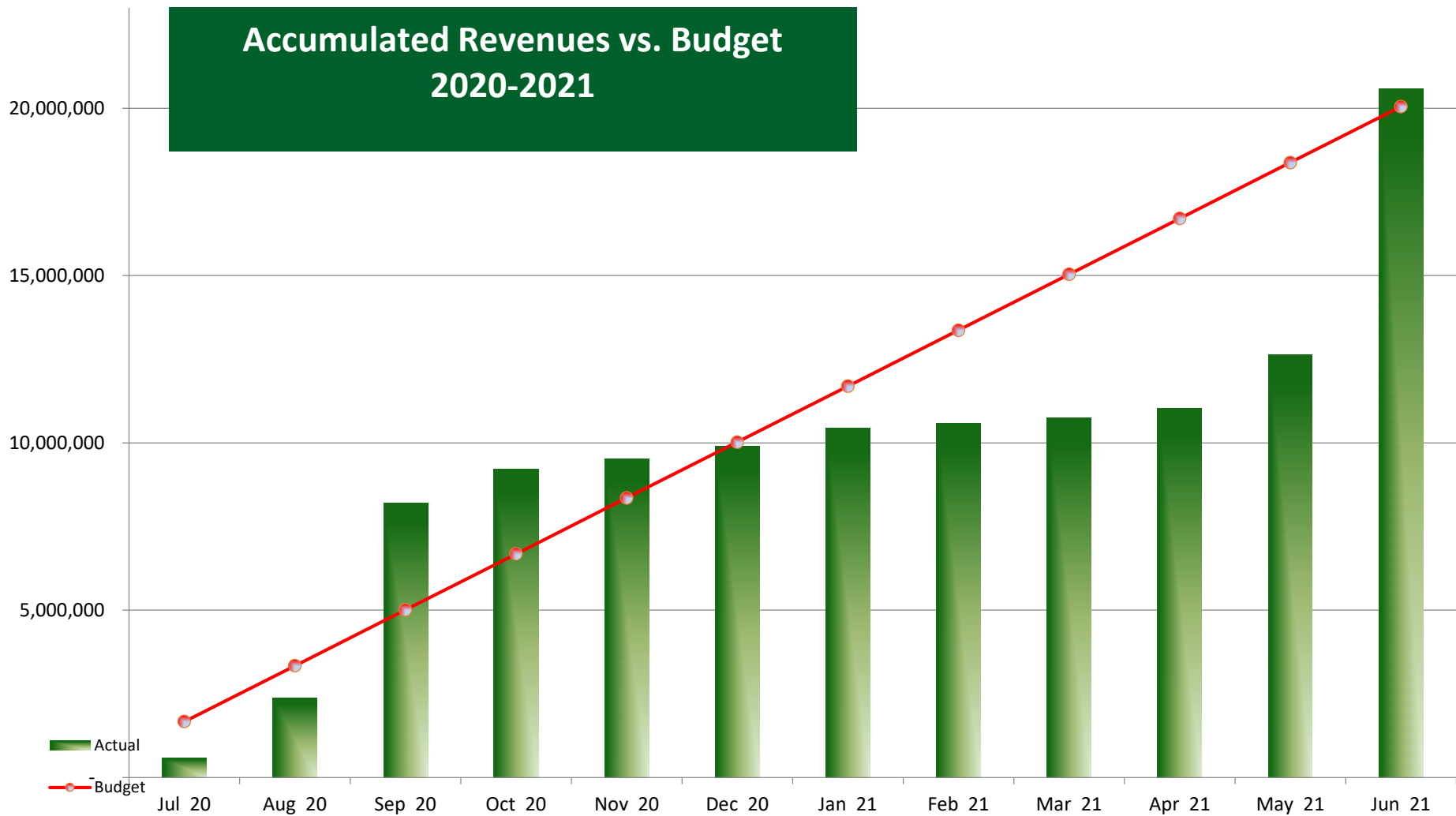
Salaries	\$10,600,720	\$11,069,020
Benefits	\$2,519,801	\$2,792,664
Services	\$1,585,000	\$2,239,874
Supplies and Materials	\$816,772	\$860,950
Capital/Non-Capital	\$502,913	\$577,600
Dues and Other	\$2,128,522	\$2,137,409



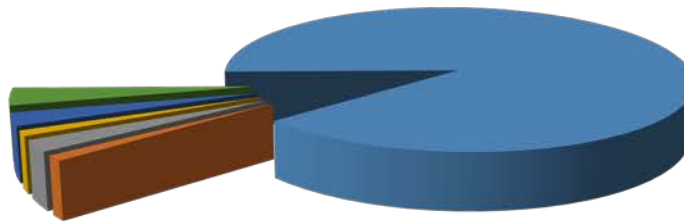
**Expenditures
By
Object**

As the above chart reveals, actual expenditures were under budgeted amounts

Accumulated Revenues vs. Budget 2020-2021



Property Taxes	\$17,930,831	\$17,837,769
Investment Income	\$195,151	\$228,915
Other Local	\$651,249	\$477,950
State Funding	\$313,481	\$228,320
Federal Funding	\$563,157	\$539,645
General State Aid	\$919,331	\$735,465



Revenues By Source

As the above chart reveals, actual revenues out performed with the budgeted amounts

Budget Overview

And

Highlights

Budget Overview

Unlike many school districts in Illinois, Bloomingdale School District 13 will have a **balanced budget**. Over 62% of school districts in the State of Illinois are deficit spending. The main sources of this problem are the State of Illinois' financial position and the current pandemic. For over 20 years, local tax revenue in school districts in DuPage County have been restricted by property tax caps. The largest threat to the District's solvency is the uncertainty of state funding, a possible shift in pension costs, a potential property tax freeze and COVID-19. These threats could increase expenditures and reduce revenues, which would force the District to fund these obligations from its fund balances. This would divert resources from the students of Bloomingdale.

Bloomingdale School District 13 is conscious of the current economic climate and the financial conditions. These obstacles can be challenging in achieving long-term financial stability for the District while focusing on resources for students. As we examine current educational research and understand how students of today learn, we know that we must plan accordingly and incorporate the Illinois Learning Standards into this plan. Illinois Learning Standards now call for the integration of skills related to technology: students must use both critical analysis and production of media in their work. The students need to develop reasoning skills, critical reflection and thinking, and both conventional and innovative problem solving.

In order to plan for the students and develop programs that are best for them, the administrative team is focusing on a plan that will ensure students have the rigor, readiness, and skills to prepare them for their future, even with a remote learning model. Together, the District Cabinet has explored the timeline for when program improvements must be implemented. This includes, but is not limited to, curriculum resources to support the Illinois Learning Standards, adopting a process to examine technology use as aligned to teaching and learning, creating an environment for 21st century learning, and examining current structures in order to operate the district efficiently. The draft ideas enable us to begin charting a course in funding to align with our improvement plans over the next five years. Even with all of these high expectations and mandates, District 13 has achieved a **balanced budget** this year. The next page will provide highlights from the proposed budget:

Budget Highlights

- ◆ In September 2021, the Board of Education is expected to adopt a budget that is comprised of \$20,629,913 in revenues and \$20,148,865 in expenditures.
- ◆ As an investment of technology for 21st century learning, the technology budget will continue to provide for the purchase of Chromebooks. Approximately 380 devices will be purchased to support student learning in the classroom.
- ◆ Only 10% of the District revenues are generated from state and federal sources. For the first time, this budget will assume 100% of funding from the state. In addition, there has been accounting for \$277,219 of Federal ESSER II (Elementary and Secondary School Emergency Relief Fund) monies.
- ◆ The budget reflects a medical insurance renewal of 0%. This is the 3rd year in a row the District has received a 0% renewal. This is a direct result of the District changing from an insurance pool to having a direct relationship with BlueCross Blue Shield. Finally, this year's budget will allow for a newer incentive to staff opting out of the District's insurance.
- ◆ The budget reflects a 7% aggregate increase in salaries from prior year's budget. This assumption is a result of at 3% of increase in salaries, the anticipation of clubs and sports being offered, and additional staff hired to accommodate the 3-foot distancing seating in classrooms.
- ◆ Approximately \$422,000 has been dedicated for improving the facilities and non-capital expenditures. \$275,000 will be used for specific capital projects in the Operations and Maintenance Fund. In addition, approximately \$155,000 has been added to the budget for unforeseen contingency.
- ◆ This year interest revenue is projected to decrease by 52% or decrease by approximately \$120,710 to a budgeted amount of \$110,000. This is a result of the impact COVID-19 has had on the economy and the investment market. When the opportunity exists, the District will continue to leverage its fund balances to maximize its investment income. A couple of strategies used to increase its interest income will be 1). take advantage of the yield curve by extending the length of its investments and 2). utilize FDIC's \$250,000 insurance level.
- ◆ Pursuant to Public Act 101-0001 the District has been implementing a process for increasing wages to the \$15.00 per hour minimum wages for employees by the year 2025 for those employees affected. For the year 2022 the minimum amount is \$12.00. this process may need to be accelerated, based upon the challenge of hiring paraprofessionals.
- ◆ The District Offered and supported an 8-week summer school program to support our students' academic recovery at approximate cost of \$100,000.

