



AGENDA
BOARD OF EDUCATION – MOKENA SCHOOL DISTRICT 159
FINANCE COMMITTEE MEETING
Mokena Elementary School
August 12, 2019
7:00 PM

- I. ROLL CALL**
- II. PLEDGE OF ALLEGIANCE**
- III. PUBLIC COMMUNICATION**
- IV. Approval of Previous Minutes** 2
- V. OLD BUSINESS**
 - A. SPED Financials
- VI. NEW BUSINESS**
 - A. 2019-20 Budget/SPED Follow-up 5
- VII. ITEMS FOR SEPTEMBER 2019 MEETING**
- VIII. ADJOURNMENT**

MINUTES
MOKENA SCHOOL DISTRICT 159 FINANCE COMMITTEE
MOKENA ELEMENTARY SCHOOL
June 10, 2019

BOARD OF EDUCATION

	PRESENT	ABSENT
Dr. Victoria Albon		✓
Mrs. Debi Blank	✓	
Mr. Eric Bush	✓	
Mr. Alex Fenske		✓
Ms. Laurel McGowan		✓
Mrs. Jennifer Riedl	✓	
Mrs. Carolyne Scanlan		✓
Dr. Teri Shaw	✓	
Mrs. Rita Ulrich	✓	
Mrs. Bonnie Ushijima	✓	
Dr. Don White	✓	

BOE Members present: Mr. Everett, Mrs. Zielinski, Mrs. Staley, Mr. Andresen, Mrs. Briscoe

STAFF present: Allison Cirone, Baby Cirone, Janet Walker

VISITORS present: None

PRESS: None

ROLL CALL /PLEDGE OF ALLEGIANCE

At 7:00pm Roll Call was taken; Chairman Bush led the committee and audience in the reciting of the Pledge of Allegiance.

III. COMMUNICATIONS

PUBLIC: None

IV. APPROVAL OF PREVIOUS MINUTES

A motion was made by Mr. Bush to approve the May 6, 2019 minutes as presented; Mrs. Briscoe second the motion.

V. OLD BUSINESS

A. Amended Budget

- Deficit of (\$992,095)
- Less than 1% positive shift in revenue
- Less than 1.5% differential in expenses
- Percentage of balance to annual expenditures at 67%
 - Remove Working Cash at 56% (still within range)

VI. NEW BUSINESS

A. SPED Financials

- Enrollment approx. 1,650 students
 - In 2018, SPED student population was 14.54%
 - Enrollment declined from 2013-2017
 - Enrollment increased in 2018
- Revenue/Expense Summary from 2010-2018
 - Revenue has been very steady
 - Expenses declined greatly in 2017 - (MOE issue)

- Revenue/Expense in 2018
 - Revenue – approx. \$1,600,000
 - Expenses - \$3,700,000
 - Difference of (\$2,148,382)
- Area spending by child counts in 2018
 - Mokena spends 21.72% of its operating expenses on SPED function line items
 - Salaries
 - Employee Benefits
 - Purchased Services
 - Other Objects – tuition payments
 - Average within our peer group is 19.73%
- SPED Revenue received from:
 - Local
 - State
 - Federal
- SPED Expenses by Fund in 2018
 - Education Fund ~ \$3,560,423
 - O&M Fund ~ \$52,952
 - Transportation Fund ~ \$45,680
 - IMRF/SS Fund ~ \$96,336
- Expanded Peer Group
 - Similar Size – 1,100 to 2,100 students (Mokena @ 1,650)
 - Regional – Will, DuPage, West Cook, South Cook
 - % low income 7% to 27% (Mokena @ 17%)
 - Similar SPED percentage 10% to 20% (Mokena @ 15%)
 - Compare spending
- Annual Factors considered in SPED budget
 - Student needs – enrollment projections for SPED
 - Medicaid billing
 - Maintenance of Effort
 - Reimbursement from state
 - Tuition
 - Transportation
 - Room & Board
 - Orphanage
 - Federal Funding
- Future Considerations for Student Services
 - Student Services Umbrella:
 - SPED Services
 - PFA – Pre-School for All
 - Continuation of pre-school program
 - Playground – age appropriate (2-5 years)
 - 504 plans
 - Health Services
 - MTSS – Multi-Tiered Systems of Support

VII. ITEMS FOR AUGUST 2019 MEETING

- A. First look at tentative budget

VIII. ADJOURMENT

At 8:04pm Chairman Bush adjourned the Finance Committee June 10, 2019 meeting. Mrs. Ulrich second the motion. Committee adjourned all in favor.

Minutes Respectfully Submitted by
Janet Walker, Administrative Secretary



Finance Committee

Budget FY20
SPED Follow Up

August 5, 2019

7pm



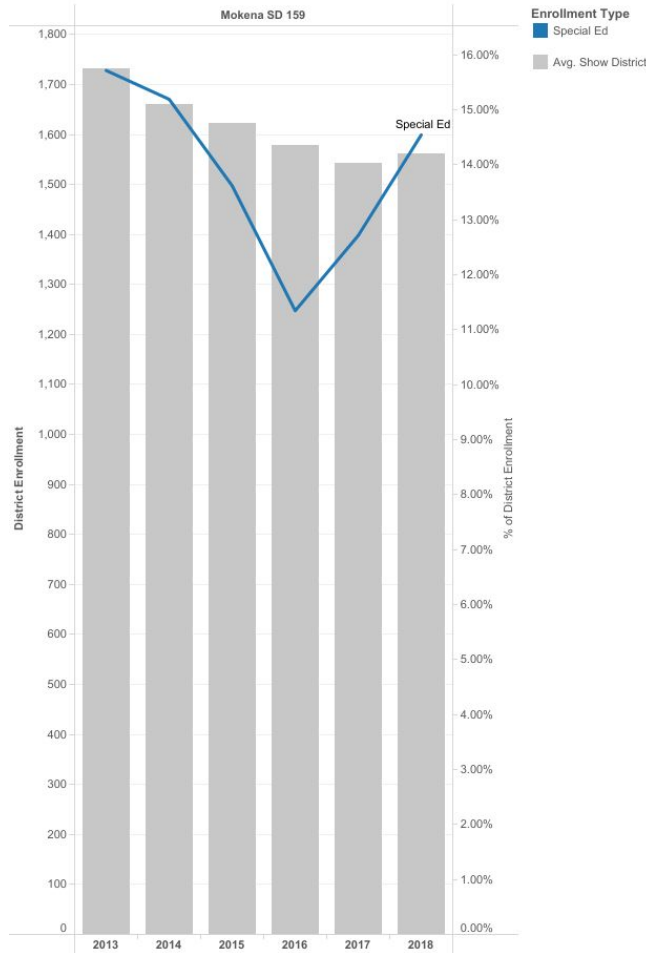
SPED Follow up

- Staffing
- How does EBF compare with GSA
- How does EBF compare with isbe recommendations



Enrollment Breakdown (District Level)

Source: ISBE Fall Housing Enrollment Data



The gray bar represents total student enrollment

The blue line represents SPED percentage of enrollment

Declining enrollment from 2013 through 2107

Increased enrollment in 2018

SPED percentage of students at 14.54% in 2018



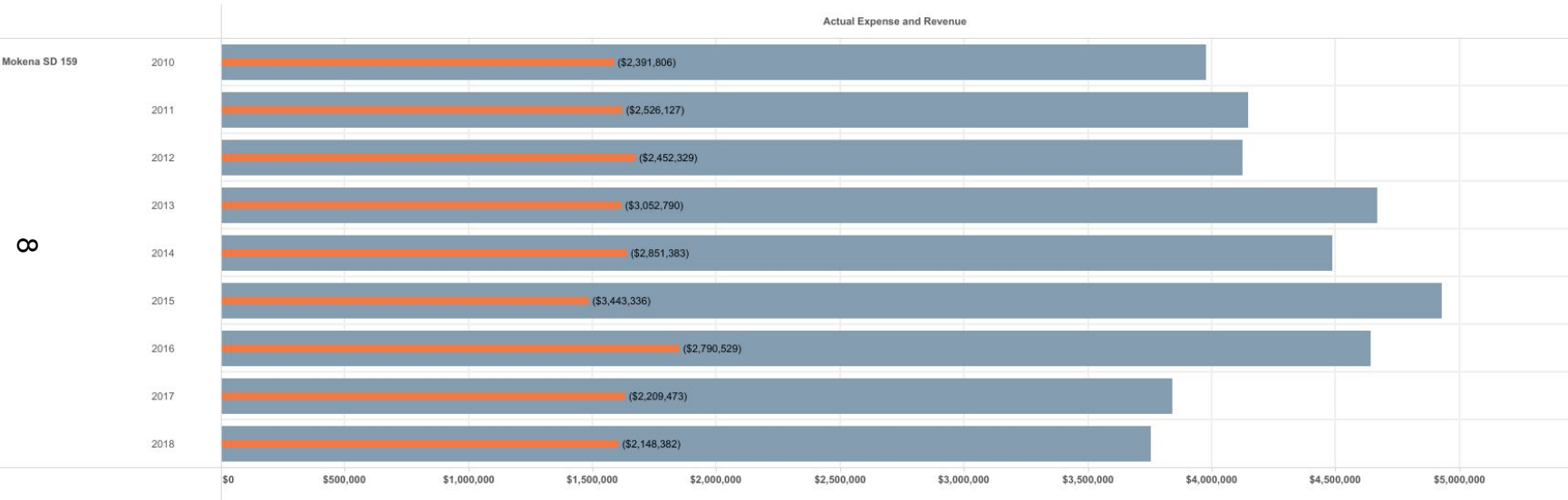
Mokena Revenue/Expense Summary from 2010 to 2018

Revenue Versus Expense History

Special Education
 Revenues: All Funds: Sources 1140, all 1340s, all 3100s, all 4600s, 4856, 4857, 4991 & 4992
 Expenses: All Funds: Functions 1200, 1225, 1912, 1913, 2140, 2150, 2330, 4120, 4220 & 4320
 Source: Annual Financial Reports

Actual Expense and Revenue

Measure Names
 Expense
 Revenue

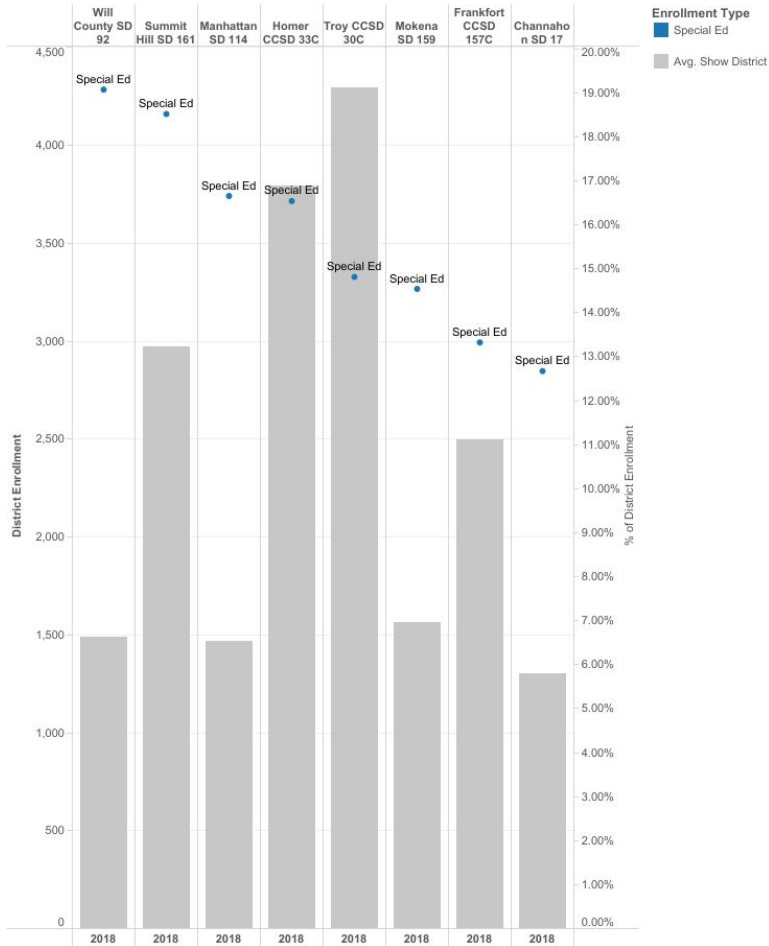


Revenue has been very steady
 Expenses declined greatly in 2017 – hence the MOE issue



