

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

School District  
 Joint Agreement

Accounting Basis:

Cash  
 Accrual

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

Unbalanced budget, however, a deficit reduction plan is not required at this time.

Date of Amended Budget: \_\_\_\_\_  
(MM/DD/YY)

District Name: \_\_\_\_\_ Lockport SD91

District RCDT No: \_\_\_\_\_

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

Budget of \_\_\_\_\_ Lockport SD91 \_\_\_\_\_, County of \_\_\_\_\_ Will \_\_\_\_\_,  
State of Illinois, for the Fiscal Year beginning \_\_\_\_\_ July 1, 2020 \_\_\_\_\_ and ending \_\_\_\_\_ June 30, 2021 \_\_\_\_\_.

WHEREAS the Board of Education of \_\_\_\_\_ Lockport SD91 \_\_\_\_\_,  
County of \_\_\_\_\_, 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 \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_,  
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be

beginning \_\_\_\_\_ July 1, 2020 \_\_\_\_\_ and ending \_\_\_\_\_ June 30, 2021 \_\_\_\_\_.

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

**ADOPTION OF BUDGET**

The budget shall be approved and signed below by members of the School Board. Adopted this

day of \_\_\_\_\_, 20 \_\_\_\_\_ by a roll call vote of \_\_\_\_\_ Yeas, and \_\_\_\_\_ Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Laura Garrett	
Courtney Oxley-Turner	
Jennifer Fracaro	

Estella Rodriguez	
Dan Dorion	
David Lee	
Kathy Gallagher	

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

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

- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted to **School Finance Report (SFR)**: <https://sec1.isbe.net/attachmgr/default.aspx>  
**The electronic version does not require member signatures, we do not accept PDF copies.**

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ISBE SD50-36/JA50-39 § 05/20  
 Lockport SD91

ESTIMATED DISBURSEMENTS/EXPENDITURES

<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description: Enter Whole Numbers Only		Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
<b>ESTIMATED BEGINNING FUND BALANCE July 1, 2020 1 (without RECEIPTS/REVENUES (without Student Activity Funds))</b>		5,348,449	639,278	155,637	467,675	294,338	53,477	403,581	15,431	18,362
<b>LOCAL SOURCES</b>	<b>1000</b>	3,561,950	716,083	435,706	119,200	177,372	0	8,146	46,003	4,016
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE STATE SOURCES</b>	<b>2000</b>	45,855	0		0	0				
<b>FEDERAL SOURCES</b>	<b>3000</b>	1,168,442	9,284	0	133,981	6,103	0	0	1,016	0
<b>FEDERAL SOURCES</b>	<b>4000</b>	785,965	29,430	0	0	24,319	0	0	0	0
<b>Total Direct Receipts/Revenues 8</b>		5,562,212	754,797	435,706	253,181	207,794	0	8,146	47,019	4,016
Receipts/Revenues for "On Behalf" Payments 2	3998									
<b>Total Receipts/Revenues</b>		5,562,212	754,797	435,706	253,181	207,794	0	8,146	47,019	4,016
<b>DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)</b>										
<b>INSTRUCTION</b>	<b>1000</b>	3,613,793				86,636			0	
<b>SUPPORT SERVICES</b>	<b>2000</b>	1,979,983	898,422		9,385	173,131	0		61,019	0
<b>COMMUNITY SERVICES</b>	<b>3000</b>	69,129	0		0	5,369			0	
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	<b>4000</b>	816,693	0	0	275,000	0	0		0	0
<b>DEBT SERVICES</b>	<b>5000</b>	0	0	610,358	0	0			0	0
<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	0	0	0	0	0	0		0	0
<b>Total Direct Disbursements/Expenditures 9</b>		6,479,598	898,422	610,358	284,385	265,136	0		61,019	0
Disbursements/Expenditures for "On Behalf" Payments 2	4180									
<b>Total Disbursements/Expenditures</b>		6,479,598	898,422	610,358	284,385	265,136	0		61,019	0
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		(917,386)	(143,625)	(174,652)	(31,204)	(57,342)	0	8,146	(14,000)	4,016
<b>OTHER SOURCES/USES OF FUNDS</b>										
<b>OTHER SOURCES OF FUNDS (7000)</b>										
<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
Abolishment the Working Cash Fund 16	7110									
Abatement of the Working Cash Fund 16	7110									
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Projects Fund to O&M Fund	7150									
Transfer of Excess Fire Prev & Safety Tax & Interest 3 Proceeds to O&M Fund	7160									
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int 3a Proceeds to	7170									
<b>SALE OF BONDS (7200)</b>										
Principal on Bonds Sold 4	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
<b>Sale or Compensation for Fixed Assets 5</b>	<b>7300</b>									
Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0						
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			50,000						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			6,823						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990									
<b>Total Other Sources of Funds 8</b>		0	0	56,823	0	0	0	0	0	0
<b>OTHER USES OF FUNDS (8000)</b>										
<b>TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
Abolishment or Abatement of the Working Cash Fund 16	8110							0		
Transfer of Working Cash Fund Interest	8120							0		
Transfer Among Funds	8130									
Transfer of Interest 6	8140									
Transfer from Capital Projects Fund to O&M Fund	8150									
Transfer of Excess Fire Prev & Safety Tax & Interest 3 Proceeds to O&M Fund	8160									
Transfer of Excess Accumulated Fire Prev & Safety Bond 3a	8170									
Taxes Pledged to Pay Principal on Capital Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									