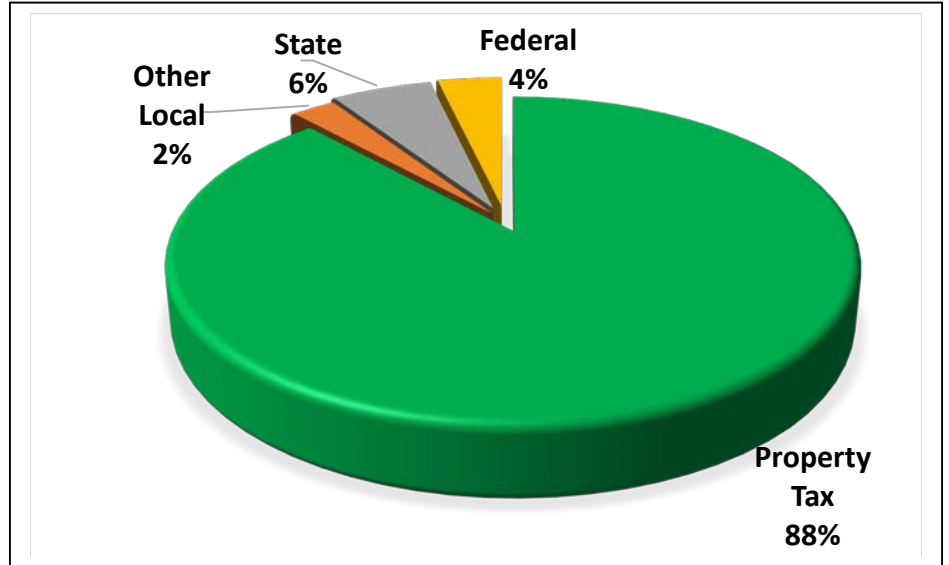
Budget Highlights (Continued)

- ◆ The budget will allow for having a new Kindergarten structure classroom. Last year, it was K-2 and 3-5 grade structure classrooms. This has been presented as a one-year temporary plan to help with learning loss due to COVID-19. Next year, we will go back to a K-2 structured classroom.
- ◆ This year the budget was developed to have stronger controls and expectation. More specifically, departmental budgets were developed with the expectation of monthly reviews in order to have more accountability.
- ◆ The District has received the Certificate of Excellence in financial report, from both the Government Finance Officers Association (GFOA) and the International Association of School Business Officials (ASBO). There are 879 school districts in Illinois and approximately on 20 districts receive both awards.
- ◆ This year's budget again will reflect a modified accrual basis of accounting. Accrual accounting is generally regarded as the superior method of accounting since it gives a more accurate assessment of the District's financial position.
- ◆ Even with the challenges of the adverse State of Illinois condition, it appears this budget will allow District 13 to have a positive outlook and maintain its Standard & Poors (S&P) rating of AA+, putting the District close to an AAA -- the highest financial rating. Standard and Poors categorizes this as "obligations are judged to be of high quality and are subject to very low credit risk." Having this rating means paying lower interest; this in turn allows more dollars into the classroom.
- ◆ For the past 15 years, the District has received a Financial Profile score of 4.00 from the Illinois State Board of Education and is expected to receive the same score this year. This score places the District in the highest category for financial strength, labeled "Financial Recognition." Given the economic difficulties school districts are facing, this is recognized as a significant accomplishment. The profile indicators are:
 - Fund Balance to Revenue Ratio
 - Days Cash on Hand
 - Percent of Long-Term Debt Margin
 - Expenditure to Revenue Ratio
 - Percent of Short-Term Borrowing

Revenues - By Sources

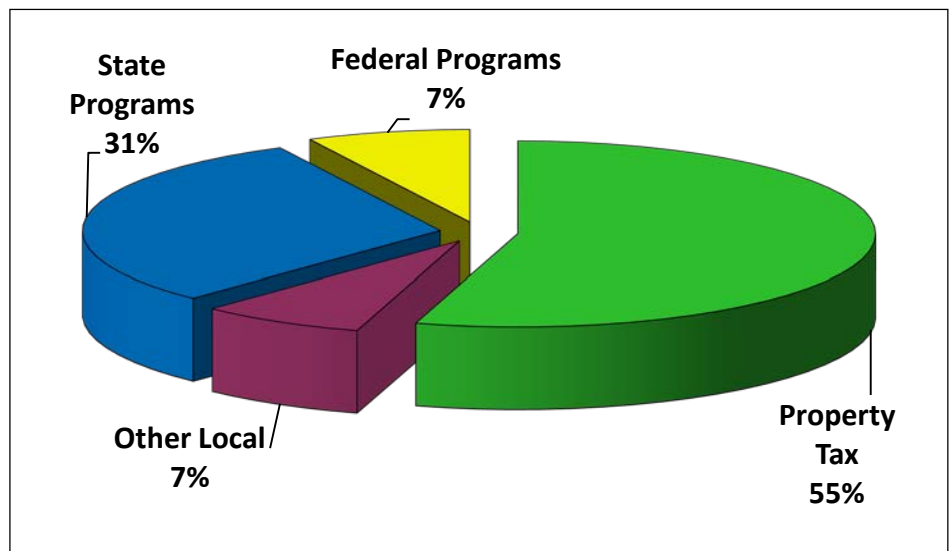
District Revenue Distribution

Bloomington District 13's primary source of revenue is from property taxes. Over 88% of the District's revenue is generated from this source, as the chart (right) illustrates.



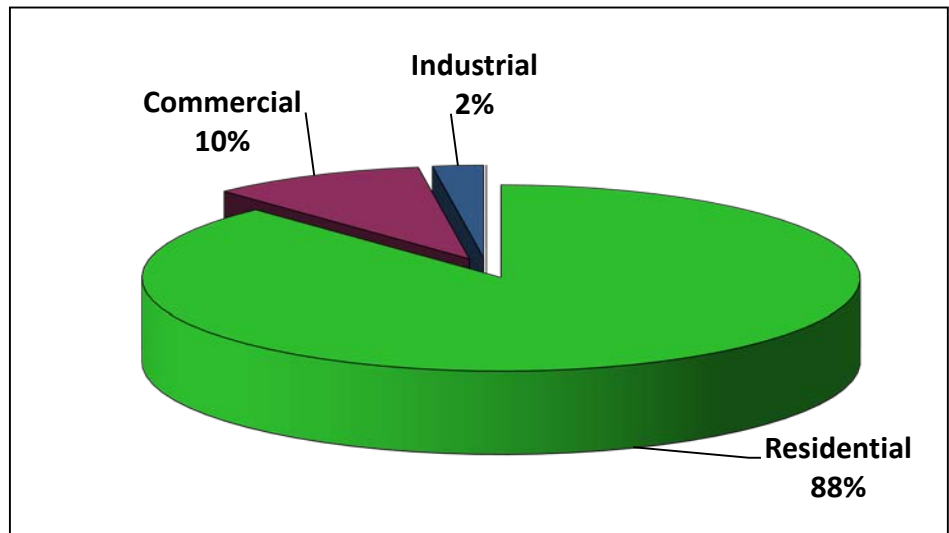
State Average Revenue Distribution

The averages indicate that property tax is the primary source of revenue for most school districts in the State of Illinois. However, the state average also indicates a much lower percent of revenue.



Property Tax Base

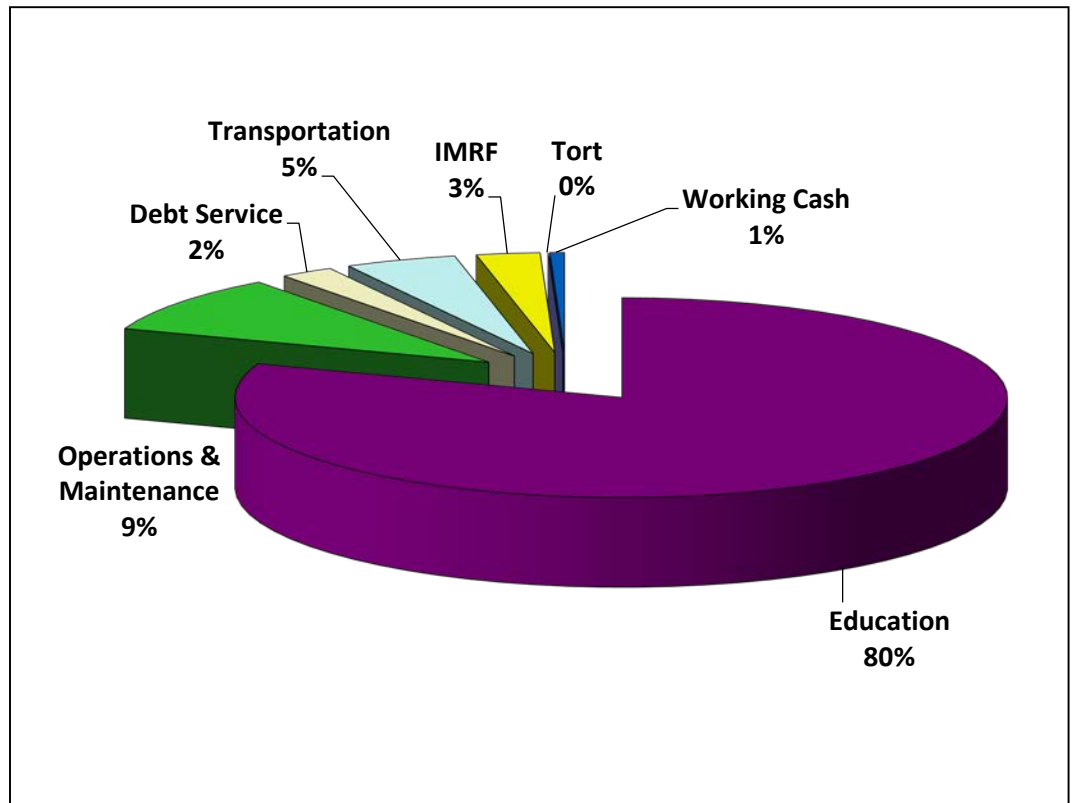
Bloomington School District 13 has the good fortune of a strong property tax base. The Equalized Assessed Valuation for the District indicates that there is a strong reliance on residential property, as the chart (right) illustrates.