Enrollment Breakdown (District Level)

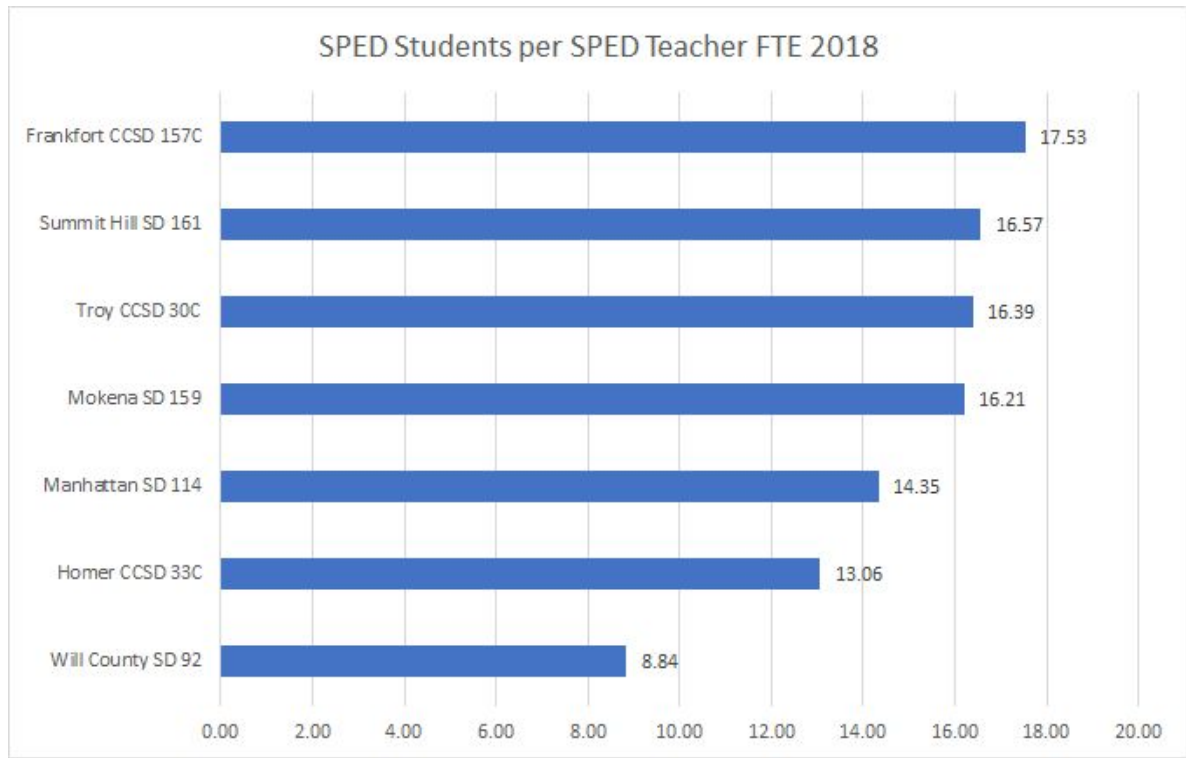
Source: ISBE Fall Housing Enrollment Data



Peer Group
Will County
Elementary School Districts
Student enrollment between
1,000 and 5,000

Percentage SPED
represented by
Blue dot – right axis

6 District
Enrollment
represented by
the Gray Bars –
left axis





Illinois State Board of Education

FY 2019 Adequacy Target Gap Analysis Calculator

Position / Investment	Grade Span	Ratio or Cost	FY 19 Value in Adequacy Target	Actual Staffing	Differences	FY 19 Cost Prior to Applying Regionalization Factor	Final FY 19 Adequacy Target (After Regionalization if Applicable)	Actual Expenditure
<i>Special Education Investments</i>								
Sp Ed Core Teacher		141 Students : 1 Sp Ed Core Teacher	10.85	11.00	0.15	\$703,969.70	\$744,257.88	\$598,627.00
Instructional Assistant		141 Students : 1 Instructional Assistant	10.85	21.00	10.15	\$278,031.25	\$293,942.97	\$365,187.00
Psychologist		1,000 Students : 1 Psychologist	1.53	3.00	1.47	\$111,570.66	\$117,955.84	\$182,065.00

Sp Ed Core Teacher

Means a regular classroom teacher in elementary schools and teachers of a core subject in middle and high schools.
 A "Core Subject" means mathematics; science; reading, English, writing and language arts; history and social studies; world languages; and subjects taught as Advanced Placement in high schools.

Sp Ed Instructional Assistant

Means a core or special education, non-licensed employee who assists a teacher in the classroom and provides academic support to students.

Sp Ed Psychologist

Means a psychologist who meets the qualifications of 14-1.09 of the School Code

Tentative Budget Fiscal Year 2019-20

Tentative Budget Fiscal Year 2020	Beginning Fund Balance	Revenue	Expenses	Over/Under	Ending Fund Balance	Percentage of balance to annual expenditures
EDUCATION FUND	8,691,333	15,295,668	15,767,417	(471,749)	8,219,584	52%
OPERATIONS & MAINTENANCE	1,171,486	1,833,699	3,173,398	(1,339,699)	(168,213)	-5%
BOND & INTEREST FUND	1,444,884	2,265,675	2,265,138	537	1,445,421	64%
TRANSPORTATION FUND	1,251,590	725,667	925,909	(200,242)	1,051,348	114%
IMRF/SOCIAL SECURITY FUND	209,899	374,027	465,943	(91,916)	117,983	25%
SITE AND CONSTRUCTION/CAPITAL	36,051	100	-	100	36,151	
NS New Concstruction	5,545				5,545	
WORKING CASH FUND	2,358,164	113,773	1	113,772	2,471,936	2471936%
TORT FUND	145,241	144,215	153,101	(8,886)	136,355	89%
LIFE SAFETY FUND	803	1	1	-	803	803%
Totals:	15,314,996	\$ 20,752,825	\$ 22,750,908	\$ (1,998,083)	13,316,913	59%
Remove the Working Cash Fund					10,844,977	48%



Fiscal Year 2019-20 Budget

- Education Fund with an over/under of **\$491,749**
 - Technology Upgrades
- Operations & Maintenance Fund with an over/under of **\$1,339,699**
 - Security Project
 - Infrastructure Update
 - HVAC and Mechanical Improvement
 - HVAC and Mechanical Repairs and Maintenance
- Seeking board approval to transfer \$500,00 from Working Cash to the O&M fund for FY20