Other Revenues Pledged to Pay Principal on Capital Leases	8430										
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
Taxes Pledged to Pay Interest on Capital Leases	8510										
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
Other Revenues Pledged to Pay Interest on Capital Leases	8530										
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
Taxes Pledged to Pay Principal on Revenue Bonds	8610										
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630		50,000								
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
Taxes Pledged to Pay Interest on Revenue Bonds	8710										
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730		6,823								
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
Taxes Transferred to Pay for Capital Projects	8810										
Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
Other Revenues Pledged to Pay for Capital Projects	8830										
Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
Other Uses Not Classified Elsewhere	8990										
<b>Total Other Uses of Funds 9</b>		0	56,823	0	0	0	0	0	0	0	0
<b>Total Other Sources/Uses of Fund</b>		0	(56,823)	56,823	0	0	0	0	0	0	0
<b>ESTIMATED ENDING FUND BALANCE June 30, 2021 (Without Student Activity)</b>		4,431,063	438,830	37,808	436,471	236,996	53,477	411,777	1,431	22,378	
<b>Student Activity ESTIMATED BEGINNING FUND BALANCE July 1, 2020</b>		67,743									
<b>RECEIPTS/REVENUES (For Student Activity Funds)</b>											
<b>Total Student Activity Direct Receipts/Revenues (Local Sources)</b>	1799	69,790									
<b>DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)</b>											
<b>Total Student Activity Direct Disbursements/Expenditures</b>	1999	74,482									
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		(4,692)									
<b>Student Activity ESTIMATED ENDING FUND BALANCE June 30, 2021</b>		63,051									
<b>Total ESTIMATED BEGINNING FUND BALANCE July 1, 2020 (All Sources)</b>		5,416,192	639,278	155,637	467,675	294,338	53,477	403,581	15,431	18,362	
<b>RECEIPTS/REVENUES (All Sources with Student Activity Funds)</b>											
<b>LOCAL SOURCES</b>	1000	3,631,740	716,083	435,706	119,200	177,372	0	8,146	46,003	4,016	
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE STATE SOURCES</b>	2000	45,855	0	0	0	0	0	0	1,016	0	
<b>FEDERAL SOURCES</b>	4000	1,168,442	9,284	0	133,981	6,103	0	0	0	0	
<b>Total Direct Receipts/Revenues 8</b>		785,965	29,430	0	0	24,319	0	0	0	0	
<b>Total Direct Receipts/Revenues 8</b>		5,632,002	754,797	435,706	253,181	207,794	0	8,146	47,019	4,016	
<i>Receipts/Revenues for "On Behalf" Payments 2</i>	3998										
<b>Total Receipts/Revenues</b>		5,632,002	754,797	435,706	253,181	207,794	0	8,146	47,019	4,016	
<b>DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)</b>											
<b>INSTRUCTION</b>	1000	3,688,275				86,636			0		
<b>SUPPORT SERVICES</b>	2000	1,979,983	898,422		9,385	173,131	0		61,019	0	
<b>COMMUNITY SERVICES</b>	3000	69,129	0		0	5,369			0		
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	4000	816,693	0	0	275,000	0	0		0	0	
<b>DEBT SERVICES</b>	5000	0	0	610,358	0	0			0	0	
<b>PROVISION FOR CONTINGENCIES</b>	6000	0	0	0	0	0	0		0	0	
<b>Total Direct Disbursements/Expenditures 9</b>		6,554,080	898,422	610,358	284,385	265,136	0		61,019	0	
<i>Disbursements/Expenditures for "On Behalf" Payments 2</i>	4180										
<b>Total Disbursements/Expenditures</b>		6,554,080	898,422	610,358	284,385	265,136	0		61,019	0	
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		(922,078)	(143,625)	(174,652)	(31,204)	(57,342)	0	8,146	(14,000)	4,016	
<b>OTHER SOURCES/USES OF FUNDS</b>											
<b>OTHER SOURCES OF FUNDS (7000)</b>											
<b>Total Other Sources of Funds 8</b>		0	0	56,823	0	0	0	0	0	0	0
<b>OTHER USES OF FUNDS (8000)</b>											
<b>Total Other Uses of Funds 9</b>		0	56,823	0	0	0	0	0	0	0	0
<b>Total Other Sources/Uses of Fund</b>		0	(56,823)	56,823	0	0	0	0	0	0	0
<b>ESTIMATED ENDING FUND BALANCE June 30, 2021 (All Sources With student)</b>		4,494,114	438,830	37,808	436,471	236,996	53,477	411,777	1,431	22,378	

ESTIMATED DISBURSEMENTS/EXPENDITURES

SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
Description	Acct	(10) Educational	(20) Operations &	(30) Debt Service	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention &	Total By Object
Salaries	100	4,000,772	270,785		0		0		0	0	4,271,557
Employee Benefits	200	491,890	61,205		0	265,136	0		0	0	818,231
Purchased Services	300	1,137,634	205,821	14,036	284,385		0		61,019	0	1,702,895
Supplies & Materials	400	468,733	360,111		0		0		0	0	828,844
Capital Outlay	500	27,813	500		0		0		0	0	28,313
Other Objects	600	336,004	0	596,322	0	0	0		0	0	932,326
Non-Capitalized Equipment	700	16,752	0		0		0		0	0	16,752
Termination Benefits	800	0	0		0				0		0
<b>Total Expenditures</b>		<b>6,479,598</b>	<b>898,422</b>	<b>610,358</b>	<b>284,385</b>	<b>265,136</b>	<b>0</b>		<b>61,019</b>	<b>0</b>	<b>8,598,918</b>