Expenditures – By Fund and Object

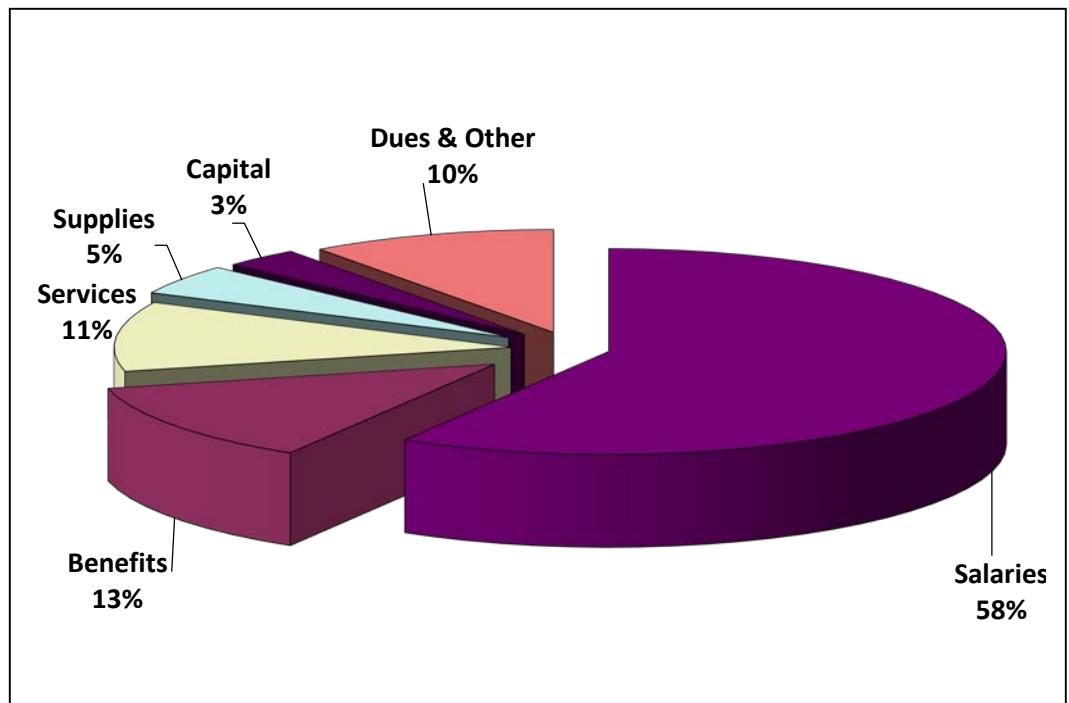
Expenditures by Fund

The Bloomingdale 13 Budget is divided into seven categories, which are called funds. Each fund is established for a specific purpose or function. Schools can expend only the money available in each fund. Unless prescribed by law, money received in one fund cannot be used for expenses in another fund. The Education Fund is the District's largest fund. It contains 80% of all expenditures, which equates to approximately \$16,000,000. The next largest fund is the Operation and Maintenance Fund, and then the Transportation Fund.



Expenditures by Object

When expenditures are considered by type, rather than fund, they are called objects. The largest object expenditure is salaries, which contains 59% of all expenditures, approximately \$11,600,000. The second largest object is benefits. Together, these objects equal 71% of the District's entire budgeted expenditures.



Bloomington School District 13
Tentative Budget - Summary
Fiscal year 2021-2022

	<u>% of Budget</u>	<u>Total Operating</u>	<u>Operating Fund</u>						<u>Non-Operating</u>	
			<u>Education</u>	<u>Operation & Maint</u>	<u>Trans- portation</u>	<u>IMRF</u>	<u>Working Cash</u>	<u>Tort</u>	<u>Debt Service</u>	<u>Capital Projects</u>
Estimated Beginning Fund Balances		12,757,578	5,552,578	2,145,026	1,251,657	591,828	2,677,955	538,534	86,625	238,961
REVENUES										
Property Tax	87.5%	17,687,082	13,975,225	2,238,158	666,865	570,393	187,602	48,839	422,066	0
CPPRT	0.5%	94,000	80,000	0	0	14,000	0	0	0	0
Interest	0.5%	108,201	60,000	13,000	13,000	4,057	15,065	3,079	1,590	500
Other Local Revenue	2.0%	399,600	310,000	71,600	18,000	0	0	0	0	0
State Programs	5.8%	1,167,065	896,761	50,000	220,304	0	0	0	0	0
Federal Programs	3.7%	749,809	749,809	0	0	0	0	0	0	0
Total	100.0%	20,205,757	16,071,795	2,372,758	918,169	588,450	202,667	51,918	423,656	500
EXPENDITURES										
Salaries	59.3%	11,677,360	10,946,434	719,523	11,403	0	0	0	0	0
Benefits	13.0%	2,568,047	1,931,705	103,642	4,139	528,562	0	0	0	0
Purchase Services	11.2%	2,215,061	723,242	456,200	915,300	0	0	120,319	0	0
Supplies and Materials	4.9%	958,322	589,122	369,200	0	0	0	0	0	0
Capital/Non-Capital	3.2%	627,000	205,000	422,000	0	0	0	0	0	0
Dues and Other	8.1%	1,587,950	1,587,950	0	0	0	0	0	445,125	0
Retirement Incentives	0.4%	70,000	70,000	0	0	0	0	0	0	0
Total	99.6%	19,703,740	16,053,453	2,070,564	930,842	528,562	0	120,319	445,125	0
Surplus/(Deficit)		502,017	18,343	302,194	(12,673)	59,888	202,667	(68,401)	(21,469)	500
Transfer (Uses)		(22,600)	(22,600)	0	0	0	0	0	0	0
Transfer Sources/Sale of bonds		0	0	0	0	0	0	0	22,600	0
Estimated Ending Fund Balances		13,236,995	5,548,321	2,447,220	1,238,984	651,716	2,880,622	470,133	87,756	239,461
Expenditure to Fund Balance Ratio		67%	35%	118%	133%	123%	N/A	391%	20%	N/A

Summary of Funds

Operating Funds

This is all funds summary report, which is made up of the Education Fund, Operation and Maintenance Fund, Debt Service Fund, Transportation Fund, IMRF/Social Security Fund, Working Cash Fund, and Tort Fund. The District is expected to yield balanced budget.

<u>Revenues</u>	<u>Amount</u>	<u>Expenditures</u>	<u>Amount</u>
Property Tax	17,687,082	Salaries	11,677,360
CPPRT	94,000	Benefits	2,568,047
Interest	108,201	Services	2,215,061
Other Local Revenue	399,600	Supplies and Materials	958,322
State Programs	1,167,065	Capital/Non-Capital	627,000
Federal Programs	749,809	Dues and Other	1,587,950
		Retirement Incentives	70,000
Total Revenue	<u>20,205,757</u>	Total Expenditures	<u>19,703,740</u>

Projected Fund Balance at 07/01/21	12,757,578
Surplus / (Deficit)	502,017
Transfers (uses)	(22,600)
Transfers (sources)	<u>0</u>
Projected Fund Balance at 06/30/22	<u>13,236,995</u>
Expenditure to Fund Balance Ratio	67%

Education Fund

The Education Fund is a major fund of Bloomingdale School District 13 and supports all of the educational programs. As mentioned in the previous section, the Education Fund is the District's largest fund. It contains approximately 80% of the District's financial activity. Below are some financial comments regarding the Education Fund:

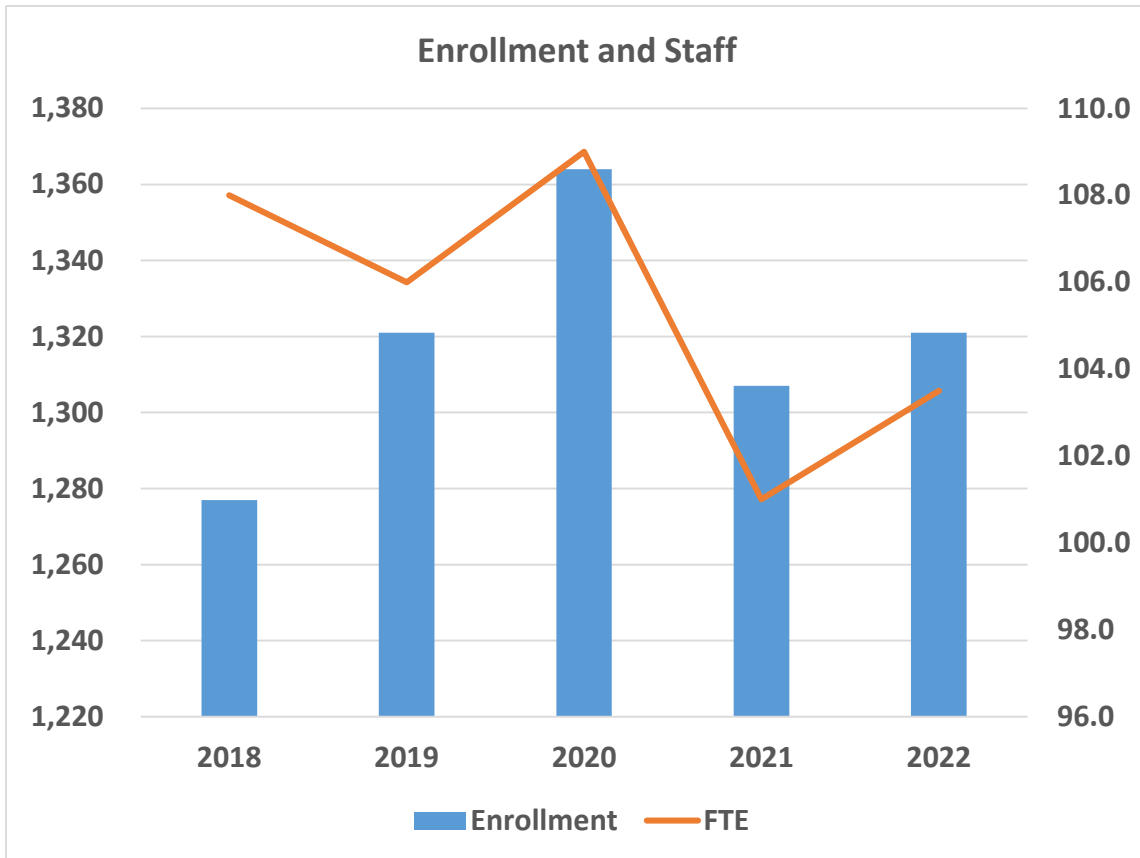
Overall, the Education Fund is expected to produce a balanced budget as the schedule below reveals.

<u>Revenues</u>	<u>Amount</u>	<u>Expenditures</u>	<u>Amount</u>
Property Tax	13,975,225	Salaries	10,946,434
CPPRT	80,000	Benefits	1,931,705
Interest	60,000	Purchase Services	723,242
Other Local Revenue	310,000	Supplies and Materials	589,122
State Programs	896,761	Capital/Non-Capital	205,000
Federal Programs	749,809	Dues and Other	1,587,950
		Retirement Incentives	70,000
Total Revenue	<u>16,071,795</u>	Total Expenditures	<u>16,053,453</u>

Projected Fund Balance at 07/01/21	5,552,578
Surplus / (Deficit)	18,343
Transfers (uses)	(22,600)
Transfers (sources)	<u>0</u>
Projected Fund Balance at 06/30/22	<u>5,548,321</u>
Expenditure to Fund Balance Ratio	35%

Education Fund Budget Highlights

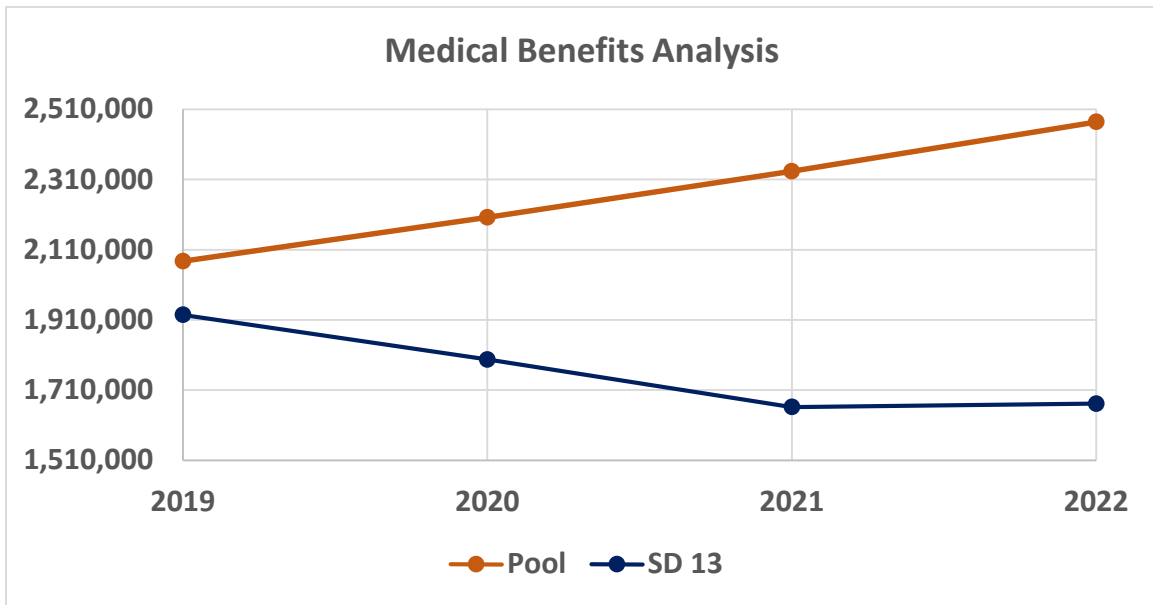
Salaries: Reflects a 7% increase in salaries from the prior year budget. This assumption is primarily based upon 3% of increase in salaries for staff, the anticipation of clubs and sports being offered, and additional staff hired to accommodate the 3-foot distancing seating in classrooms.



Year	Enrollment	FTE
2018	1,277	108.0
2019	1,321	106.0
2020	1,364	109.0
2021	1,307	101.0
2022	1,321	103.5

Education Fund Budget Highlights (continued)

Benefits: The District for the 3rd year in a row has received a renewal of 0% blended rate for medical insurance. This is a direct result of the District having a direct relationship with BCBS of Illinois. For budgeting purposes, the budget will assume a 3% increase.



Year	Savings
2019	\$152,507
2020	\$404,298
2021	\$671,987
2022	\$802,400
Total	\$2,031,192

Education Fund Budget Highlights (continued)

Capital/Non-Capital – As part of the technology plan, students and teachers are expected to receive approximately 380 new devices. The District applied for a grant under the ESSER II and will use a portion of this grant, \$120,000 for improving technology.

The Teaching and Learning budget will invest its resources in students with the following highlights:

- Summer School 2021 focused on academic reinforcement
- Support Social Emotional Learning (SEL) with an updated curriculum (Suite360) for students K-8 as well as strands for Staff and Parent supports. The Teaching and Learning department submitted a grant application to the Bloomingdale Township Mental Health Board for this curriculum.
- A formal push out of Paper.co which provides each student 1st-8th grade with access to a tutor 24/7. Teachers had Professional Development on this tool in August and a parent roll out week is scheduled in September.
- The department is looking to develop a curriculum cycle (review and evaluation). This year our Literacy Committee will convene to identify areas of needs based on student data and how the curriculum is supporting the needs.

Operations and Maintenance Fund

The Operations and Maintenance Fund (O&M) is the District's second largest operating fund. It contains approximately 9% of the District's financial activity. The fund supports the daily operations of all facilities. Expenditure items include daily cleaning, repairs, custodial salaries, utilities and capital projects.

Revenues	Amount	Expenditures	Amount
Property Tax	2,238,158	Salaries	719,523
CPPRT	0	Benefits	103,642
Interest	13,000	Purchase Services	456,200
Other Local Revenue	71,600	Supplies and Materials	369,200
State Programs	50,000	Capital/Non-Capital	422,000
Federal Programs	0	Dues and Other	0
Total Revenue	<u>2,372,758</u>	Total Expenditures	<u>2,070,564</u>

Projected Fund Balance at 07/01/21	2,145,026
Surplus / (Deficit)	302,194
Transfers (uses)	0
Transfers (sources)	<u>0</u>
Projected Fund Balance at 06/30/22	<u>2,447,220</u>
Expenditure to Fund Balance Ratio	118%

Operations and Maintenance Fund Budget Highlights

Salaries: Reflects a 3% increase in salaries from the prior year actual. This assumption took into consideration two retirements, but also hiring extra staff for cleaning classrooms for COVID-19.

Benefits: 0% increase at a blended rate for medical insurance has been used as an estimate. For budgeting purposes, the budget will assume a 3% increase.

Purchase Services: This account is used for Snow removal, HVAC services, Architect fees, annual inspections, phone services

Capital Projects: \$422,000 has been used as an estimate for facility projects. In March 2021, a detailed plan was presented to Board of Education.