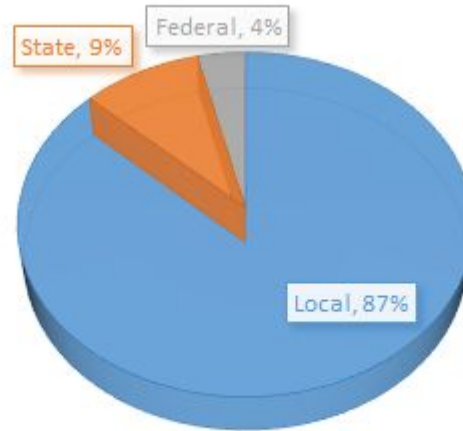
Revenues - All Funds

Local: \$18,038,149

State: \$1,937,675

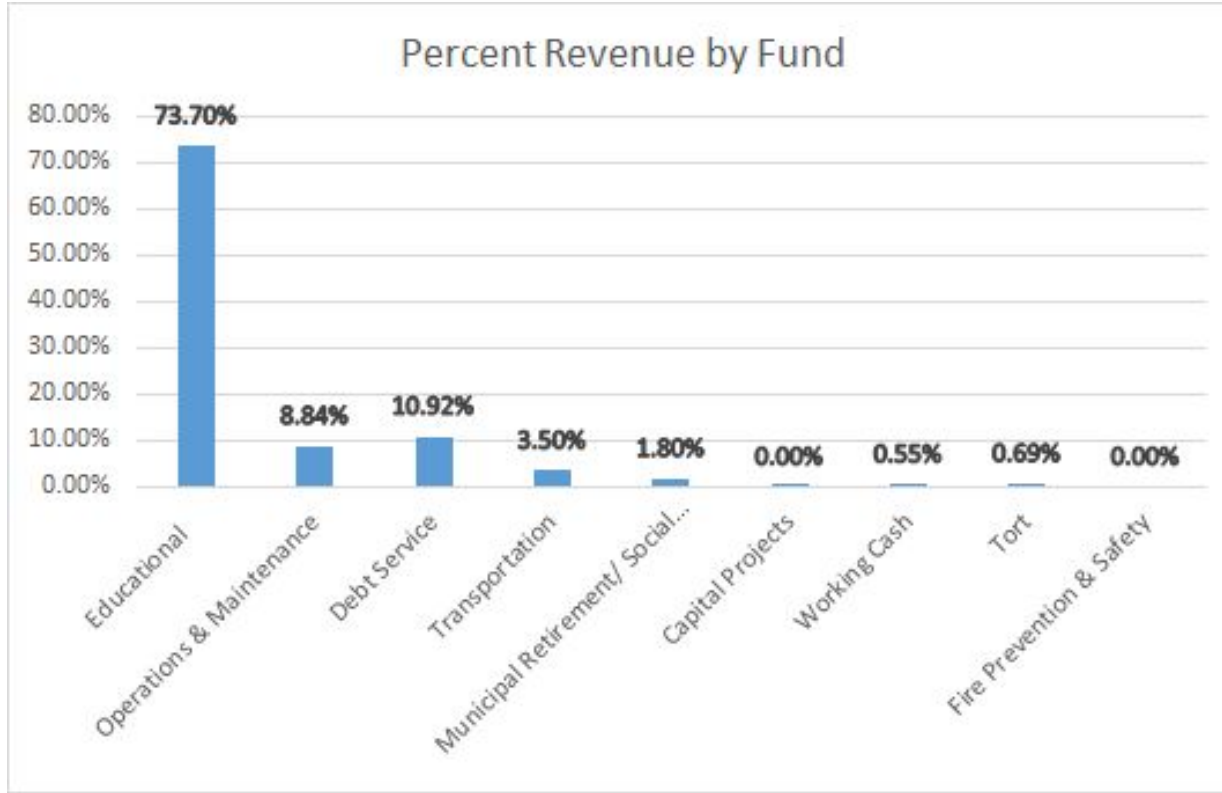
Federal: \$777,000

Total: \$20,752,824



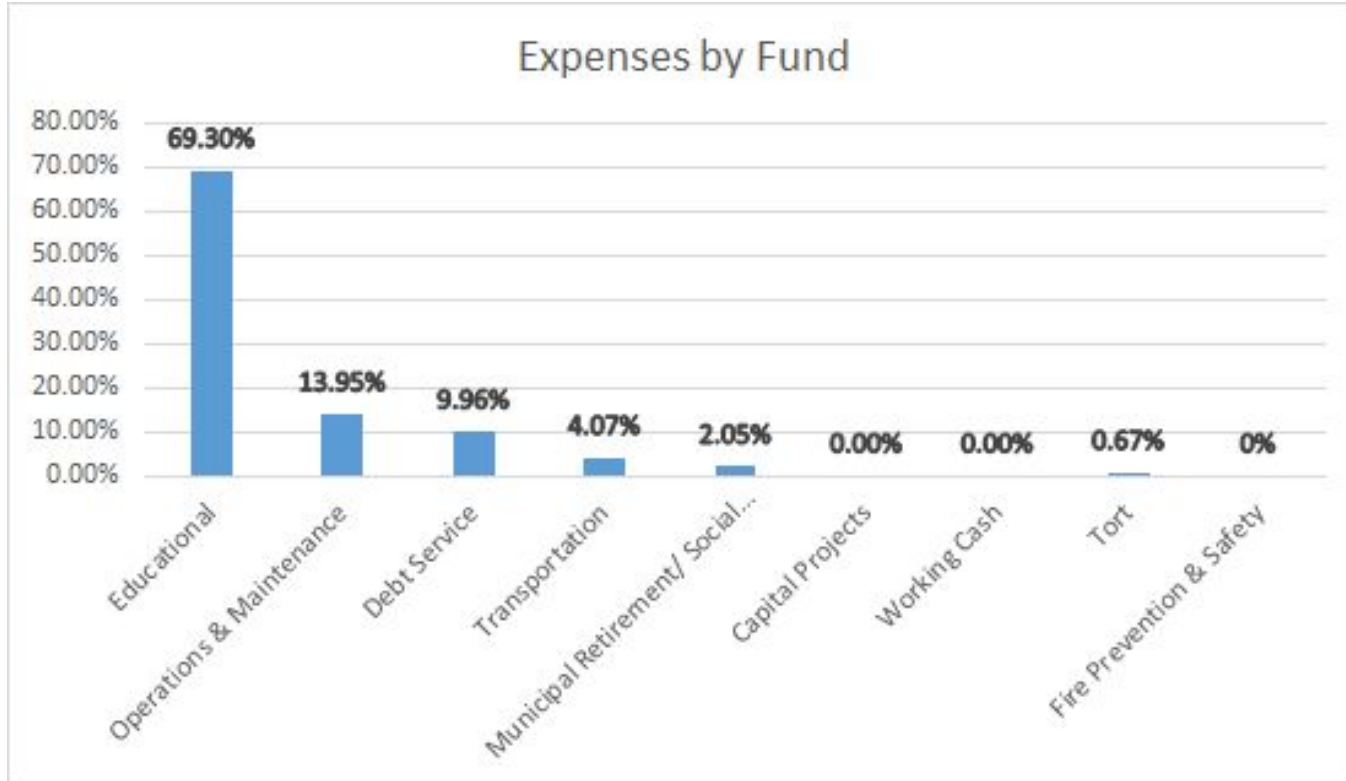


Revenues - All Funds





Expenses by Fund





Expenses: All Funds

Salaries

Employee Benefits

Purchased Services

Supplies & Materials

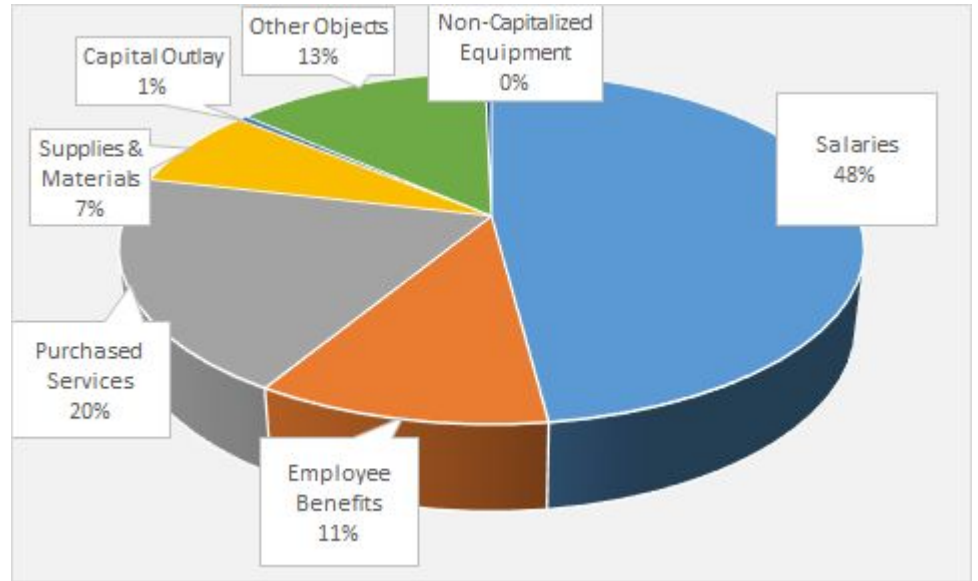
Capital Outlay

Other Objects

Non-Capitalized Equipment

17

48%
11%
20%
7%
0%
13%
0%
100%





Education Fund - Revenue

Educational

Local

13,405,993

State

1,112,675

Federal

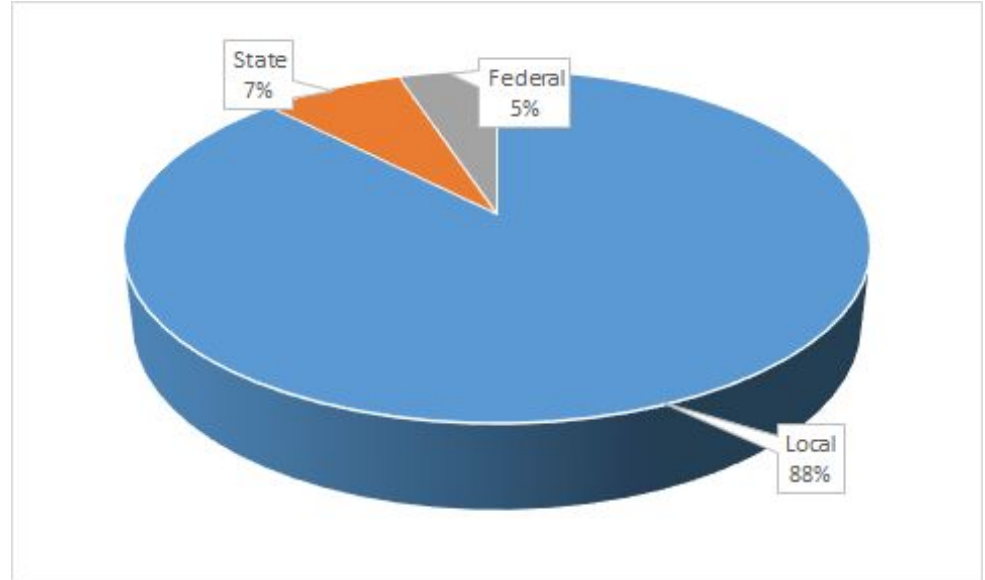
777,000

15,295,668

88%

7%

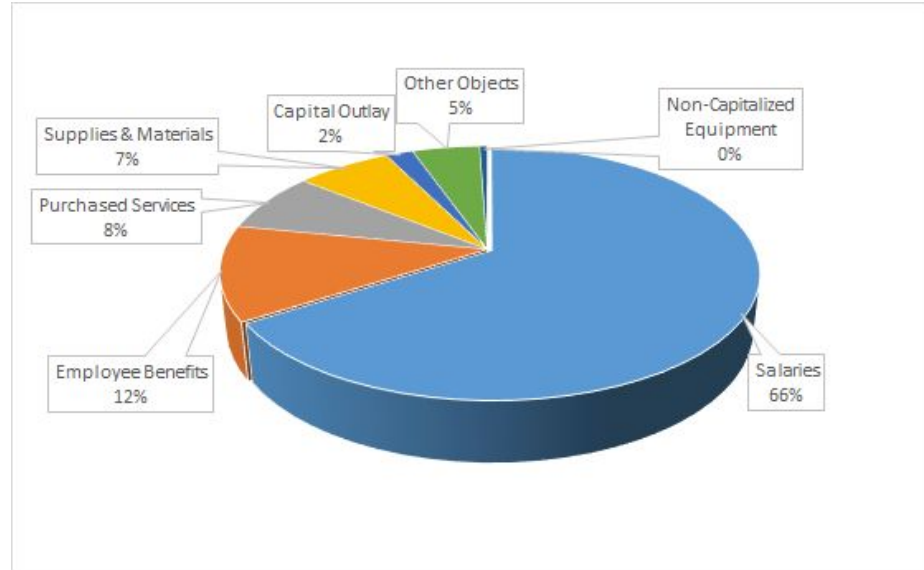
5%





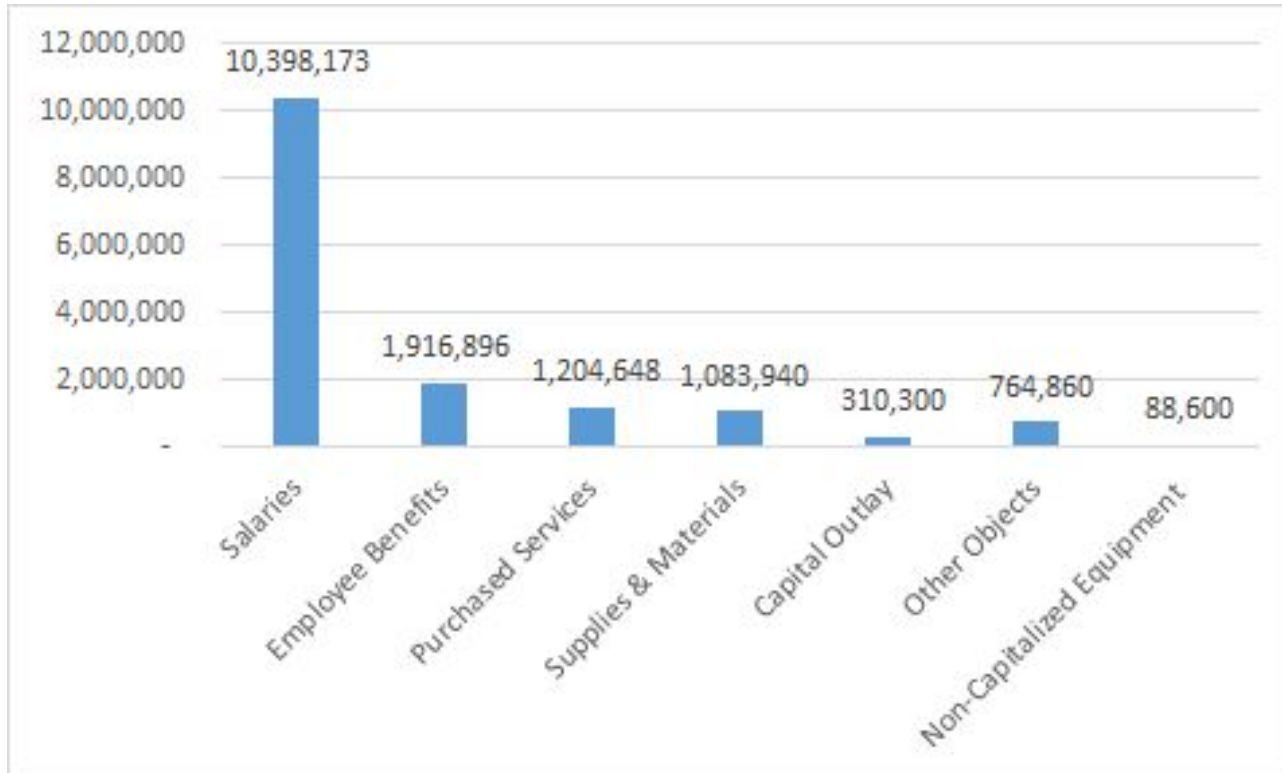
Education Fund - Expenses

Ed Fund		
Salaries	66%	10,398,173
Employee Benefits	12%	1,916,896
Purchased Services	8%	1,204,648
Supplies & Materials	7%	1,083,940
Capital Outlay	2%	310,300
Other Objects	5%	764,860
Non-Capitalized Equipmen	1%	88,600
Termination Benefits		-
Total Expenditures		15,767,417