ESTIMATED DISBURSEMENTS/EXPENDITURES

Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations &	(30) Debt Service	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention &
<b>BEGINNING CASH BALANCE ON HAND July 1, 2020 7 (Without Student Activity Funds)</b>		5,348,449	639,278	155,637	467,675	294,338	53,477	403,581	15,431	18,362
<b>Total Direct Receipts &amp; Other Sources 8</b>		5,562,212	754,797	492,529	253,181	207,794	0	8,146	47,019	4,016
<b>OTHER RECEIPTS</b>										
Interfund Loans Payable (Loans from Other Funds)	411									
Interfund Loans Receivable (Repayment of Loans)	141									
Notes and Warrants Payable	433									
Other Current Assets	199									
<b>Total Other Receipts</b>		0	0	0	0	0	0	0	0	0
<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		5,562,212	754,797	492,529	253,181	207,794	0	8,146	47,019	4,016
<b>Total Amount Available</b>		10,910,661	1,394,075	648,166	720,856	502,132	53,477	411,727	62,450	22,378
<b>Total Direct Disbursements &amp; Other Uses 9</b>		6,479,598	955,245	610,358	284,385	265,136	0	0	61,019	0
<b>OTHER DISBURSEMENTS</b>										
Interfund Loans Receivable (Loans to Other Funds) 10	141									
Interfund Loans Payable (Repayment of Loans)	411									
Notes and Warrants Payable	433									
Other Current Liabilities	499									
<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0
<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		6,479,598	955,245	610,358	284,385	265,136	0	0	61,019	0
<b>ENDING CASH BALANCE ON HAND June 30, 2021 7 (Without Student Activity Funds)</b>		4,431,063	438,830	37,808	436,471	236,996	53,477	411,727	1,431	22,378
<b>Activity Funds</b>										
<b>Activity Funds BEGINNING CASH BALANCE ON HAND July 1, 2020 7</b>		67,743								
<b>Total Direct Receipts &amp; Other Sources 8</b>		69,790								
<b>Total Amount Available</b>		137,533								
<b>Total Direct Disbursements &amp; Other Uses 9</b>		74,482								
<b>Activity funds ENDING CASH BALANCE ON HAND June 30, 2021 7</b>		63,051								
<b>Total BEGINNING CASH BALANCE ON HAND July 1, 2020 7 (With</b>		5,416,192	639,278	155,637	467,675	294,338	53,477	403,581	15,431	18,362
<b>Total Direct Receipts &amp; Other Sources 8</b>		5,632,002	754,797	492,529	253,181	207,794	0	8,146	47,019	4,016
<b>Total Other Receipts</b>		0	0	0	0	0	0	0	0	0
<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		5,632,002	754,797	492,529	253,181	207,794	0	8,146	47,019	4,016
<b>Total Amount Available</b>		11,048,194	1,394,075	648,166	720,856	502,132	53,477	411,727	62,450	22,378
<b>Total Direct Disbursements &amp; Other Uses 9</b>		6,554,080	955,245	610,358	284,385	265,136	0	0	61,019	0
<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0
<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		6,554,080	955,245	610,358	284,385	265,136	0	0	61,019	0
<b>Total ENDING CASH BALANCE ON HAND June 30, 2021 7 (With Student Activity Funds)</b>		4,494,114	438,830	37,808	436,471	236,996	53,477	411,727	1,431	22,378

Description: Enter Whole Numbers Only	Acct	(10) Educational	(20) Operations &	(30) Debt Service	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention &
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
Designated Purposes Levies 11 (1110-1120)		3,356,125	662,662	433,760	115,672	111,285	0	8,109	40,817	3,998
Leasing Purposes Levy 12	1130									
Special Education Purposes Levy	1140	38,424								
FICA and Medicare Only Levies	1150					65,281				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190	5,467								
<b>Total Ad Valorem Taxes Levied by District</b>		<b>3,400,016</b>	<b>662,662</b>	<b>433,760</b>	<b>115,672</b>	<b>176,566</b>	<b>0</b>	<b>8,109</b>	<b>40,817</b>	<b>3,998</b>
<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authority	1220									
Corporate Personal Property Replacement Taxes13	1230	89,946							5,000	
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
<b>Total Payments in Lieu of Taxes</b>		<b>89,946</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>
<b>TUITION</b>	<b>1300</b>									
Regular Tuition from Pupils or Parents (In State)	1311									
Regular Tuition from Other Districts (In State)	1312									
Regular Tuition from Other Sources (In State)	1313									
Regular Tuition from Other Sources (Out of State)	1314									
Summer School Tuition from Pupils or Parents (In State)	1321									
Summer School Tuition from Other Districts (In State)	1322									
Summer School Tuition from Other Sources (In State)	1323									
Summer School Tuition from Other Sources (Out of State)	1324									
CTE Tuition from Pupils or Parents (In State)	1331									
CTE Tuition from Other Districts (In State)	1332									
CTE Tuition from Other Sources (In State)	1333									
CTE Tuition from Other Sources (Out of State)	1334									
Special Education Tuition from Pupils or Parents (In State)	1341									
Special Education Tuition from Other Districts (In State)	1342									
Special Education Tuition from Other Sources (In State)	1343									
Special Education Tuition from Other Sources (Out of State)	1344									
Adult Tuition from Pupils or Parents (In State)	1351									
Adult Tuition from Other Districts (In State)	1352									
Adult Tuition from Other Sources (In State)	1353									
Adult Tuition from Other Sources (Out of State)	1354									
<b>Total Tuition</b>		<b>0</b>								
<b>TRANSPORTATION FEES</b>	<b>1400</b>									
Regular Transportation Fees from Pupils or Parents (In State)	1411									
Regular Transportation Fees from Other Districts (In State)	1412									
Regular Transportation Fees from Other Sources (In State)	1413				0					
Regular Transportation Fees from Co-curricular Activities (In State)	1415									
Regular Transportation Fees from Other Sources (Out of State)	1416									
Summer School Transportation Fees from Pupils or Parents (In State)	1421									
Summer School Transportation Fees from Other Districts (In State)	1422									
Summer School Transportation Fees from Other Sources (In State)	1423									
Summer School Transportation Fees from Other Sources (Out of State)	1424									
CTE Transportation Fees from Pupils or Parents (In State)	1431									
CTE Transportation Fees from Other Districts (In State)	1432									
CTE Transportation Fees from Other Sources (In State)	1433									
CTE Transportation Fees from Other Sources (Out of State)	1434									
Special Education Transportation Fees from Pupils or Parents (In State)	1441									
Special Education Transportation Fees from Other Districts (In State)	1442									