Other: The intergovernmental agreement for Four Seasons Property ends on August 21, 2021. The property contains 4.204 Acres more or less. Requires a 90-day written notice to terminate otherwise will automatically renew.

<u>BUILDING</u>	<u>PROJECTED COST</u>
<u>ERICKSON</u>	
Contingency	\$48,000
<u>WESTFIELD</u>	
Parking Lot Repairs	\$15,000
Room Renovations (FACS and Drama)	\$20,000
Contingency	\$48,000
WESTFIELD TOTAL	\$83,000
<u>DUJARDIN</u>	
Asbestos Abatement	\$50,000
New Ceilings & Light Fixtures	\$60,000
Playground Renovations	\$80,000
Contingency	\$48,000
DUJARDIN TOTAL	\$238,000
<u>DISTRICT WIDE</u>	
Other Building Enhancements	\$40,000
Contingency	\$13,000
DISTRICT TOTAL	\$51,000
GRAND TOTAL	\$422,000

Debt Service Fund

The Debt Service Fund (formerly known as the Bond and Interest) allocates revenue and expenditures to handle the District's debt. The debt is usually in the form of principal and interest payments for prior bond issuances. The bonds are in the form of working cash, life safety, capital improvement, or building bonds. The District also pays its capital lease for the copiers from this fund. Last year, the District refinance its bonds and restructured some of its debt.

Revenues	Amount	Expenditures	Amount
Property Tax	422,066	Salaries	0
CPPRT	0	Benefits	0
Interest	1,590	Purchase Services	0
Other Local Revenue	0	Supplies and Materials	0
State Programs	0	Capital/Non-Capital	0
Federal Programs	0	Bond Payments	445,125
Total Revenue	<u>423,656</u>	Total Expenditures	<u>445,125</u>

Projected Fund Balance at 07/01/21	86,625
Surplus / (Deficit)	(21,469)
Transfers (uses)	0
Transfers (sources)	<u>22,600</u>
Projected Fund Balance at 06/30/22	<u>87,756</u>
Expenditure to Fund Balance Ratio	20%

Debt Service Fund Debt Schedules

Below is the annual amortization of all debt outstanding as of June 30, 2022, including interest payments.

Year Ending	Bonds Refinanced in 2019	
June 30,	Principal	Interest
2022	340,000	83,000
2023	355,000	70,125
2024	330,000	57,500
2025 - 2035	1,715,000	315,975
Totals	2,740,000	526,600

Year Ending	Capital Lease (Copiers)	
June 30,	Principal	Interest
2022	20,953	1,584
2023	21,940	569
Totals	42,893	2,153

Transportation Fund

The Transportation Fund supports the student transportation program. Revenue from the fund is received via property taxes and general state aid for transportation. Over the years, transportation state funding ratio has decreased. The decrease is a direct result of the Governor in 2012 vetoing the line item to return funding back to the prior year amounts. As result of this action, transportation funding has never recovered to past levels and has seen over a 40% reduction.

Services: This mainly is comprised of our outside bus service. This line item has been projected at 4% increase, based upon experience and proposals.

Revenues	Amount	Expenditures	Amount
Property Tax	666,865	Salaries	11,403
CPPRT	0	Benefits	4,139
Interest	13,000	Purchase Services	915,300
Other Local Revenue	18,000	Supplies and Materials	0
State Programs	220,304	Capital/Non-Capital	0
Federal Programs	0	Dues and Other	0
	<hr/>		<hr/>
Total Revenue	<u>918,169</u>	Total Expenditures	<u>930,842</u>

Projected Fund Balance at 07/01/21	1,251,657
Surplus / (Deficit)	(12,673)
Transfers (uses)	0
Transfers (sources)	<hr/> 0
Projected Fund Balance at 06/30/22	<u>1,238,984</u>
Expenditure to Fund Balance Ratio	133%

Retirement Fund

There are components of the Retirement Fund for Bloomingdale School District 13. They are the Illinois Municipal Retirement Fund and F.I.C.A./Medicare Fund.

Illinois Municipal Retirement Fund

This fund supports the pension program for the non-certified employees. The District is required to contribute to this program if an employee works over 600 hours per year. Each year the contribution rate is set based on experience. It is funded only via tax levy and also a percentage set by law of Corporate Personal Property Replacement Taxes.

F.I.C.A. and Medicare Fund

The District has to pay a Social Security rate of 6.2% for non-certified salaries from this fund. The District, for the most part, pays a Medicare rate of 1.45% for both certified and non-certified staff.

Benefits: Are the largest line item in this fund. The assumption for this fund is to use an employer IMRF rate of 14.02%. All other benefits will increase proportionally to their respective salary associated accounts.

Revenues	Amount	Expenditures	Amount
Property Tax	570,393	Salaries	0
CPPRT	14,000	Benefits	528,562
Interest	4,057	Purchase Services	0
Other Local Revenue	0	Supplies and Materials	0
State Programs	0	Capital/Non-Capital	0
Federal Programs	0	Dues and Other	0
Total Revenue	<u>588,450</u>	Total Expenditures	<u>528,562</u>

Projected Fund Balance at 07/01/21	591,828
Surplus / (Deficit)	59,888
Transfers (uses)	0
Transfers (sources)	<u>0</u>
Projected Fund Balance at 06/30/22	<u>651,716</u>
Expenditure to Fund Balance Ratio	123%

Capital Projects Fund

The Capital Projects Fund are expenditures which would ordinarily be charged to the Operations and Maintenance Fund or Education Fund, include the actual construction costs, builder's risk insurance, purchase of land and other site costs, landscaping, parking lots, sidewalks, utility connections, etc., and other items directly related to the capital project

Revenues	Amount	Expenditures	Amount
Property Tax	0	Salaries	0
CPPRT	0	Benefits	0
Interest	500	Purchase Services	0
Other Local Revenue	0	Supplies and Materials	0
State Programs	0	Capital/Non-Capital	0
Federal Programs	0	Dues and Other	0
Total Revenue	<u>500</u>	Total Expenditures	<u>0</u>

Projected Fund Balance at 07/01/21	238,961
Surplus / (Deficit)	500
Transfers (uses)	0
Transfers (sources)	<u>0</u>
Projected Fund Balance at 06/30/22	<u>239,461</u>
Expenditure to Fund Balance Ratio	N/A

Working Cash Fund

The Working Cash Fund can be used for internal borrowing. Internal borrowing usually occurs because of late property tax collections and/or low fund balances. It is also permissible to abate or permanently transfer funds from the Working Cash Fund to the fund most in need. The District can use this fund for cash flow purposes. This fund can act like the District's "savings" account.

Revenues	Amount	Expenditures	Amount
Property Tax	187,602	Salaries	0
CPPRT	0	Benefits	0
Interest	15,065	Purchase Services	0
Other Local Revenue	0	Supplies and Materials	0
State Programs	0	Capital/Non-Capital	0
Federal Programs	0	Dues and Other	0
Total Revenue	<u>202,667</u>	Total Expenditures	<u>0</u>

Projected Fund Balance at 07/01/21	2,677,955
Surplus / (Deficit)	202,667
Transfers (uses)	0
Transfers (sources)	<u>0</u>
Projected Fund Balance at 06/30/22	<u>2,880,622</u>
Expenditure to Fund Balance Ratio	N/A

Tort Immunity Fund

The Tort Immunity Fund supports all risk management activities in District 13. The only expenditures are our premiums for the commercial insurance package and workers' compensation.

Services: This line item is made up of our commercial and workers' compensation insurance premiums.

1. The budget assumes that there will be a 2% decrease in worker compensation premiums.
2. The budget assumes that there will be a 17% increase in property and casualty premiums

Revenues	Amount	Expenditures	Amount
Property Tax	48,839	Salaries	0
CPPRT	0	Benefits	0
Interest	3,079	Purchase Services	120,319
Other Local Revenue	0	Supplies and Materials	0
State Programs	0	Capital/Non-Capital	0
Federal Programs	0	Dues and Other	0
 Total Revenue	 <u>51,918</u>	 Total Expenditures	 <u>120,319</u>

Projected Fund Balance at 07/01/21	538,534
Surplus / (Deficit)	(68,401)
Transfers (uses)	0
Transfers (sources)	<u>0</u>
Projected Fund Balance at 06/30/22	<u>470,133</u>
Expenditure to Fund Balance Ratio	391%

Key Assumptions

And

Strategic Goal

(Note): No provisions were made relative to potential legislative changes to public pension systems or the property tax freeze, but both will need to be considered when making long-term financial decision.

Revenues:

Revenue budgets remain cautiously optimistic, when compared to past years. The confidence is because of the because of how well the District performed during the pandemic. To establish revenue budgets, the District relies on historical activity as well as the ongoing monitoring of legislative activities.