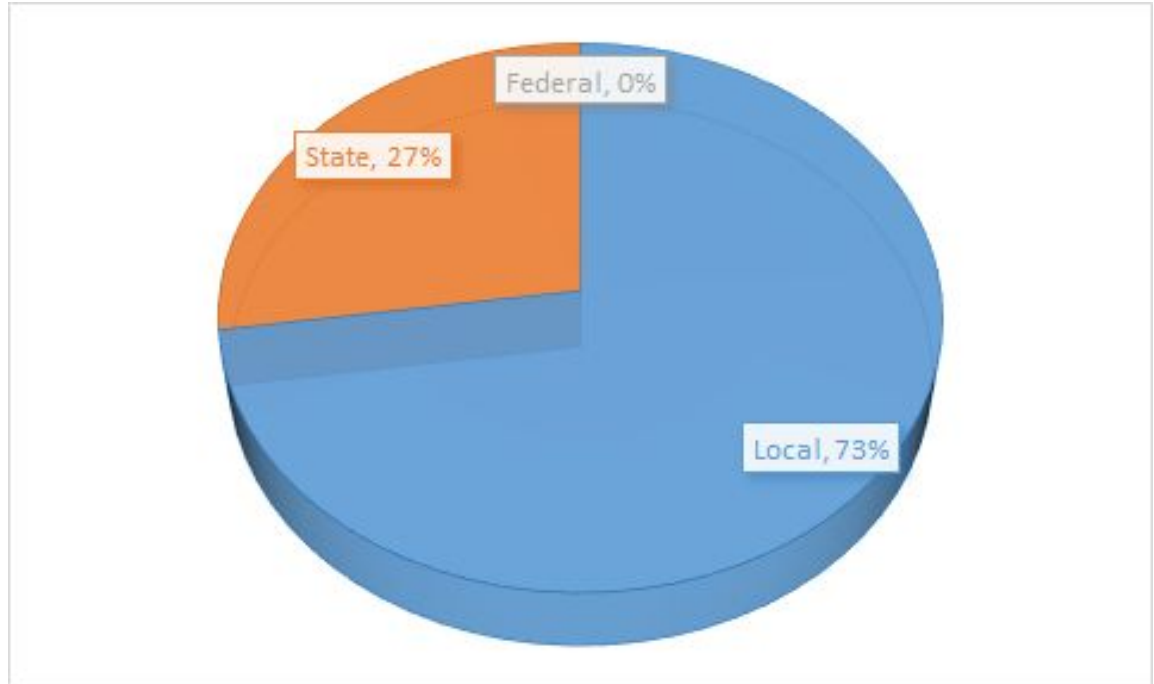
Education Fund - Expenses





O&M Fund - Revenue

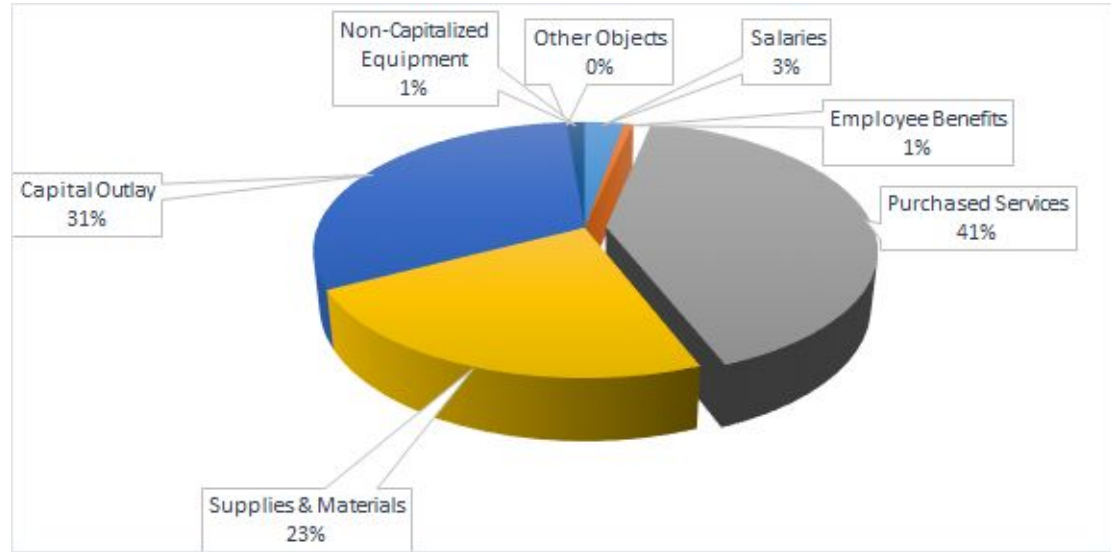
	Operations	
Local	73%	1,333,699
State	27%	500,000
Federal	0%	-
		1,833,699





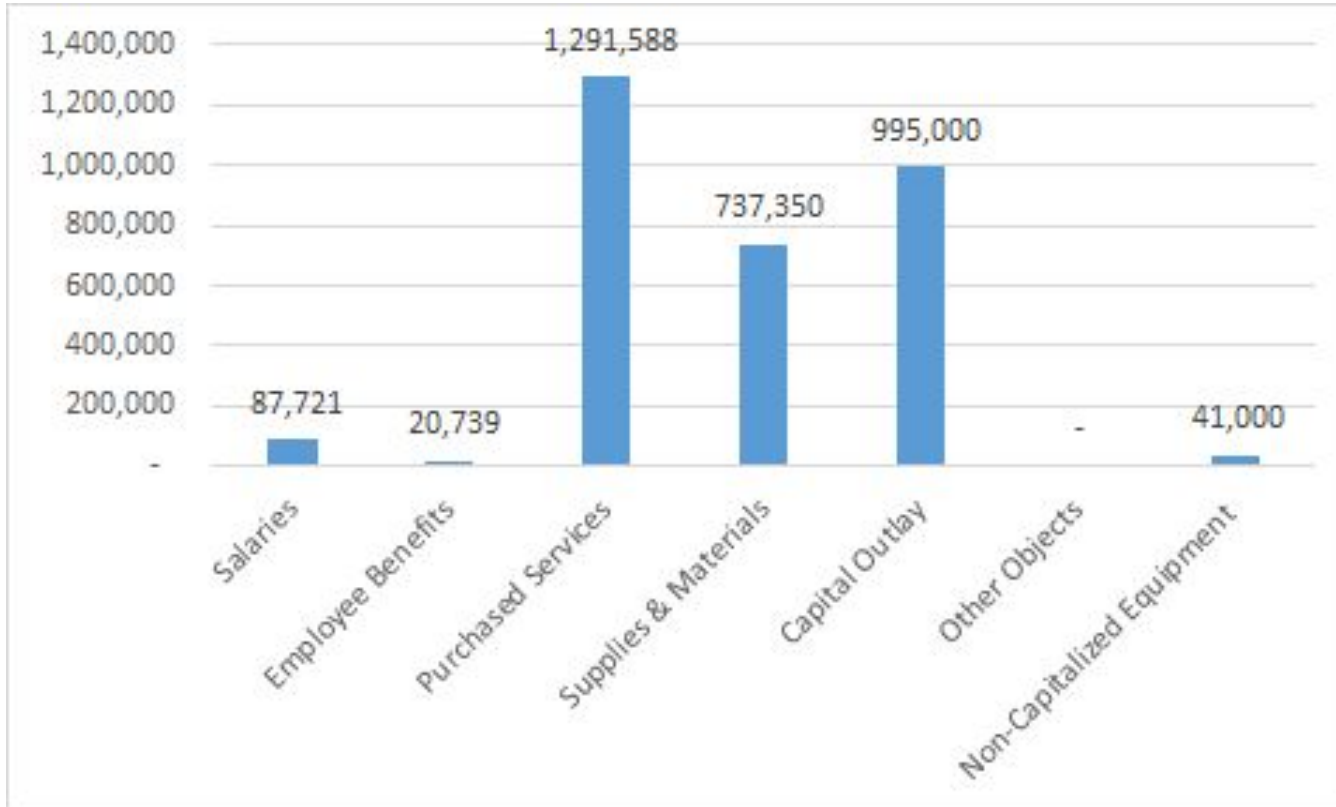
O&M Fund - Expenses

O&M Fund		
Salaries	3%	87,721
Employee Benefits	1%	20,739
Purchased Services	41%	1,291,588
Supplies & Materials	23%	737,350
Capital Outlay	31%	995,000
Other Objects	0%	-
Non-Capitalized Equipmen	1%	41,000
Termination Benefits		-
Total Expenditures		3,173,398