Description: Enter Whole Numbers Only	Acct	(10) Educational	(20) Operations &	(30) Debt Service	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention &
Special Education Transportation Fees from Other Sources (In State)	1443				3,000					
Special Education Transportation Fees from Other Sources (Out of State)	1444									
Adult Transportation Fees from Pupils or Parents (In State)	1451									
Adult Transportation Fees from Other Districts (In State)	1452									
Adult Transportation Fees from Other Sources (In State)	1453									
Adult Transportation Fees from Other Sources (Out of State)	1454									
<b>Total Transportation Fees</b>					3,000					
<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
Interest on Investments	1510	2,813	10							
Gain or Loss on Sale of Investments	1520									
<b>Total Earnings on Investments</b>		2,813	10	0	0	0	0	0	0	0
<b>FOOD SERVICE</b>	<b>1600</b>									
Sales to Pupils - Lunch	1611	63								
Sales to Pupils - Breakfast	1612	0								
Sales to Pupils - A la Carte	1613									
Sales to Pupils - Other (Describe & Itemize)	1614									
Sales to Adults	1620	0								
Other Food Service (Describe & Itemize)	1690									
<b>Total Food Service</b>		63								
<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
Admissions - Athletic	1711	0								
Admissions - Other	1719									
Fees	1720	3,400								
Book Store Sales	1730									
Other District/School Activity Revenue (Describe & Itemize)	1790									
Student Activity Fund Revenues	1799	69,790								
<b>Total District/School Activity Income (without Student Activity Funds 1799)</b>		3,400	0							
<b>Total District/School Activity Income (with Student Activity Funds 1799)</b>		73,190								
<b>TEXTBOOK INCOME</b>	<b>1800</b>									
Rentals - Regular Textbooks	1811	21,835								
Rentals - Summer School Textbooks	1812									
Rentals - Adult/Continuing Education Textbooks	1813									
Rentals - Other (Describe)	1819									
Sales - Regular Textbooks	1821									
Sales - Summer School Textbooks	1822									
Sales - Adult/Continuing Education Textbooks	1823									
Sales - Other (Describe & Itemize)	1829									
Other (Describe & Itemize)	1890									
<b>Total Textbooks</b>		21,835								
<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
Rentals	1910		48,000							
Contributions and Donations from Private Sources	1920	1,471								
Impact Fees from Municipal or County Governments	1930									
Services Provided Other Districts	1940									
Refund of Prior Years' Expenditures	1950									
Payments of Surplus Moneys from TIF Districts	1960	15,535	3,027	1,946	528	806		37	186	18
Drivers' Education Fees	1970									
Proceeds from Vendors' Contracts	1980									
School Facility Occupation Tax Proceeds	1983									
Payment from Other Districts	1991									
Sale of Vocational Projects	1992									
Other Local Fees (Describe & Itemize)	1993									
Other Local Revenues (Describe & Itemize)	1999	26,871	2,384							
<b>Total Other Revenue from Local Sources</b>		43,877	53,411	1,946	528	806	0	37	186	18