Property Tax: Assumptions are based on estimates developed as part of the levy adoption process and has historically assumed a 98.75% collection rate. Because the levy is based on a calendar year and our budget is on a fiscal year, the budget requires us to consider a portion of two levy years (2020 and 2021). A portion of this budget will be developed from the 2020 levy and a CPI of 1.4%. For the 2021 levy this budget will use 3.0% CPI. We continue to monitor on a monthly basis the Consumer Price Index (CPI). At the time of this report, new property is an unknown quantity and budget assumes this amount to remain flat. New property is important to consider as with the extension it is outside the “tax cap” (PTELL) calculation.

Corporate Personal Property Replacement Tax (CPPRT): Revenues collected by the State of Illinois are paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away. Our budget assumption is based on estimates provided by the Illinois Dept. of Revenue (IDOR). Current assumption is that CPPRT will be increase slightly.

Interest: With interest rates increasing and based upon our investment strategies, the budget will assume that interest income will have a decrease. The District is projecting approximately a 50% decrease last year’s receipts.

Other Local Revenue: Mainly consist of registration fees, facility rental income and developer contributions. The budget will assume this revenue source will remain flat relative to prior year activity.

State: The State of Illinois is faced with a \$16 billion short fall in state revenues. Although the legislature has indicated a flat revenue source for school districts. The budget will assume a 100% receipt in payments. History has shown that the State of Illinois has trouble making payment in a normal economic environment. Again, we remain cautiously optimistic.

Federal: Federal grant funding payment processes moved to an expenditure reimbursement model effective during fiscal year 2011-12. Federal grant dollars are assumed to be relatively flat, with the exception of the ESSER II funding, all other allocations won't be known until fall, 2021.

Key Assumptions (continued)

Expenditures:

Salaries: Salary budgets reflect staffing for the 2021-2022 fiscal year. Salaries are typically budgeted based on contracted and negotiated agreements for existing staff and assumed contract amounts for new positions based upon projected enrollment. The collective bargaining agreement has a 3% increase for teacher's salaries. The budget will assume a 7% increase in overall salaries, based upon reason stated previously in this document.

Benefits: The budget assumes an overall 0% to the District's health insurance plans (HMO, PPO and dental). Health insurance is the District's largest benefit expense. The District's Employee Insurance Committee will continue to work diligently to educate staff on the importance of wellness and consumerism.

Purchase Services: This budget assumes there will be a commitment to professional development, and enhancing technology for the 21st century student learning. However, the budget will keep this line flat with a 0% increase.

Supplies and Materials: The budget assumes a supplies and materials will remain flat or have a 0% increase.

Capital Outlay/Non-Capital: Assumes an increase for providing a safe learning environment for the students primarily through buildings and grounds. In addition, this year we are attempting to incorporate a long-term strategy for purchasing Chromebooks and technology infrastructure items.

ISBE State Budget (50-36)

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, 2021 - June 30, 2022

Balanced budget, no deficit reduction
plan is required.

Date of Amended Budget:

(MM/DD/YY)

District Name:

Bloomington School District 13

District RCDT No:

19-022-0130-02

If your FY21 AFR states that you need to do a deficit reduction plan and your FY22 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Bloomington School District 13, County of DuPage,
State of Illinois, for the Fiscal Year beginning July 1, 2021 and ending June 30, 2022.

WHEREAS the Board of Education of Bloomington School District 13,
County of DuPage, 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 27th day of September, 20 21,
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, 2021 and ending June 30, 2022.

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 27th
day of September, 20 21 by a roll call vote of Yeas, and Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:

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

** 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>

Please type the member signatures before submitting to ISBE. 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, 2021 ¹ (without Student Activity Funds)		5,552,578	2,145,026	86,625	1,251,657	591,828	238,961	2,677,955	538,534	0	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	14,425,226	2,322,758	423,656	697,865	588,451	500	202,667	51,918	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	896,761	50,000	0	220,304	0	0	0	0	0	
8	FEDERAL SOURCES	4000	749,809	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		16,071,796	2,372,758	423,656	918,169	588,451	500	202,667	51,918	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	4,500,000									
11	Total Receipts/Revenues		20,571,796	2,372,758	423,656	918,169	588,451	500	202,667	51,918	0	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	9,934,764				215,528			0		
14	SUPPORT SERVICES	2000	4,567,901	2,070,564		930,842	312,768	0		120,319	0	
15	COMMUNITY SERVICES	3000	4,837	0		0	263			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,545,950	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	445,125	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		16,053,452	2,070,564	445,125	930,842	528,559	0		120,319	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	4,500,000	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		20,553,452	2,070,564	445,125	930,842	528,559	0		120,319	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		18,344	302,194	(21,469)	(12,673)	59,892	500	202,667	(68,401)	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			18,000							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			4,600							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	0	22,600	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: 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										
		8160										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund											
		8170										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and											
	Int Proceeds to Debt Service Fund											
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	18,000									
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	4,600									
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		22,600	0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		(22,600)	0	22,600	0	0	0	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2022 (Without Student Activity Funds)		5,548,322	2,447,220	87,756	1,238,984	651,720	239,461	2,880,622	470,133	0	0
82												
83	Student Activity ESTIMATED BEGINNING FUND BALANCE July 1, 2021 Fund 11		52,938									
84	RECEIPTS/REVENUES (For Student Activity Funds)											
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	20,000									
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
87	Total Student Activity Direct Disbursements/Expenditures	1999	20,000									
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
89	Student Activity ESTIMATED ENDING FUND BALANCE June 30, 2022		52,938									
90												
91	Total ESTIMATED BEGINNING FUND BALANCE July 1, 2021 (All Sources Including Student Activity Funds)		5,605,516	2,145,026	86,625	1,251,657	591,828	238,961	2,677,955	538,534	0	0
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	14,445,226	2,322,758	423,656	697,865	588,451	500	202,667	51,918	0	0
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
95	STATE SOURCES	3000	896,761	50,000	0	220,304	0	0	0	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	
96	FEDERAL SOURCES	4000	749,809	0	0	0	0	0	0	0	0	
97	Total Direct Receipts/Revenues ⁸		16,091,796	2,372,758	423,656	918,169	588,451	500	202,667	51,918	0	
98	Receipts/Revenues for "On Behalf" Payments ²	3998	4,500,000	0	0	0	0	0		0	0	
99	Total Receipts/Revenues		20,591,796	2,372,758	423,656	918,169	588,451	500	202,667	51,918	0	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	9,954,764				215,528			0		
102	SUPPORT SERVICES	2000	4,567,901	2,070,564		930,842	312,768	0		120,319	0	
103	COMMUNITY SERVICES	3000	4,837	0		0	263			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,545,950	0	0	0	0	0		0	0	
105	DEBT SERVICES	5000	0	0	445,125	0	0			0	0	
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
107	Total Direct Disbursements/Expenditures ⁹		16,073,452	2,070,564	445,125	930,842	528,559	0		120,319	0	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	4,500,000	0	0	0	0	0		0	0	
109	Total Disbursements/Expenditures		20,573,452	2,070,564	445,125	930,842	528,559	0		120,319	0	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		18,344	302,194	(21,469)	(12,673)	59,892	500	202,667	(68,401)	0	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds ⁸		0	0	22,600	0	0	0	0	0	0	
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds ⁹		22,600	0	0	0	0	0	0	0	0	
117	Total Other Sources/Uses of Fund		(22,600)	0	22,600	0	0	0	0	0	0	
118	ESTIMATED ENDING FUND BALANCE June 30, 2022 (All Sources With student Activity Funds)		5,601,260	2,447,220	87,756	1,238,984	651,720	239,461	2,880,622	470,133	0	
119												
120	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
121			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
122	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
123	Object Name											
124	Salaries	100	10,946,437	719,522		11,403		0		0	0	11,677,362
125	Employee Benefits	200	1,931,701	103,642		4,139	528,559	0		0	0	2,568,041
126	Purchased Services	300	723,242	456,200	0	915,300		0		120,319	0	2,215,061
127	Supplies & Materials	400	589,122	369,200		0		0		0	0	958,322
128	Capital Outlay	500	0	370,000		0		0		0	0	370,000
129	Other Objects	600	1,587,950	0	445,125	0	0	0		0	0	2,033,075
130	Non-Capitalized Equipment	700	205,000	52,000		0		0		0	0	257,000
131	Termination Benefits	800	70,000	0		0				0		70,000
132	Total Expenditures		16,053,452	2,070,564	445,125	930,842	528,559	0		120,319	0	20,148,861