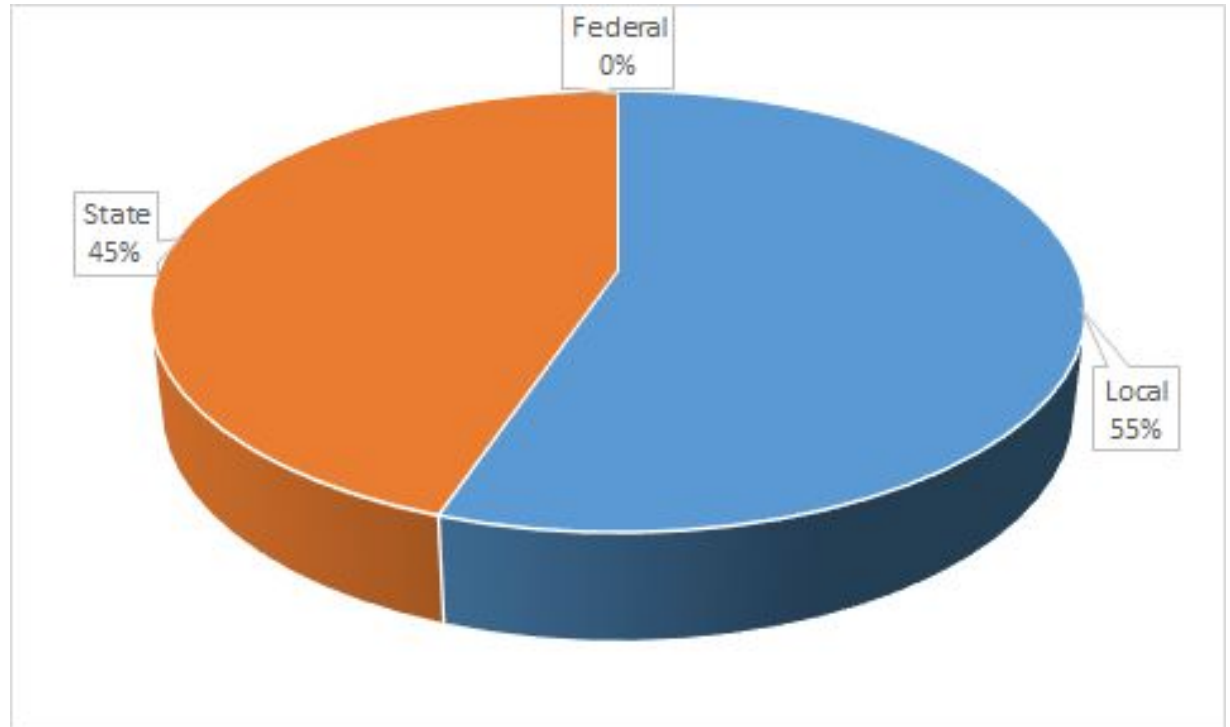
O&M Fund - Expenses





Transportation Fund - Rev

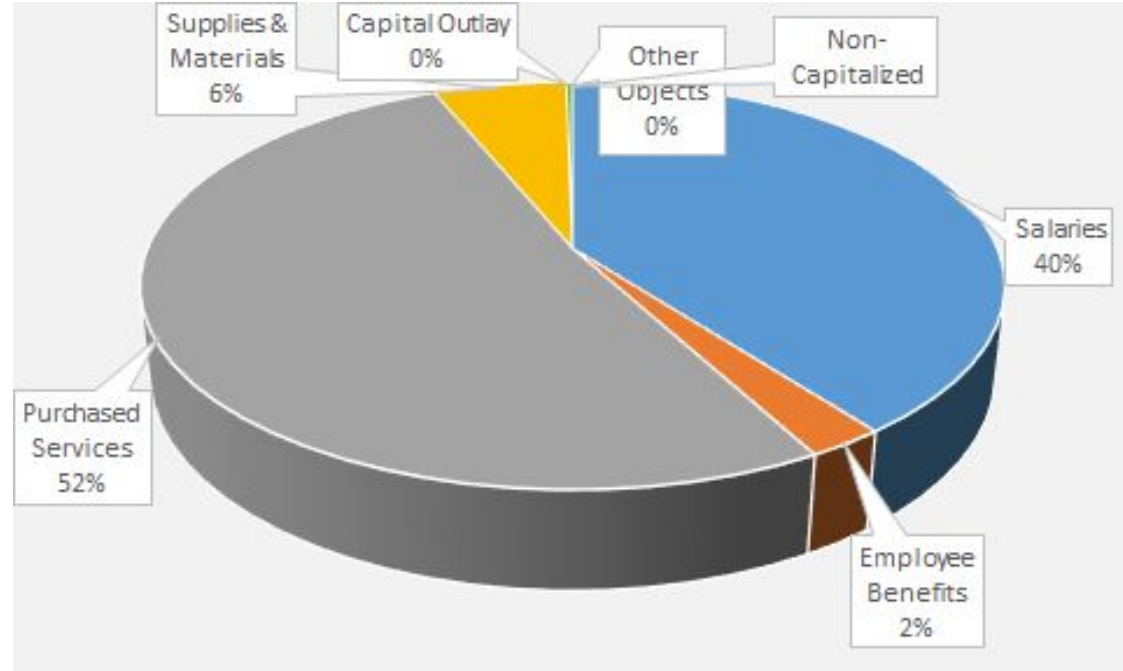
	Transportation	
Local	55%	400,667
State	45%	325,000
Federal	0%	-
		725,667





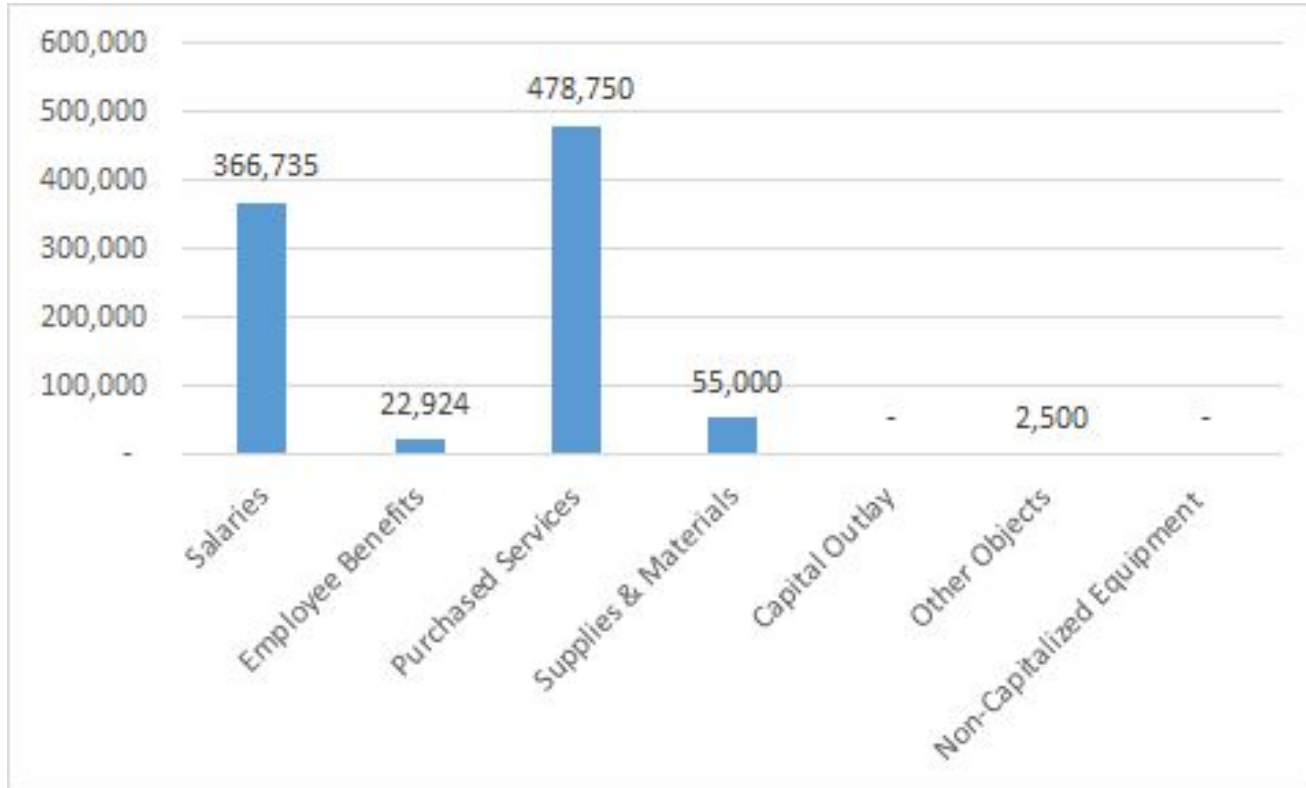
Transportation Fund - Expenses

Transportation Fund		
Salaries	40%	366,735
Employee Benefits	2%	22,924
Purchased Services	52%	478,750
Supplies & Materials	6%	55,000
Capital Outlay	0%	-
Other Objects	0.27%	2,500
Non-Capitalized Equipment	0%	-
Termination Benefits	0%	-
Total Expenditures		925,909