ESTIMATED DISBURSEMENTS/EXPENDITURES

Description: Enter Whole Numbers Only	Acct	(10) Educational	(20) Operations &	(30) Debt Service	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention &
<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	<b>1000</b>	3,561,950	716,083	435,706	119,200	177,372	0	8,146	46,003	4,016
<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>		3,631,740								
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE</b>										
Flow-Through Revenue from State Sources	2100	45,855								
Flow-Through Revenue from Federal Sources	2200									
Other Flow-Through Revenue (Describe & Itemize)	2300									
<b>Total Flow-Through Receipts/Revenues From One</b>	<b>2000</b>	45,855	0		0	0				
<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
Evidence Based Funding Formula (Section 18-8.15)	3001	992,511								
Reorganization Incentives (Accounts 3005-3021)	3005									
Fast Growth District Grants	3030									
Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
<b>Total Unrestricted Grants-In-Aid</b>		992,511	0	0	0	0	0		0	0
<b>RESTRICTED GRANTS-IN-AID (3100-3900)</b>										
<b>SPECIAL EDUCATION</b>										
Special Education - Private Facility Tuition	3100	64,058								
Special Education - Funding for Children Requiring Sp Ed Services	3105									
Special Education - Personnel	3110									
Special Education - Orphanage - Individual	3120	15,890								
Special Education - Orphanage - Summer Individual	3130									
Special Education - Summer School	3145									
Special Education - Other (Describe & Itemize)	3199									
<b>Total Special Education</b>		79,948	0		0					
<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220									
CTE - WECEP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
<b>Total Career and Technical Education</b>		0	0			0				
<b>BILINGUAL EDUCATION</b>										
Bilingual Education - Downstate - TPI and TBE	3305									
Bilingual Education - Downstate - Transitional Bilingual Education	3310									
<b>Total Bilingual Education</b>		0				0				
State Free Lunch & Breakfast	3360	407								
School Breakfast Initiative	3365									
Driver Education	3370									
Adult Education (from ICCB)	3410									
Adult Education - Other (Describe & Itemize)	3499									
<b>TRANSPORTATION</b>										
Transportation - Regular and Vocational	3500				10					
Transportation - Special Education	3510				133,971					
Transportation - Other (Describe & Itemize)	3599									
<b>Total Transportation</b>		0	0		133,981	0				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705	94,826	9,284		0	6,103				

Description: Enter Whole Numbers Only	Acct	(10) Educational	(20) Operations &	(30) Debt Service	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention &
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Technology for Success	3780									
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925		0							
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	750							1,016	
<b>Total Restricted Grants-In-Aid</b>		<b>175,931</b>	<b>9,284</b>	<b>0</b>	<b>133,981</b>	<b>6,103</b>	<b>0</b>	<b>0</b>	<b>1,016</b>	<b>0</b>
<b>Total Receipts/Revenues from State Sources</b>	<b>3000</b>	<b>1,168,442</b>	<b>9,284</b>	<b>0</b>	<b>133,981</b>	<b>6,103</b>	<b>0</b>	<b>0</b>	<b>1,016</b>	<b>0</b>
<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)</b>										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt.	4009									
<b>Total Unrestricted Grants-In-Aid Received Directly from Fed Govt</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received Directly from Federal Govt.	4090		29,430							
<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		<b>0</b>	<b>29,430</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>
<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)</b>										
<b>TITLE V</b>										
Title V - Flexibility and Accountability	4100									
Title V - SEA Projects	4105									
Title V - Rural Education Initiative (REI)	4107									
Title V - Other (Describe & Itemize)	4199									
<b>Total Title V</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>FOOD SERVICE</b>										
Breakfast Start-Up Expansion	4200									
National School Lunch Program	4210	0								
Special Milk Program	4215									
School Breakfast Program	4220	0								
Summer Food Service Admin/Program	4225	170,000								
Child and Adult Care Food Program	4226									
Fresh Fruit and Vegetables	4240									
Food Service - Other (Describe & Itemize)	4299									
<b>Total Food Service</b>		<b>170,000</b>				<b>0</b>				
<b>TITLE I</b>										
Title I - Low Income	4300	92,040				743				
Title I - Low Income - Neglected, Private	4305									
Title I - Migrant Education	4340									
Title I - Other (Describe & Itemize)	4399									
<b>Total Title I</b>		<b>92,040</b>	<b>0</b>		<b>0</b>	<b>743</b>				
<b>TITLE IV</b>										
Title IV - Student Support & Academic Enrichment Grant	4400	12,739								
Title IV - 21st Century	4421									
Title IV - Other (Describe & Itemize)	4499									
<b>Total Title IV</b>		<b>12,739</b>	<b>0</b>		<b>0</b>	<b>0</b>				