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, 2021 ⁷ (Without Student Activity Funds)		13,435,059	3,265,273	335,944	1,515,128	776,183	238,960	2,732,229	562,880	0
4	Total Direct Receipts & Other Sources ⁸		16,071,796	2,372,758	446,256	918,169	588,451	500	202,667	51,918	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		16,071,796	2,372,758	446,256	918,169	588,451	500	202,667	51,918	0
12	Total Amount Available		29,506,855	5,638,031	782,200	2,433,297	1,364,634	239,460	2,934,896	614,798	0
13	Total Direct Disbursements & Other Uses ⁹		16,076,052	2,070,564	445,125	930,842	528,559	0	0	120,319	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		16,076,052	2,070,564	445,125	930,842	528,559	0	0	120,319	0
21	ENDING CASH BALANCE ON HAND June 30, 2022 ⁷ (Without Student Activity Funds)		13,430,803	3,567,467	337,075	1,502,455	836,075	239,460	2,934,896	494,479	0
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND July 1, 2021 ⁷		52,398								
24	Total Direct Receipts & Other Sources ⁸		20,000								
25	Total Amount Available		72,398								
26	Total Direct Disbursements & Other Uses ⁹		20,000								
27	Activity funds ENDING CASH BALANCE ON HAND June 30, 2022 ⁷		52,398								
28											
29	Total BEGINNING CASH BALANCE ON HAND July 1, 2021 ⁷ (With Student Activity Funds)		13,487,457	3,265,273	335,944	1,515,128	776,183	238,960	2,732,229	562,880	0
30	Total Direct Receipts & Other Sources ⁸		16,091,796	2,372,758	446,256	918,169	588,451	500	202,667	51,918	0
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		16,091,796	2,372,758	446,256	918,169	588,451	500	202,667	51,918	0
33	Total Amount Available		29,579,253	5,638,031	782,200	2,433,297	1,364,634	239,460	2,934,896	614,798	0
34	Total Direct Disbursements & Other Uses ⁹		16,096,052	2,070,564	445,125	930,842	528,559	0	0	120,319	0
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		16,096,052	2,070,564	445,125	930,842	528,559	0	0	120,319	0
37	Total ENDING CASH BALANCE ON HAND June 30, 2022 ⁷ (With Student Activity Funds)		13,483,201	3,567,467	337,075	1,502,455	836,075	239,460	2,934,896	494,479	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)	-	13,817,252	2,238,158	422,066	666,865	285,197		187,602	48,839	
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	157,974								
8	FICA and Medicare Only Levies	1150					285,197				
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		13,975,226	2,238,158	422,066	666,865	570,394	0	187,602	48,839	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	80,000				14,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		80,000	0	0	0	14,000	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	25,000								
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		25,000								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				18,000					
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
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									

	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
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					18,000					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	60,000	13,000	1,590	13,000	4,057	500	15,065	3,079	
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		60,000	13,000	1,590	13,000	4,057	500	15,065	3,079	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	5,000								
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		5,000								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Fund Revenues	1799	20,000								
83	Total District/School Activity Income (without Student Activity Funds 1799)		0	0							
84	Total District/School Activity Income (with Student Activity Funds 1799)		20,000								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	100,000								
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		100,000								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	60,000	65,000							
98	Contributions and Donations from Private Sources	1920		2,100							
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	120,000								
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									

	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
109	Other Local Revenues (Describe & Itemize)	1999		4,500							
110	Total Other Revenue from Local Sources		180,000	71,600	0	0	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	14,425,226	2,322,758	423,656	697,865	588,451	500	202,667	51,918	0
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		14,445,226								
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 District to Another District	One 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	877,548								
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		877,548	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	18,463								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120									
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		18,463	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		0	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									
149	School Breakfast Initiative	3365									
150	Driver Education	3370									
151	Adult Education (from ICCB)	3410									
152	Adult Education - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				34,081					
155	Transportation - Special Education	3510				186,223					

	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
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		220,304	0				
158	Learning Improvement - Change Grants	3610									
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		50,000							
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	750								
171	Total Restricted Grants-In-Aid		19,213	50,000	0	220,304	0	0	0	0	0
172	Total Receipts/Revenues from State Sources	3000	896,761	50,000	0	220,304	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	91,704								

	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
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		91,704	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	10,080								
209	Title IV - 21st Century	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		10,080	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Federal Special Education - Preschool Flow-Through	4600									
214	Federal Special Education - Preschool Discretionary	4605	15,124								
215	Federal Special Education - IDEA Flow Through	4620	301,124								
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		316,248	0		0	0				
220	CTE - PERKINS										
221	CTE - Perkins-Title III E Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799									
223	Total CTE - Perkins		0	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									

	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
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									
261	Title II - Teacher Quality	4932	20,558								
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	16,000								
266	Medicaid Matching Funds - Fee-For-Service Program	4992	18,000								
267	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998	277,219								
268	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		749,809	0	0	0	0	0		0	0
269	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	749,809	0	0	0	0	0	0	0	0
270	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		16,071,796	2,372,758	423,656	918,169	588,451	500	202,667	51,918	0
271	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		16,091,796								

	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
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	6,899,051	1,080,230	1,500	172,203	0	0	0	70,000	8,222,984
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	892,934	180,277	1,500	14,736					1,089,447
9	Special Education Programs Pre-K	1225	86,530	19,517		1,442					107,489
10	Remedial and Supplemental Programs K-12	1250	234,565	36,156	500	500					271,721
11	Remedial and Supplemental Programs Pre-K	1275	73,991	958							74,949
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400				309					309
14	Interscholastic Programs	1500	42,000		3,100	3,500					48,600
15	Summer School Programs	1600	75,000	7,500		500					83,000
16	Gifted Programs	1650				2,000					2,000
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	33,765			500					34,265
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
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									0
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						20,000			20,000
34	Total Instruction ¹⁴ (Without Student Activity Funds 1999)	1000	8,337,836	1,324,638	6,600	195,690	0	0	0	70,000	9,934,764
35	Total Instruction ¹⁴ (With Student Activity Funds 1999)	1000	8,337,836	1,324,638	6,600	195,690	0	20,000	0	70,000	9,954,764
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	203,219	23,757							226,976
39	Guidance Services	2120									0
40	Health Services	2130	182,081	14,204	13,000	6,000					215,285
41	Psychological Services	2140									0
42	Speech Pathology & Audiology Services	2150	189,033	20,729							209,762
43	Other Support Services - Pupils (Describe & Itemize)	2190	2,022	30		3,900					5,952
44	Total Support Services - Pupil	2100	576,355	58,720	13,000	9,900	0	0	0	0	657,975
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	186,299	60,047	143,779	185,800					575,925
47	Educational Media Services	2220	227,454	34,932		31,232					293,618
48	Assessment & Testing	2230			32,000	20,500					52,500
49	Total Support Services - Instructional Staff	2200	413,753	94,979	175,779	237,532	0	0	0	0	922,043
50	Support Services - General Administration	2300									
51	Board of Education Services	2310		44,181	176,400			41,000			261,581
52	Executive Administration Services	2320	284,273	72,976	160,000	15,000		1,000			533,249
53	Special Area Administration Services	2330		8,566							8,566
54	Tort Immunity Services	2360 - 2370									0
55	Total Support Services - General Administration	2300	284,273	125,723	336,400	15,000	0	42,000	0	0	803,396
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	842,940	270,664	10,000						1,123,604
58	Other Support Services - School Administration (Describe & Itemize)	2490									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
59	Total Support Services - School Administration	2400	842,940	270,664	10,000	0	0	0	0	0	1,123,604
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510		41,693							41,693
62	Fiscal Services	2520	277,906	15,284	55,000	4,000			10,000		362,190
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550									0
65	Food Services	2560			60,000	12,000					72,000
66	Internal Services	2570									0
67	Total Support Services - Business	2500	277,906	56,977	115,000	16,000	0	0	10,000	0	475,883
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	210,000		65,000	115,000			195,000		585,000
72	Staff Services	2640									0
73	Data Processing Services	2660									0
74	Total Support Services - Central	2600	210,000	0	65,000	115,000	0	0	195,000	0	585,000
75	Other Support Services (Describe & Itemize)	2900									0
76	Total Support Services	2000	2,605,227	607,063	715,179	393,432	0	42,000	205,000	0	4,567,901
77	COMMUNITY SERVICES (ED)	3000	3,374		1,463						4,837
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						40,000			40,000
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			40,000			40,000
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220						1,505,950			1,505,950
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240									0
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						1,505,950			1,505,950
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			1,545,950			1,545,950
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									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
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		10,946,437	1,931,701	723,242	589,122	0	1,587,950	205,000	70,000	16,053,452
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		10,946,437	1,931,701	723,242	589,122	0	1,607,950	205,000	70,000	16,073,452
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (Without Student Activity Funds 1999)										18,344
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (With Student Activity Funds 1999)										18,344
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	719,522	103,642	456,200	369,200	370,000		52,000		2,070,564
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	Total Support Services - Business	2500	719,522	103,642	456,200	369,200	370,000	0	52,000	0	2,070,564
132	Other Support Services (Describe & Itemize)	2900									0
133	Total Support Services	2000	719,522	103,642	456,200	369,200	370,000	0	52,000	0	2,070,564
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									0
155	Total Direct Disbursements/Expenditures		719,522	103,642	456,200	369,200	370,000	0	52,000	0	2,070,564
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										302,194
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
2											
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 <i>(Describe & Itemize)</i>	5150									0
172	Total Debt Service - Interest On Short-Term Debt	5100						0			0
173	Debt Service - Interest on Long-Term Debt	5200						100,125			100,125
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ <i>(Lease/Purchase Principal Retired)</i>	5300						345,000			345,000
175	Debt Service Other <i>(Describe & Itemize)</i>	5400									0
176	Total Debt Service	5000			0			445,125			445,125
177	PROVISION FOR CONTINGENCIES (DS)	6000									0
178	Total Direct Disbursements/Expenditures				0			445,125			445,125
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(21,469)
180											
181	40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils	2100									
184	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
185	Support Services - Business										
186	Pupil Transportation Services	2550	11,403	4,139	915,300						930,842
187	Other Support Services <i>(Describe & Itemize)</i>	2900									0
188	Total Support Services	2000	11,403	4,139	915,300	0	0	0	0	0	930,842
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 <i>(Describe & Itemize)</i>	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) <i>(Describe & Itemize)</i>	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 <i>(Describe and Itemize)</i>	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 <i>(Lease/Purchase Principal Retired)</i>	5300									0
211	Debt Service - Other <i>(Describe and Itemize)</i>	5400									0
212	Total Debt Service	5000						0			0
213	PROVISION FOR CONTINGENCIES (TR)	6000									0
214	Total Direct Disbursements/Expenditures		11,403	4,139	915,300	0	0	0	0	0	930,842
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(12,673)
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100		146,334							146,334