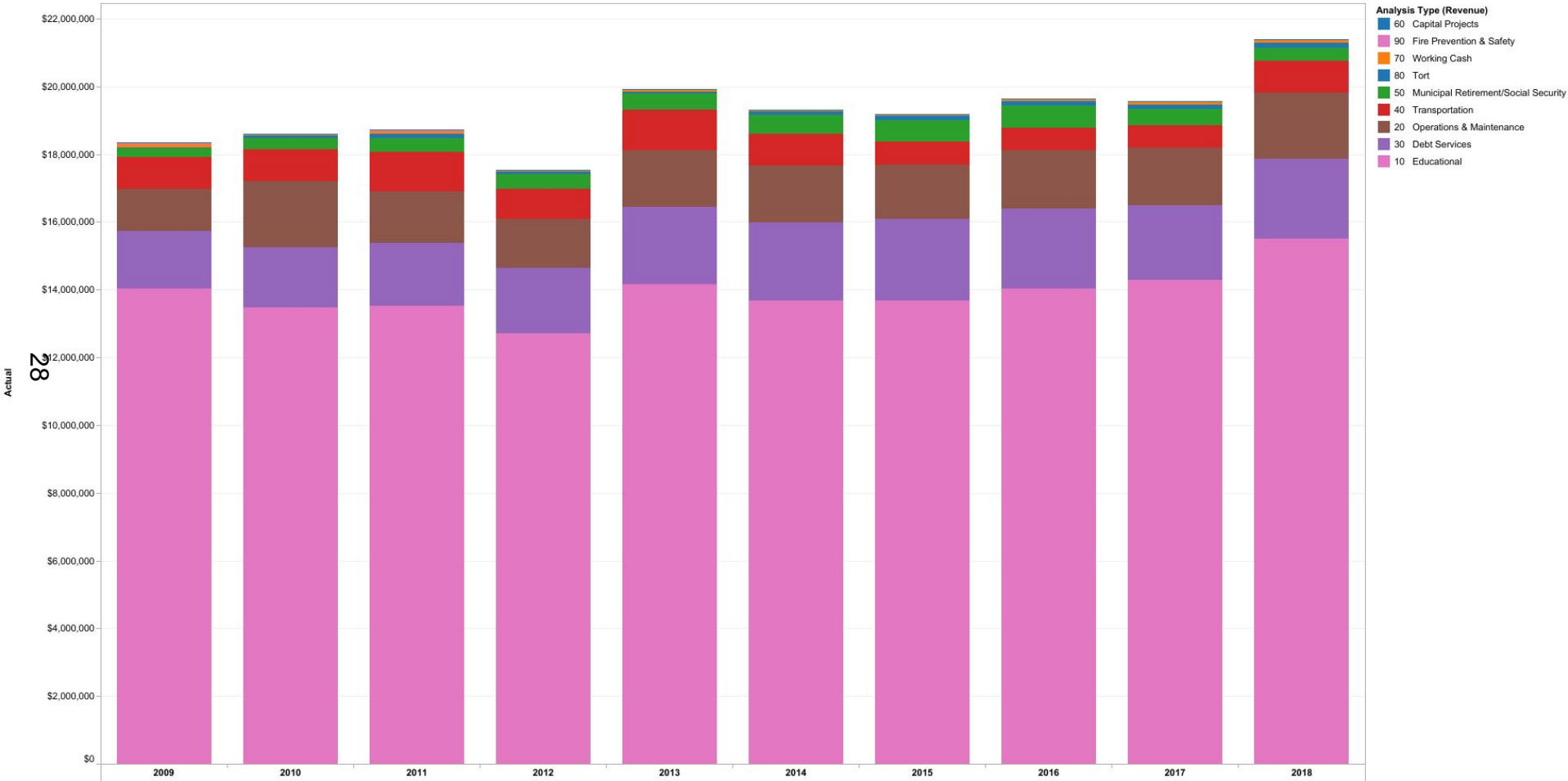


Transportation Fund - Expenses





Revenue Bar Chart
Mokena SD 159
By: Fund
Source: 5 Year Budget and AFR

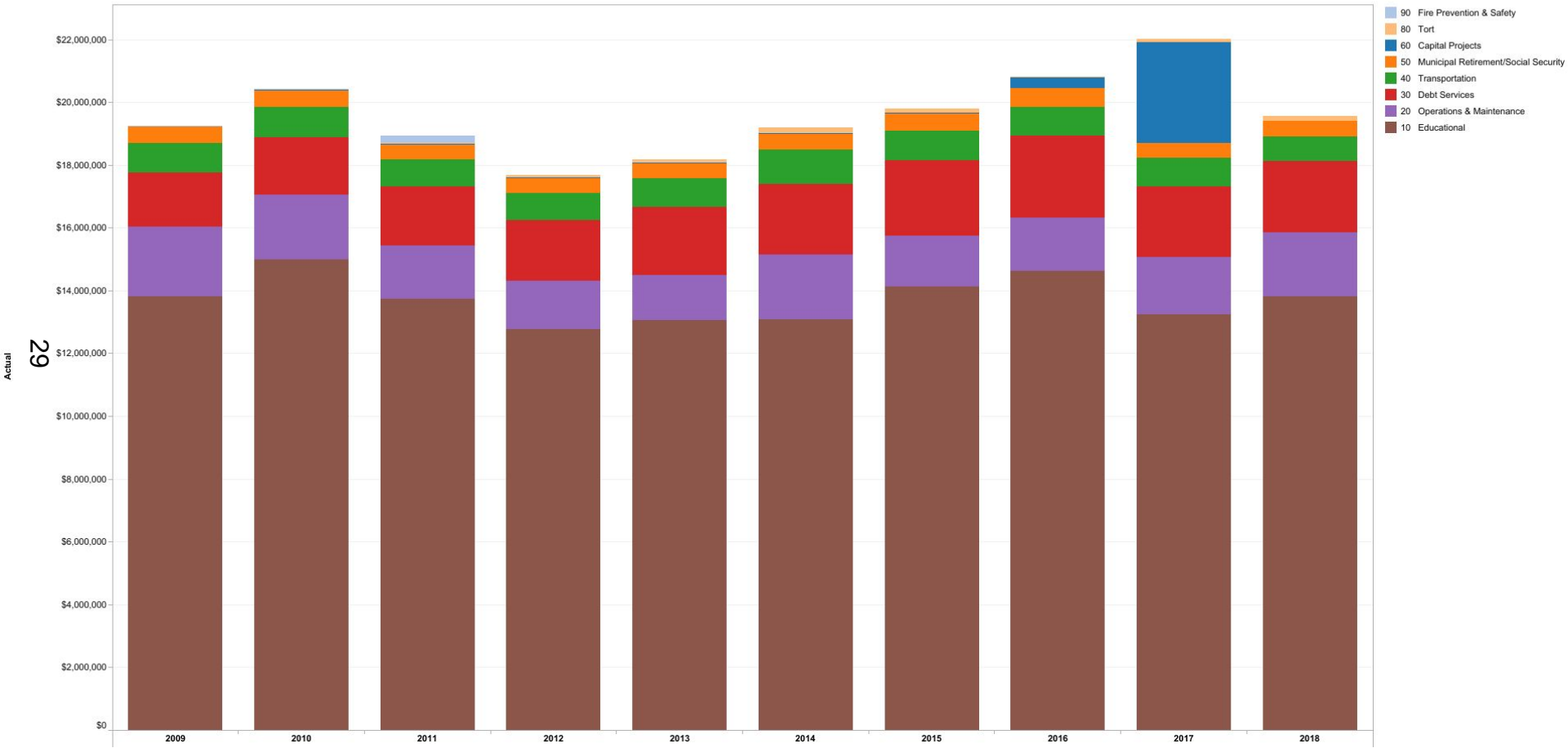


Expenses Bar Chart

Mokena SD 159

By: Fund

Source: 5 Year Budget and AFR





	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, 2019 ¹		8,691,333	1,171,486	1,444,884	1,251,590	209,899	41,596	2,358,165	145,241	803	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	13,405,993	1,333,699	2,265,675	400,667	374,027	100	113,773	144,215	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	1,112,675	500,000	0	325,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	777,000	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		15,295,668	1,833,699	2,265,675	725,667	374,027	100	113,773	144,215	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	5,000,000									
11	Total Receipts/Revenues		20,295,668	1,833,699	2,265,675	725,667	374,027	100	113,773	144,215	0	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	10,324,785				243,501					
14	SUPPORT SERVICES	2000	4,428,987	3,143,298		865,909	222,442	0		153,101	0	
15	COMMUNITY SERVICES	3000	39,316	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	974,329	30,100	0	60,000	0	0		0	0	
17	DEBT SERVICES	5000	0	0	2,265,138	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0			0	0	
19	Total Direct Disbursements/Expenditures ⁹		15,767,417	3,173,398	2,265,138	925,909	465,943	0		153,101	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	5,000,000	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		20,767,417	3,173,398	2,265,138	925,909	465,943	0		153,101	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(471,749)	(1,339,699)	537	(200,242)	(91,916)	100	113,773	(8,886)	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	0	0	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	
48	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	
80	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2020		8,219,584	(168,213)	1,445,421	1,051,348	117,983	41,696	2,471,938	136,355	803	
82	SUMMARY OF EXPENDITURES (by Major Object)											
83												
84	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
85	Object Name											
86	Salaries	100	10,398,173	87,721		366,735		0		0	0	10,852,629
87	Employee Benefits	200	1,916,896	20,739		22,924	465,943	0		0	0	2,426,502
88	Purchased Services	300	1,204,648	1,291,588	0	478,750		0		153,101	0	3,128,087
89	Supplies & Materials	400	1,083,940	737,350		55,000		0		0	0	1,876,290
90	Capital Outlay	500	310,300	995,000		0		0		0	0	1,305,300
91	Other Objects	600	764,860	0	2,265,138	2,500	0	0		0	0	3,032,498
92	Non-Capitalized Equipment	700	88,600	41,000		0		0		0	0	129,600
93	Termination Benefits	800	0	0		0						0
94	Total Expenditures		15,767,417	3,173,398	2,265,138	925,909	465,943	0		153,101	0	22,750,906

SUMMARY OF CASH TRANSACTIONS

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2019 ⁷		8,691,333	1,171,486	1,444,884	1,251,590	209,899	41,596	2,358,164	145,241	803
4	Total Direct Receipts & Other Sources ⁸		15,295,668	1,833,699	2,265,675	725,667	374,027	100	113,773	144,215	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		15,295,668	1,833,699	2,265,675	725,667	374,027	100	113,773	144,215	0
12	Total Amount Available		23,987,001	3,005,185	3,710,559	1,977,257	583,926	41,696	2,471,937	289,456	803
13	Total Direct Disbursements & Other Uses ⁹		15,767,417	3,173,398	2,265,138	925,909	465,943	0	0	153,101	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		15,767,417	3,173,398	2,265,138	925,909	465,943	0	0	153,101	0
21	ENDING CASH BALANCE ON HAND June 30, 2020 ⁷		8,219,584	(168,213)	1,445,421	1,051,348	117,983	41,696	2,471,937	136,355	803

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ^{11 (1110-1120)}	-	11,963,231	1,233,699	2,250,675	374,167	160,902		68,773	143,215	
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	440,462								
8	FICA and Medicare Only Levies	1150					160,625				
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		12,403,693	1,233,699	2,250,675	374,167	321,527	0	68,773	143,215	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	65,000				50,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		65,000	0	0	0	50,000	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	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		0								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				10,000					
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413				1,000					
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									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
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					11,000					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	110,000	25,000	15,000	15,000	2,500	100	45,000	1,000	
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		110,000	25,000	15,000	15,000	2,500	100	45,000	1,000	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	200,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	12,000								
74	Other Food Service (Describe & Itemize)	1690	500								
75	Total Food Service		212,500								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720	75,000								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	7,000								
82	Total District/School Activity Income		82,000	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	350,000								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbooks		350,000								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	20,000	15,000							
96	Contributions and Donations from Private Sources	1920	5,200								
97	Impact Fees from Municipal or County Governments	1930		50,000							
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	100,000								
100	Payments of Surplus Moneys from TIF Districts	1960	100								
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	57,500	10,000		500					
108	Total Other Revenue from Local Sources		182,800	75,000	0	500	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	13,405,993	1,333,699	2,265,675	400,667	374,027	100	113,773	144,215	0
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	865,500	500,000							
118	Reorganization Incentives (Accounts 3005-3021)	3005									
119	Fast Growth District Grants	3030									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		865,500	500,000	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100-3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	125,000								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105									
126	Special Education - Personnel	3110									
127	Special Education - Orphanage - Individual	3120	10,000								
128	Special Education - Orphanage - Summer Individual	3130	1,500								
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		136,500	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	1,200								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		1,200	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	7,000								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		7,000				0				
145	State Free Lunch & Breakfast	3360	1,250								
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				100,000					
152	Transportation - Special Education	3510				225,000					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		325,000	0				

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
155	Learning Improvement - Change Grants	3610	1,225								
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	100,000								
159	Chicago General Education Block Grant	3766									
160	Chicago Educational Services Block Grant	3767									
161	School Safety & Educational Improvement Block Grant	3775									
162	Technology - Technology for Success	3780									
163	State Charter Schools	3815									
164	Extended Learning Opportunities - Summer Bridges	3825									
165	Infrastructure Improvements - Planning/Construction	3920									
166	School Infrastructure - Maintenance Projects	3925									
167	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
168	Total Restricted Grants-In-Aid		247,175	0	0	325,000	0	0	0	0	0
169	Total Receipts/Revenues from State Sources	3000	1,112,675	500,000	0	325,000	0	0	0	0	0
170	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
171	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
172	Federal Impact Aid	4001									
173	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
174	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
175	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
176	Head Start	4045									
177	Construction (Impact Aid)	4050									
178	MAGNET	4060									
179	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
180	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
181	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
182	TITLE V										
183	Title V - Flexibility and Accountability	4100									
184	Title V - SEA Projects	4105									
185	Title V - Rural Education Initiative (REI)	4107									
186	Title V - Other (Describe & Itemize)	4199									
187	Total Title V		0	0		0	0				
188	FOOD SERVICE										
189	Breakfast Start-Up Expansion	4200									
190	National School Lunch Program	4210	85,000								
191	Special Milk Program	4215									
192	School Breakfast Program	4220									
193	Summer Food Service Admin/Program	4225									
194	Child and Adult Care Food Program	4226									
195	Fresh Fruit and Vegetables	4240									
196	Food Service - Other (Describe & Itemize)	4299									
197	Total Food Service		85,000				0				
198	TITLE I										
199	Title I - Low Income	4300	118,000								
200	Title I - Low Income - Neglected, Private	4305									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
201	Title I - Migrant Education	4340									
202	Title I - Other (Describe & Itemize)	4399									
203	Total Title I		118,000	0		0	0				
204	TITLE IV										
205	Title IV - Student Support & Academic Enrichment Grant	4400	10,000								
206	Title IV - 21st Century	4421									
207	Title IV - Other (Describe & Itemize)	4499									
208	Total Title IV		10,000	0		0	0				
209	FEDERAL - SPECIAL EDUCATION										
210	Federal Special Education - Preschool Flow-Through	4600									
211	Federal Special Education - Preschool Discretionary	4605	25,000								
212	Federal Special Education - IDEA Flow Through	4620	400,000								
213	Federal Special Education - IDEA Room & Board	4625	25,000								
214	Federal Special Education - IDEA Discretionary	4630									
215	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
216	Total Federal Special Education		450,000	0		0	0				
217	CTE - PERKINS										
218	CTE - Perkins-Title III E Tech Prep	4770									
219	CTE - Other (Describe & Itemize)	4799									
220	Total CTE - Perkins		0	0			0				
221	Federal - Adult Education	4810									
222	ARRA - General State Aid - Education Stabilization	4850									
223	ARRA - Title I - Low Income	4851									
224	ARRA - Title I - Neglected, Private	4852									
225	ARRA - Title I - Delinquent, Private	4853									
226	ARRA - Title I - School Improvement (Part A)	4854									
227	ARRA - Title I - School Improvement (Section 1003g)	4855									
228	ARRA - IDEA - Part B - Preschool	4856									
229	ARRA - IDEA - Part B - Flow-Through	4857									
230	ARRA - Title IID - Technology - Formula	4860									
231	ARRA - Title IID - Technology - Competitive	4861									
232	ARRA - McKinney - Vento Homeless Education	4862									
233	ARRA - Child Nutrition Equipment Assistance	4863									
234	Impact Aid Formula Grants	4864									
235	Impact Aid Competitive Grants	4865									
236	Qualified Zone Academy Bond Tax Credits	4866									
237	Qualified School Construction Bond Credits	4867									
238	Build America Bond Tax Credits	4868									
239	Build America Bond Interest Reimbursement	4869									
240	ARRA - General State Aid - Other Government Services Stabilization	4870									
241	Other ARRA Funds - II	4871									
242	Other ARRA Funds - III	4872									
243	Other ARRA Funds - IV	4873									
244	Other ARRA Funds - V	4874									
245	ARRA - Early Childhood	4875									
246	Other ARRA Funds - VII	4876									
247	Other ARRA Funds - VIII	4877									
248	Other ARRA Funds - IX	4878									
249	Other ARRA Funds - X	4879									
250	Other ARRA Funds - Ed Job Fund Program	4880									
251	Total Stimulus Programs		0	0	0	0	0	0		0	0