Description: Enter Whole Numbers Only	Acct	(10) Educational	(20) Operations &	(30) Debt Service	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention &
<b>FEDERAL - SPECIAL EDUCATION</b>										
Federal Special Education - Preschool Flow-Through	4600	5,000								
Federal Special Education - Preschool Discretionary	4605									
Federal Special Education - IDEA Flow Through	4620	157,108				23,576				
Federal Special Education - IDEA Room & Board	4625	11,669								
Federal Special Education - IDEA Discretionary	4630									
Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
<b>Total Federal Special Education</b>		<b>173,777</b>	<b>0</b>		<b>0</b>	<b>23,576</b>				
<b>CTE - PERKINS</b>										
CTE - Perkins-Title III Tech Prep	4770									
CTE - Other (Describe & Itemize)	4799									
<b>Total CTE - Perkins</b>		<b>0</b>	<b>0</b>			<b>0</b>				
Federal - Adult Education	4810									
ARRA - General State Aid - Education Stabilization	4850									
ARRA - Title I - Low Income	4851									
ARRA - Title I - Neglected, Private	4852									
ARRA - Title I - Delinquent, Private	4853									
ARRA - Title I - School Improvement (Part A)	4854									
ARRA - Title I - School Improvement (Section 1003g)	4855									
ARRA - IDEA - Part B - Preschool	4856									
ARRA - IDEA - Part B - Flow-Through	4857									
ARRA - Title IID - Technology - Formula	4860									
ARRA - Title IID - Technology - Competitive	4861									
ARRA - McKinney - Vento Homeless Education	4862									
ARRA - Child Nutrition Equipment Assistance	4863									
Impact Aid Formula Grants	4864									
Impact Aid Competitive Grants	4865									
Qualified Zone Academy Bond Tax Credits	4866									
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
ARRA - General State Aid - Other Government Services Stabilization	4870									
Other ARRA Funds - II	4871									
Other ARRA Funds - III	4872									
Other ARRA Funds - IV	4873									
Other ARRA Funds - V	4874									
ARRA - Early Childhood	4875									
Other ARRA Funds - VII	4876									
Other ARRA Funds - VIII	4877									
Other ARRA Funds - IX	4878									
Other ARRA Funds - X	4879									
Other ARRA Funds - Ed Job Fund Program	4880									
<b>Total Stimulus Programs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
Race to the Top Program	4901									
Race to the Top - Preschool Expansion Grant	4902									
Title III - Instruction for English Learners & Immigrant Students	4905									
Title III - English Language Acquisition	4909									
McKinney Education for Homeless Children	4920									
Title II - Eisenhower - Professional Development Formula	4930									
Title II - Teacher Quality	4932	16,859								
Federal Charter Schools	4960									
State Assessment Grants	4981									
Grant for State Assessments and Related Activities	4982									
Medicaid Matching Funds - Administrative Outreach	4991									
Medicaid Matching Funds - Fee-For-Service Program	4992	55,324								

## ESTIMATED DISBURSEMENTS/EXPENDITURES

Description: Enter Whole Numbers Only	Acct	(10) Educational	(20) Operations &	(30) Debt Service	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention &
Other Restricted Grants Received from Federal Government through State	4999	265,226								
<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the</b>		785,965	0	0	0	24,319	0		0	0
<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	785,965	29,430	0	0	24,319	0	0	0	0
<b>TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds</b>		5,562,212	754,797	435,706	253,181	207,794	0	8,146	47,019	4,016
<b>TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)</b>		5,632,002								

ESTIMATED DISBURSEMENTS/EXPENDITURES

Description: Enter Whole Numbers Only	Funct	(100) Salaries	(200) Employee	(300) Purchased	(400) Supplies &	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized	(800) Termination	(900) Total
<b>10 - EDUCATIONAL FUND (ED)</b>										
<b>INSTRUCTION (ED)</b>	<b>1000</b>									
Regular Programs	1100	1,969,713	225,537	23,284	210,768	27,313	0	14,552		2,471,167
Tuition Payment to Charter Schools	1115									0
Pre-K Programs	1125	66,213	89,207	4,400	6,658					78,168
Special Education Programs (Functions 1200 - 1220)	1200	335,172	29,205	3,825	11,800					379,202
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250	212,134	21,798		5,840			2,000		241,772
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400									0
Interscholastic Programs	1500	25,000	375	5,000	3,573		1,000			34,948
Summer School Programs	1600	49,020	548		24,490					74,058
Gifted Programs	1650	56,373	7,204		920					64,497
Driver's Education Programs	1700									0
Bilingual Programs	1800	39,608	8,258		115					47,981
Traut Alternative & Optional Programs	1900									0
Pre-K Programs - Private Tuition	1910						5,000			5,000
Regular K-12 Programs Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912						217,000			217,000
Special Education Programs Pre-K Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interscholastic Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Traut Alternative/Opt Ed Programs Private Tuition	1922									0
Student Activity Fund Expenditures	1999						74,482			74,482
Total Instruction 14 (Without Student Activity Funds 1999)	1000	2,753,233	293,822	36,500	263,364	27,313	273,000	16,552	0	3,613,793
Total Instruction 14 (With Student Activity Funds 1999)	1000	2,753,233	293,822	36,500	263,364	27,313	297,482	16,552	0	3,688,275
<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
<b>Support Services - Pupil</b>	<b>2100</b>									
Attendance & Social Work Services	2110	173,513	25,252	9,050	198					208,013
Guidance Services	2120	400	6							406
Health Services	2130	84,945	0	600	11,094					96,639
Psychological Services	2140			94,328	500					94,828
Speech Pathology & Audiology Services	2150	39,608	8,258	70,522	200					118,588
Other Support Services - Pupils (Describe & Itemize)	2190	5,000	75	0	7,041					12,116
Total Support Services - Pupil	2100	263,466	33,591	174,500	19,833	0	0	0	0	520,590
<b>Support Services - Instructional Staff</b>	<b>2200</b>									
Improvement of Instruction Services	2210	93,412	14,947	22,873	1,561					132,793
Educational Media Services	2220	140,917	22,840		4,750					168,507
Assessment & Testing	2230	0	0		8,056					8,056
Total Support Services - Instructional Staff	2200	234,329	37,787	22,873	14,367	0	0	0	0	309,356
<b>Support Services - General Administration</b>	<b>2300</b>									
Board of Education Services	2310	3,460		71,235	27,000		8,500			110,195
Executive Administration Services	2320	223,136	34,360	600			3,000			261,096
Special Area Administration Services	2330	1,500								1,500
Tort Immunity Services	2360			10,000						10,000
Total Support Services - General Administration	2300	228,096	34,360	81,835	27,000	0	11,500	0	0	382,791
<b>Support Services - School Administration</b>	<b>2400</b>									
Office of the Principal Services	2410	313,850	72,063	4,800	12,050					402,763
Other Support Services - School Administration (Describe & Itemize)	2490									0
Total Support Services - School Administration	2400	313,850	72,063	4,800	12,050	0	0	0	0	402,763
<b>Support Services - Business</b>	<b>2500</b>									
Direction of Business Support Services	2510	38,157	4,598							42,755
Fiscal Services	2520	50,208	15,663	28,993	5,200					100,064
Operation & Maintenance of Plant Services	2540			36,610	1,000	500				38,110
Pupil Transportation Services	2550									0
Food Services	2560	48,000		0	123,850		1,504	200		173,554
Internal Services	2570									0
Total Support Services - Business	2500	136,365	20,261	65,603	130,050	500	1,504	200	0	354,483
<b>Support Services - Central</b>	<b>2600</b>									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630									0
Staff Services	2640									0
Data Processing Services	2650									0
Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									
Total Support Services	2000	1,216,106	198,062	349,611	202,500	500	13,004	200	0	1,929,983
<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>									
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (ED)</b>	<b>4000</b>									
<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120			716,693						716,693
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units (Describe & Itemize)	4190			0						0
Total Payments to Other Dist & Govt Units (In-State)	4100			716,693			0			716,693
Payments for Regular Programs - Tuition	4210									0
Payments for Special Education Programs - Tuition	4220						100,000			100,000
Payments for Adult/Continuing Education Programs - Tuition	4230									0
Payments for CTE Programs - Tuition	4240									0
Payments for Community College Programs - Tuition	4270									0
Payments for Other Programs - Tuition	4280									0
Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						100,000			100,000
Payments for Regular Programs - Transfers	4310									0
Payments for Special Education Programs - Transfers	4320									0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0
Payments for CTE Programs - Transfers	4340									0
Payments for Community College Program - Transfers	4370									0
Payments for Other Programs - Transfers	4380									0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
Total Payments to Other Dist & Govt Units - Transfers (In State)	4300			0			0			0
Payments to Other Dist & Govt Units (Out of State)	4400									0
Total Payments to Other Dist & Govt Units	4000			716,693			100,000			816,693
<b>DEBT SERVICE (ED)</b>	<b>5000</b>									
<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Property Real Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									
Total Debt Service	5000						0			0
<b>PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>									