	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
2											
220	Pre-K Programs	1125									0
221	Special Education Programs (Functions 1200-1220)	1200		59,733							59,733
222	Special Education Programs Pre-K	1225		4,911							4,911
223	Remedial and Supplemental Programs K-12	1250		3,456							3,456
224	Remedial and Supplemental Programs Pre-K	1275		1,094							1,094
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400									0
227	Interscholastic Programs	1500									0
228	Summer School Programs	1600									0
229	Gifted Programs	1650									0
230	Driver's Education Programs	1700									0
231	Bilingual Programs	1800									0
232	Truant Alternative & Optional Programs	1900									0
233	Total Instruction	1000		215,528							215,528
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		2,796							2,796
237	Guidance Services	2120									0
238	Health Services	2130		22,792							22,792
239	Psychological Services	2140									0
240	Speech Pathology & Audiology Services	2150		1,966							1,966
241	Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190		29							29
242	Total Support Services - Pupil	2100		27,583							27,583
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		2,727							2,727
245	Educational Media Services	2220		8,762							8,762
246	Assessment & Testing	2230									0
247	Total Support Services - Instructional Staff	2200		11,489							11,489
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		1,538							1,538
250	Executive Administration Services	2320		14,888							14,888
251	Special Area Administrative Services	2330									0
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		16,426							16,426
262	Support Services - School Administration	2400									
263	Office of the Principal Services	2410		72,882							72,882
264	Other Support Services - School Administration (<i>Describe & Itemize</i>)	2490									0
265	Total Support Services - School Administration	2400		72,882							72,882
266	Support Services - Business	2500									
267	Direction of Business Support Services	2510		1,661							1,661
268	Fiscal Services	2520		26,581							26,581
269	Facilities Acquisition & Construction Services	2530									0
270	Operation & Maintenance of Plant Service	2540		155,981							155,981
271	Pupil Transportation Services	2550		165							165
272	Food Services	2560									0
273	Internal Services	2570									0
274	Total Support Services - Business	2500		184,388							184,388
275	Support Services - Central	2600									
276	Direction of Central Support Services	2610									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
277	Planning, Research, Development & Evaluation Services	2620									0
278	Information Services	2630									0
279	Staff Services	2640									0
280	Data Processing Services	2660									0
281	Total Support Services - Central	2600		0							0
282	Other Support Services (Describe & Itemize)	2900									0
283	Total Support Services	2000		312,768							312,768
284	COMMUNITY SERVICES (MR/SS)	3000		263							263
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			528,559				0			528,559
300	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										59,892
301											
302	60 - CAPITAL PROJECTS (CP)										
303	SUPPORT SERVICES (CP)	2000									
304	Support Services - Business										
305	Facilities Acquisition & Construction Services	2530									0
306	Other Support Services (Describe & Itemize)	2900									0
307	Total Support Services	2000	0	0	0	0	0	0	0		0
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	0	0	0		0
317	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										500
318											
319	70 WORKING CASH FUND (WC)										
320											
321	80 - TORT FUND (TF)										
322	INSTRUCTION (TF)	1000									
323	Regular Programs	1100	0	0	0	0	0	0	0	0	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
332	Interscholastic Programs	1500									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
2											
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	0	0	0	0	0	0	0	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			120,319						120,319
372	Total Support Services - General Administration	2300	0	0	120,319	0	0	0	0	0	120,319
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
388	Information Services	2630									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
2											
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	120,319	0	0	0	0	0	120,319
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	120,319	0	0	0	0	0	120,319
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(68,401)
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									
446	Debt Service - Interest on Short-Term Debt	5100									

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
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.
- 2.
- 3.
- 4.

	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	16,071,796	2,372,758	918,169	202,667	19,565,390
4	Direct Expenditures	16,053,452	2,070,564	930,842		19,054,858
5	Difference	18,344	302,194	(12,673)	202,667	510,532
6	Estimated Fund Balance - June 30, 2022	5,548,322	2,447,220	1,238,984	2,880,622	12,115,148
7	Balanced budget, no deficit reduction plan is required.					
8	A deficit reduction plan is required if the local board of education adopts (or amends) the 2021-22 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).					
10	Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.					
12	The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2020-2021 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 23-27) to ISBE within 30 days after acceptance of the AFR.					
13	The deficit reduction plan, if required, is developed using ISBE guidelines and format.					

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	C	D	E	F	G
1	*School Districts Only		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2021-2022				
2							
3							
4	District Number						
5	Bloomington School District 13						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		5,552,578	2,145,026	1,251,657	2,677,955	11,627,216
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	14,425,226	2,322,758	697,865	202,667	17,648,516
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	896,761	50,000	220,304	0	1,167,065
12	FEDERAL SOURCES	4000	749,809	0	0	0	749,809
13	Total Receipts/Revenues		16,071,796	2,372,758	918,169	202,667	19,565,390
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	9,934,764				9,934,764
16	SUPPORT SERVICES	2000	4,567,901	2,070,564	930,842		7,569,307
17	COMMUNITY SERVICES	3000	4,837	0	0		4,837
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,545,950	0	0		1,545,950
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		16,053,452	2,070,564	930,842		19,054,858
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		18,344	302,194	(12,673)	202,667	510,532
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		22,600	0	0	0	22,600
26	TOTAL OTHER SOURCES/USES OF FUNDS		(22,600)	0	0	0	(22,600)
27	ESTIMATED ENDING FUND BALANCE		5,548,322	2,447,220	1,238,984	2,880,622	12,115,148

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	H	I	J	K	L
1	*School Districts Only 19-022-0130-02		ESTIMATED BUDGET FY2022-2023				
2							
3							
4	District Number						
5	Bloomington School District 13						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		5,548,322	2,447,220	1,238,984	2,880,622	12,115,148
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0	0	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		5,548,322	2,447,220	1,238,984	2,880,622	12,115,148

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	M	N	O	P	Q
1	*School Districts Only 19-022-0130-02		ESTIMATED BUDGET FY2023-2024				
2							
3							
4	District Number						
5	Bloomington School District 13						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		5,548,322	2,447,220	1,238,984	2,880,622	12,115,148
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		5,548,322	2,447,220	1,238,984	2,880,622	12,115,148

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	R	S	T	U	V
1	*School Districts Only 19-022-0130-02		ESTIMATED BUDGET FY2024-2025				
2							
3							
4	District Number						
5	Bloomington School District 13						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		5,548,322	2,447,220	1,238,984	2,880,622	12,115,148
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		5,548,322	2,447,220	1,238,984	2,880,622	12,115,148

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

	A	B	W	X	Y	Z
1	*School Districts Only		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> _____ <i>(Enter as MM/DD/YY)</i>			
2						
3	19-022-0130-02					
4	<i>District Number</i>					
5	Bloomington School District 13					
6	<i>District Name</i>		FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		11,627,216	12,115,148	12,115,148	12,115,148
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	17,648,516	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	1,167,065	0	0	0
12	FEDERAL SOURCES	4000	749,809	0	0	0
13	Total Receipts/Revenues		19,565,390	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	9,934,764	0	0	0
16	SUPPORT SERVICES	2000	7,569,307	0	0	0
17	COMMUNITY SERVICES	3000	4,837	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,545,950	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		19,054,858	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		510,532	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		22,600	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(22,600)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		12,115,148	12,115,148	12,115,148	12,115,148

Deficit Reduction Plan-Background/Assumptions (School Districts Only)
Fiscal Year 2021-2022 through Fiscal Year 2024-2025

Bloomington School District 13	19-022-0130-02
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Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available.

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

- Has the district considered shared services or outsourcing (Ex: Transportation, Insurance) If yes please explain:

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)

[illegible]

Reference Description

- ¹ Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- ² Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- ³ Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- ^{3a} Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- ⁴ Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- ⁵

The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- ⁶ The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- ⁷ Cash plus investments must be greater than or equal to zero.
- ⁸ For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- ⁹ For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- ¹⁰ Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- ¹¹ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- ¹² The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- ¹³ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁴

Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- ¹⁵ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- ¹⁶ Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
 Only abatement of working cash fund can transfer its funds to any fund in most need of money
 (see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS	
This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.	
Budget Item References	Message
Is Deficit Reduction Plan Required? (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.	ACCRUAL
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2021 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 2021 (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, 2021, (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, 2022, (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