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
252	Race to the Top Program	4901									
253	Race to the Top - Preschool Expansion Grant	4902									
254	Title III - Instruction for English Learners & Immigrant Students	4905									
255	Title III - English Language Acquisition	4909									
256	McKinney Education for Homeless Children	4920									
257	Title II - Eisenhower - Professional Development Formula	4930									
258	Title II - Teacher Quality	4932	35,000								
259	Federal Charter Schools	4960									
260	State Assessment Grants	4981									
261	Grant for State Assessments and Related Activities	4982									
262	Medicaid Matching Funds - Administrative Outreach	4991	25,000								
263	Medicaid Matching Funds - Fee-For-Service Program	4992	54,000								
264	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999									
265	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		777,000	0	0	0	0	0	0	0	0
266	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	777,000	0	0	0	0	0	0	0	0
267	TOTAL DIRECT RECEIPTS/REVENUES		15,295,668	1,833,699	2,265,675	725,667	374,027	100	113,773	144,215	0

40

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	6,034,814	938,630	16,500	545,783	100	1,000	5,500	0	7,542,327
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	82,671	38,223	15,565	15,000			15,000		166,459
8	Special Education Programs (Functions 1200 - 1220)	1200	1,538,810	328,611	293,881	19,000	100	2,500	100		2,183,002
9	Special Education Programs Pre-K	1225	120,187	27,164		15,000			5,000		167,351
10	Remedial and Supplemental Programs K-12	1250	92,212	6,195		2,500					100,907
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400				1,264					1,264
14	Interscholastic Programs	1500			12,000	27,250	100	4,200			43,550
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	103,328	1,347	250	15,000					119,925
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	Total Instruction¹⁴	1000	7,972,022	1,340,170	338,196	640,797	300	7,700	25,600	0	10,324,785
34	SUPPORT SERVICES (ED)	2000									
35	Support Services - Pupil	2100									
36	Attendance & Social Work Services	2110	257,461	54,100							311,561
37	Guidance Services	2120									0
38	Health Services	2130	108,567	6,069		5,500					120,136
39	Psychological Services	2140	187,115	41,249	4,550						232,914
40	Speech Pathology & Audiology Services	2150									0
41	Other Support Services - Pupils (Describe & Itemize)	2190	62,630	8,750							71,380
42	Total Support Services - Pupil	2100	615,773	110,168	4,550	5,500	0	0	0	0	735,991
43	Support Services - Instructional Staff	2200									
44	Improvement of Instruction Services	2210	311,058	65,104	81,500	22,000					479,662
45	Educational Media Services	2220				11,550					11,550
46	Assessment & Testing	2230				10,500					10,500
47	Total Support Services - Instructional Staff	2200	311,058	65,104	81,500	44,050	0	0	0	0	501,712
48	Support Services - General Administration	2300									
49	Board of Education Services	2310	2,000		119,100	5,000		11,100			137,200
50	Executive Administration Services	2320	287,500	73,927	9,500	7,750			5,000		383,677
51	Special Area Administration Services	2330									0
52	Tort Immunity Services	2360 - 2370									0
53	Total Support Services - General Administration	2300	289,500	73,927	128,600	12,750	0	11,100	5,000	0	520,877
54	Support Services - School Administration	2400									
55	Office of the Principal Services	2410	671,767	209,785	20,550	4,750		2,060	8,000		916,912
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	671,767	209,785	20,550	4,750	0	2,060	8,000	0	916,912

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
58	Support Services - Business	2500									
59	Direction of Business Support Services	2510	51,968	25,394	9,000	5,000			5,000		96,362
60	Fiscal Services	2520	96,990	17,969	25,000	2,000			5,000		146,959
61	Operation & Maintenance of Plant Services	2540			30,000	2,500					32,500
62	Pupil Transportation Services	2550									0
63	Food Services	2560	178,860	18,571	5,600	118,900		1,000			322,931
64	Internal Services	2570			60,500	10,000					70,500
65	Total Support Services - Business	2500	327,818	61,934	130,100	138,400	0	1,000	10,000	0	669,252
66	Support Services - Central	2600									
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630	15,000		48,200	36,000					99,200
70	Staff Services	2640			1,000						1,000
71	Data Processing Services	2660	195,235	55,808	185,000	190,000	310,000		40,000		976,043
72	Total Support Services - Central	2600	210,235	55,808	234,200	226,000	310,000	0	40,000	0	1,076,243
73	Other Support Services (Describe & Itemize)	2900				8,000					8,000
74	Total Support Services	2000	2,426,151	576,726	599,500	439,450	310,000	14,160	63,000	0	4,428,987
75	COMMUNITY SERVICES (ED)	3000			35,623	3,693					39,316
76	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
77	Payments to Other Dist & Govt Units (In-State)	4100									
78	Payments for Regular Programs	4110			1,650						1,650
79	Payments for Special Education Programs	4120			229,679			543,000			772,679
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
84	Total Payments to Other Dist & Govt Units (In-State)	4100			231,329			543,000			774,329
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220						200,000			200,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						200,000			200,000
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
100	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
101	Payments to Other Dist & Govt Units (Out of State)	4400									0
102	Total Payments to Other Dist & Govt Units	4000			231,329			743,000			974,329
103	DEBT SERVICE (ED)	5000									
104	Debt Service - Interest on Short-Term Debt	5100									
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
110	Total Debt Service - Interest on Short-Term Debt	5100						0			0
111	Debt Service - Interest on Long-Term Debt	5200									0
112	Total Debt Service	5000						0			0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
2											
113	PROVISION FOR CONTINGENCIES (ED)	6000									0
114	Total Direct Disbursements/Expenditures		10,398,173	1,916,896	1,204,648	1,083,940	310,300	764,860	88,600	0	15,767,417
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(471,749)
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2000									
119	Support Services - Pupil	2100									
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	Support Services - Business	2500									
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530									0
124	Operation & Maintenance of Plant Services	2540	87,721	20,739	1,261,488	737,350	995,000		41,000		3,143,298
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	87,721	20,739	1,261,488	737,350	995,000	0	41,000	0	3,143,298
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	87,721	20,739	1,261,488	737,350	995,000	0	41,000	0	3,143,298
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
132	Payments to Other Dist & Govt Units (In-State)	4100									
133	Payments for Regular Programs	4110									0
134	Payments for Special Education Programs	4120			30,100						30,100
135	Payments for CTE Program	4140									0
136	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
137	Total Payments to Other Dist & Govt Units (In-State)	4100			30,100			0			30,100
138	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
139	Total Payments to Other Dist & Govt Unit	4000			30,100			0			30,100
140	DEBT SERVICE (O&M)	5000									
141	Debt Service - Interest on Short-Term Debt	5100									
142	Tax Anticipation Warrants	5110									0
143	Tax Anticipation Notes	5120									0
144	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
145	State Aid Anticipation Certificates	5140									0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0
148	Debt Service - Interest on Long-Term Debt	5200									0
149	Total Debt Service	5000						0			0
150	PROVISION FOR CONTINGENCIES (O&M)	6000									0
151	Total Direct Disbursements/Expenditures		87,721	20,739	1,291,588	737,350	995,000	0	41,000	0	3,173,398
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,339,699)
153											
154	30 - DEBT SERVICE FUND (DS)										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	Payments to Other Dist & Govt Units (In-State)	4100									
157	Payments for Regular Programs	4110									0
158	Payments for Special Education Programs	4120									0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
160	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
161	DEBT SERVICE (DS)	5000									
162	Debt Service - Interest on Short-Term Debt	5100									
163	Tax Anticipation Warrants	5110									0
164	Tax Anticipation Notes	5120									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
165	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
166	State Aid Anticipation Certificates	5140									0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
168	Total Debt Service - Interest On Short-Term Debt	5100						0			0
169	Debt Service - Interest on Long-Term Debt	5200						2,265,138			2,265,138
170	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
171	Debt Service Other (Describe & Itemize)	5400									0
172	Total Debt Service	5000			0			2,265,138			2,265,138
173	PROVISION FOR CONTINGENCIES (DS)	6000									0
174	Total Direct Disbursements/Expenditures				0			2,265,138			2,265,138
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										537
176											
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)	2000									
179	Support Services - Pupils	2100									
180	Other Support Services - Pupils (Describe & Itemize)	2190									0
181	Support Services - Business										
182	Pupil Transportation Services	2550	366,735	22,924	418,750	55,000		2,500			865,909
183	Other Support Services (Describe & Itemize)	2900									0
184	Total Support Services	2000	366,735	22,924	418,750	55,000	0	2,500	0	0	865,909
185	COMMUNITY SERVICES (TR)	3000									0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
187	Payments to Other Dist & Govt Units (In-State)	4100									
188	Payments for Regular Program	4110									0
189	Payments for Special Education Programs	4120			60,000						60,000
190	Payments for Adult/Continuing Education Programs	4130									0
191	Payments for CTE Programs	4140									0
192	Payments for Community College Programs	4170									0
193	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
194	Total Payments to Other Dist & Govt Units (In-State)	4100			60,000			0			60,000
195	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
196	Total Payments to Other Dist & Govt Units	4000			60,000			0			60,000
197	DEBT SERVICE (TR)	5000									
198	Debt Service - Interest on Short-Term Debt	5100									
199	Tax Anticipation Warrants	5110									0
200	Tax Anticipation Notes	5120									0
201	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
202	State Aid Anticipation Certificates	5140									0
203	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
204	Total Debt Service - Interest On Short-Term Debt	5100						0			0
205	Debt Service - Interest on Long-Term Debt	5200									0
206	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
207	Debt Service - Other (Describe and Itemize)	5400									0
208	Total Debt Service	5000						0			0
209	PROVISION FOR CONTINGENCIES (TR)	6000									0
210	Total Direct Disbursements/Expenditures		366,735	22,924	478,750	55,000	0	2,500	0	0	925,909
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(200,242)
212											