ESTIMATED DISBURSEMENTS/EXPENDITURES

Description: Enter Whole Numbers Only	Funct	(100) Salaries	(200) Emolovee	(300) Purchased	(400) Supplies &	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized	(800) Termination	(900) Total
<b>Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))</b>		4,000,777	491,890	1,137,634	468,733	77,813	336,004	16,757	0	6,479,598
<b>Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))</b>		4,000,777	491,890	1,137,634	468,733	77,813	336,004	16,757	0	6,564,988
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (Without Student Activity Funds (1999))</b>										(613,395)
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (With Student Activity Funds (1999))</b>										(633,030)
<b>20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>										
<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>									
Support Services - Pupil	2100									
Other Support Services - Pupils (Describe & Itemize)	2190									0
<b>Support Services - Business</b>	<b>2500</b>									
Direction of Business Support Services	2510									0
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Services	2540	270,785	61,205	205,821	360,111	500	0	0	0	898,422
Pupil Transportation Services	2550									0
Food Services	2560									0
<b>Total Support Services - Business</b>	<b>2500</b>	<b>270,785</b>	<b>61,205</b>	<b>205,821</b>	<b>360,111</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>898,422</b>
Other Support Services (Describe & Itemize)	2900									0
<b>Total Support Services</b>	<b>2000</b>	<b>270,785</b>	<b>61,205</b>	<b>205,821</b>	<b>360,111</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>898,422</b>
<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Payments for CTE Program	4140									0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			0			0			0
Payments to Other Dist & Govt Units (Out-of-State)	4400									0
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>									0
<b>DEBT SERVICE (O&amp;M)</b>	<b>5000</b>									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
Debt Service - Interest on Long-Term Debt	5200									0
Total Debt Service	5000									0
<b>PROVISION FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>									
<b>Total Direct Disbursements/Expenditures</b>		<b>270,785</b>	<b>61,205</b>	<b>205,821</b>	<b>360,111</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>898,422</b>
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(1,63,436)</b>
<b>30 - DEBT SERVICE FUND (DS)</b>										
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110									
Payments for Special Education Programs	4120									
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4000</b>						0			0
<b>DEBT SERVICE (DS)</b>	<b>5000</b>									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
Debt Service - Interest on Long-Term Debt	5200									
Debt Service - Payments of Principal on Long-Term Debt 15	5300						86,322			86,322
Debt Service Other (Describe & Itemize)	5400						510,000			510,000
<b>Total Debt Service</b>	<b>5000</b>			14,036			596,322			610,358
<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									0
<b>Total Direct Disbursements/Expenditures</b>				<b>14,036</b>			<b>596,322</b>			<b>610,358</b>
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(1,94,453)</b>
<b>40 - TRANSPORTATION FUND (TR)</b>										
<b>SUPPORT SERVICES (TR)</b>	<b>2000</b>									
Support Services - Pupils	2100									
Other Support Services - Pupils (Describe & Itemize)	2190									0
<b>Support Services - Business</b>										
Pupil Transportation Services	2550			5,785						5,785
Other Support Services (Describe & Itemize)	2900			3,600						3,600
<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>9,385</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,385</b>
<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>									
Payments to Other Dist & Govt Units (In-State)	4100									0
Payments for Regular Program	4110									0
Payments for Special Education Programs	4120			275,000						275,000
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>275,000</b>			<b>0</b>			<b>275,000</b>
Payments to Other Dist & Govt Units (Out-of-State)	4400									0
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>275,000</b>			<b>0</b>			<b>275,000</b>
<b>DEBT SERVICE (TR)</b>	<b>5000</b>									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
Debt Service - Interest on Long-Term Debt	5200									0
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300									0