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
213	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									
215	Regular Program	1100		141,904							141,904
216	Pre-K Programs	1125		4,949							4,949
217	Special Education Programs (Functions 1200-1220)	1200		86,369							86,369
218	Special Education Programs Pre-K	1225		2,121							2,121
219	Remedial and Supplemental Programs K-12	1250		4,082							4,082
220	Remedial and Supplemental Programs Pre-K	1275									0
221	Adult/Continuing Education Programs	1300									0
222	CTE Programs	1400									0
223	Interscholastic Programs	1500									0
224	Summer School Programs	1600									0
225	Gifted Programs	1650									0
226	Driver's Education Programs	1700									0
227	Bilingual Programs	1800		4,076							4,076
228	Truant Alternative & Optional Programs	1900									0
229	Total Instruction	1000		243,501							243,501
230	SUPPORT SERVICES (MR/SS)	2000									
231	Support Services - Pupil	2100									
232	Attendance & Social Work Services	2110		2,970							2,970
233	Guidance Services	2120									0
234	Health Services	2130		22,941							22,941
235	Psychological Services	2140		2,640							2,640
236	Speech Pathology & Audiology Services	2150									0
237	Other Support Services - Pupils (Describe & Itemize)	2190									0
238	Total Support Services - Pupil	2100		28,551							28,551
239	Support Services - Instructional Staff	2200									
240	Improvement of Instruction Services	2210		10,630							10,630
241	Educational Media Services	2220									0
242	Assessment & Testing	2230									0
243	Total Support Services - Instructional Staff	2200		10,630							10,630
244	Support Services - General Administration	2300									
245	Board of Education Services	2310		317							317
246	Executive Administration Services	2320		951							951
247	Special Area Administrative Services	2330									0
248	Claims Paid from Self Insurance Fund	2361									0
249	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
250	Unemployment Insurance Payments	2363									0
251	Insurance Payments (regular or self-insurance)	2364									0
252	Risk Management and Claims Services Payments	2365									0
253	Judgment and Settlements	2366									0
254	Educatl, Inspectl, Supervisory Serv. Related to Loss Prevention or Reduction	2367									0
255	Reciprocal Insurance Payments	2368									0
256	Legal Service	2369									0
257	Total Support Services - General Administration	2300		1,268							1,268
258	Support Services - School Administration	2400									
259	Office of the Principal Services	2410		50,303							50,303
260	Other Support Services - School Administration (Describe & Itemize)	2490									0
261	Total Support Services - School Administration	2400		50,303							50,303
262	Support Services - Business	2500									
263	Direction of Business Support Services	2510		3,234							3,234
264	Fiscal Services	2520		20,493							20,493
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Service	2540		1,942							1,942
267	Pupil Transportation Services	2550		55,525							55,525
268	Food Services	2560		34,201							34,201
269	Internal Services	2570									0
270	Total Support Services - Business	2500		115,395							115,395

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
271	Support Services - Central	2600									
272	Direction of Central Support Services	2610									0
273	Planning, Research, Development & Evaluation Services	2620									0
274	Information Services	2630									0
275	Staff Services	2640									0
276	Data Processing Services	2660		16,295							16,295
277	Total Support Services - Central	2600		16,295							16,295
278	Other Support Services (Describe & Itemize)	2900									0
279	Total Support Services	2000		222,442							222,442
280	COMMUNITY SERVICES (MR/SS)	3000									0
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									0
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	Total Payments to Other Dist & Govt Units	4000		0							0
286	DEBT SERVICE (MR/SS)	5000									0
287	Debt Service - Interest on Short-Term Debt	5100									0
288	Tax Anticipation Warrants	5110									0
289	Tax Anticipation Notes	5120									0
290	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
291	State Aid Anticipation Certificates	5140									0
292	Other (Describe & Itemize)	5150									0
293	Total Debt Service	5000						0			0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
295	Total Direct Disbursements/Expenditures			465,943				0			465,943
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(91,916)
297											
298	60 - CAPITAL PROJECTS (CP)										
299	SUPPORT SERVICES (CP)	2000									
300	Support Services - Business										
301	Facilities Acquisition & Construction Services	2530									0
302	Other Support Services (Describe & Itemize)	2900									0
303	Total Support Services	2000	0	0	0	0	0	0	0		0
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
305	Payments to Other Dist & Govt Units (In-State)	4100									
306	Payments to Regular Programs	4110									0
307	Payment for Special Education Programs	4120									0
308	Payment for CTE Programs	4140									0
309	Payments to Other Govt Units (In-State) (Describe & Itemize)	4190									0
310	Total Payments to Other Districts & Govt Units	4000			0			0			0
311	PROVISION FOR CONTINGENCIES (CP)	6000									0
312	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										100
314											
315	70 WORKING CASH FUND (WC)										
316											
317	80 - TORT FUND (TF)										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION	2000									
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			75,000						75,000
321	Unemployment Insurance Payments	2363									0
322	Insurance Payments (regular or self-insurance)	2364			78,001						78,001
323	Risk Management and Claims Services Payments	2365									0
324	Judgment and Settlements	2366									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
325	Educatl, Inspecfl, Supervisory Serv Related to Loss Prevention or Reduction	2367									0
326	Reciprocal Insurance Payments	2368									0
327	Legal Service	2369			100						100
328	Property Insurance (Building & Grounds)	2371									0
329	Vehicle Insurance (Transportation)	2372									0
330	Total Support Services - General Administration	2000	0	0	153,101	0	0	0	0		153,101
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
332	Payments for Regular Programs	4110									0
333	Payments for Special Education Programs	4120									0
334	Total Payments to Other Dist & Govt Units	4000						0			0
335	DEBT SERVICE (TF)	5000									
336	Debt Service - Interest on Short-Term Debt										
337	Tax Anticipation Warrants	5110									0
338	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
339	Other Interest or Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
340	Total Debt Service	5000						0			0
341	PROVISION FOR CONTINGENCIES (TF)	6000									0
342	Total Direct Disbursements/Expenditures		0	0	153,101	0	0	0	0		153,101
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(8,886)
344											
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
346	SUPPORT SERVICES (FP&S)	2000									
347	Support Services - Business	2500									
348	Facilities Acquisition & Construction Services	2530									0
349	Operation & Maintenance of Plant Service	2540									0
350	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
351	Other Support Services <i>(Describe & Itemize)</i>	2900									0
352	Total Support Services	2000	0	0	0	0	0	0	0		0
353	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190									0
357	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
358	DEBT SERVICE (FP&S)	5000									
359	Debt Service - Interest on Short-Term Debt	5100									
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0
363	Debt Service - Interest on Long-Term Debt	5200									0
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ <i>(Lease/Purchase Principal Retired)</i>	5300									0
365	Total Debt Service	5000						0			0
366	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
367	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
368	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					
2	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
3	Direct Revenues	15,295,668	1,833,699	725,667	113,773	17,968,807
4	Direct Expenditures	15,767,417	3,173,398	925,909		19,866,724
5	Difference	(471,749)	(1,339,699)	(200,242)	113,773	(1,897,917)
6	Estimated Fund Balance - June 30, 2020	8,219,584	(168,213)	1,051,348	2,471,938	11,574,657
7	Unbalanced budget, however, a deficit reduction plan is not required at this time.					
8	<p><i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2019-20 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</i></p>					
9	<p>Note: <i>The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.</i></p>					
10	<p><i>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2018-2019 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</i></p>					
12	<p><i>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2018-2019 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</i></p>					
13	<p><i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i></p>					

649

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	C	D	E	F	G					
1			DEFICIT REDUCTION PLAN									
2								ESTIMATED BUDGET				
3	56-099159002											
4	<i>District Number</i>											
5	Mokena Public Schools 159											
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total					
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		8,691,333	1,171,486	1,251,590	2,358,165	13,472,574					
8	RECEIPTS/REVENUES	Acct #										
9	LOCAL SOURCES	1000	13,405,993	1,333,699	400,667	113,773	15,254,132					
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0					
11	STATE SOURCES	3000	1,112,675	500,000	325,000	0	1,937,675					
12	FEDERAL SOURCES	4000	777,000	0	0	0	777,000					
13	Total Receipts/Revenues		15,295,668	1,833,699	725,667	113,773	17,968,807					
14	DISBURSEMENTS/EXPENDITURES	Funct #										
15	INSTRUCTION	1000	10,324,785				10,324,785					
16	SUPPORT SERVICES	2000	4,428,987	3,143,298	865,909		8,438,194					
17	COMMUNITY SERVICES	3000	39,316	0	0		39,316					
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	974,329	30,100	60,000		1,064,429					
19	DEBT SERVICES	5000	0	0	0		0					
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0					
21	Total Disbursements/Expenditures		15,767,417	3,173,398	925,909		19,866,724					
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(471,749)	(1,339,699)	(200,242)	113,773	(1,897,917)					
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0					
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0					
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0					
27	ESTIMATED ENDING FUND BALANCE		8,219,584	(168,213)	1,051,348	2,471,938	11,574,657					

50

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	H	I	J	K	L
1			ESTIMATED BUDGET FY2020-2021				
2							
3	56-099159002						
4	<i>District Number</i>						
5	Mokena Public Schools 159						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		8,219,584	(168,213)	1,051,348	2,471,938	11,574,657
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		8,219,584	(168,213)	1,051,348	2,471,938	11,574,657

51

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	M	N	O	P	Q
1			ESTIMATED BUDGET FY2021-2022				
2							
3	56-099159002						
4	<i>District Number</i>						
5	Mokena Public Schools 159						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		8,219,584	(168,213)	1,051,348	2,471,938	11,574,657
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		8,219,584	(168,213)	1,051,348	2,471,938	11,574,657

52

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	R	S	T	U	V
1			ESTIMATED BUDGET FY2022-2023				
2							
3	56-099159002						
4	<i>District Number</i>						
5	Mokena Public Schools 159						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		8,219,584	(168,213)	1,051,348	2,471,938	11,574,657
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		8,219,584	(168,213)	1,051,348	2,471,938	11,574,657

53

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	W	X	Y	Z
1			SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: _____ (Enter as MM/DD/YY)			
2						
3	56-099159002					
4	District Number					
5	Mokena Public Schools 159					
6	District Name		FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		13,472,574	11,574,657	11,574,657	11,574,657
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	15,254,132	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	1,937,675	0	0	0
12	FEDERAL SOURCES	4000	777,000	0	0	0
13	Total Receipts/Revenues		17,968,807	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	10,324,785	0	0	0
16	SUPPORT SERVICES	2000	8,438,194	0	0	0
17	COMMUNITY SERVICES	3000	39,316	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,064,429	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		19,866,724	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,897,917)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		11,574,657	11,574,657	11,574,657	11,574,657

54

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

Mokena Public Schools 159 56-099159002

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

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- **EBF and Estimated New Tier Funding:**

- **Equal Assessed Valuation and Tax Rates:**

- **Employee Salaries and Benefits:**

- **Short and Long Term Borrowing:**

- **Educational Impact:**

- Other Assumptions:

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2020 budgeted expenditures over FY2019 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and may be submitted in conjunction with that report.

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at:

[Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET		School District Name: Mokena Public Schools 159					
(Section 17-1.5 of the School Code)		RCDT Number: 56-099159002					
		Estimated Actual Expenditures, Fiscal Year 2019			Budgeted Expenditures, Fiscal Year 2020		
Description (Enter Whole Numbers Only)	Funct #	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320			0	383,677		383,677
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	96,362	0	96,362
5. Internal Services	2570			0	70,500		70,500
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		0	0	0	550,539	0	550,539
9. Estimated Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)							Enter Actual Data!

57

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?	Deficit reduction plan is not required.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2019 for all Funds (Cells C3 - K3) (Line 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, 2019, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2020, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	Check Error!
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