Description: Enter Whole Numbers Only	Funct.	(100) Salaries	(200) Emolvee	(300) Purchased	(400) Suoolies &	(500) Capital Outlav	(600) Other Objects	(700) Non-Capitalized	(800) Termination	(900) Total
Debt Service - Other (Describe and Itemize)	5400									
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (TR)	6000									0
Total Direct Disbursements/Expenditures		0	0	284,385	0	0	0	0	0	284,385
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(24,204)
<b>50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)</b>										
INSTRUCTION (MR/SS)	1000									
Regular Program	1100		41,125							41,125
Pre-K Programs	1125		3,738							3,738
Special Education Programs (Functions 1200-1220)	1200		21,575							21,575
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250		14,595							14,595
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400									0
Interscholastic Programs	1500		378							378
Summer School Programs	1600		3,016							3,016
Gifted Programs	1650		817							817
Driver's Education Programs	1700									0
Bilingual Programs	1800		1,302							1,302
Traunt Alternative & Optional Programs	1900									0
Total Instruction	1000		86,636							86,636
SUPPORT SERVICES (MR/SS)	2000									
Support Services - Pupil	2100									
Attendance & Social Work Services	2110		13,878							13,878
Guidance Services	2120		6							6
Health Services	2130		17,135							17,135
Psychological Services	2140									0
Speech Pathology & Audiology Services	2150		574							574
Other Support Services - Pupils (Describe & Itemize)	2190		1,084							1,084
Total Support Services - Pupil	2100		32,677							32,677
Support Services - Instructional Staff	2200									
Improvement of Instruction Services	2210		1,354							1,354
Educational Media Services	2220		27,794							27,794
Assessment & Testing	2230		0							0
Total Support Services - Instructional Staff	2200		29,148							29,148
Support Services - General Administration	2300									
Board of Education Services	2310		11,215							11,215
Executive Administration Services	2320		5,730							5,730
Special Area Administrative Services	2330		302							302
Claims Paid from Self Insurance Fund	2361									0
Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
Unemployment Insurance Payments	2363									0
Insurance Payments (regular or self-insurance)	2364									0
Risk Management and Claims Services Payments	2365									0
Judgment and Settlements	2366									0
Educatl. Inspectl. Supervisory Serv. Related to Loss Prevention or Reduction	2367									0
Reciprocal Insurance Payments	2368									0
Legal Service	2369									0
Total Support Services - General Administration	2300		17,247							17,247
Support Services - School Administration	2400									
Office of the Principal Services	2410		21,928							21,928
Other Support Services - School Administration (Describe & Itemize)	2490									0
Total Support Services - School Administration	2400		21,928							21,928
Support Services - Business	2500									
Direction of Business Support Services	2510		1,056							1,056
Fiscal Services	2520		9,141							9,141
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Service	2540		52,228							52,228
Pupil Transportation Services	2550									0
Food Services	2560		9,706							9,706
Internal Services	2570									0
Total Support Services - Business	2500		72,131							72,131
Support Services - Central	2600									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630									0
Staff Services	2640									0
Data Processing Services	2660									0
Total Support Services - Central	2600		0							0
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	2000		173,131							173,131
COMMUNITY SERVICES (MR/SS)	3000		5,369							5,369
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Payments for CTE Programs	4140									0
Total Payments to Other Dist & Govt Units	4000		0							0
DEBT SERVICE (MR/SS)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other (Describe & Itemize)	5150									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
Total Direct Disbursements/Expenditures			265,136				0			265,136
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(62,243)
<b>60 - CAPITAL PROJECTS (CP)</b>										
SUPPORT SERVICES (CP)	2000									
Support Services - Business										
Facilities Acquisition & Construction Services	2530									0
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	2000	0	0	0	0	0	0	0		0
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments to Regular Programs	4110									0
Payment for Special Education Programs	4120									0
Payment for CTE Programs	4140									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

Description: Enter Whole Numbers Only	Funct.	(100) Salaries	(200) Emolovee	(300) Purchased	(400) Suoolies &	(500) Capital Outlav	(600) Other Objects	(700) Non-Capitalized	(800) Termination	(900) Total
Payments to Other Govt Units (In-State) (Describe & Itemize)	4190									0
<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			0			0			0
<b>PROVISION FOR CONTINGENCIES (CP)</b>	<b>6000</b>									0
<b>Total Direct Disbursements/Expenditures</b>		0	0	0	0	0	0	0		0
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0
<b>70 WORKING CASH FUND (WC)</b>										
<b>80 - TORT FUND (TF)</b>										
<b>INSTRUCTION (TF)</b>	<b>1000</b>									0
Regular Programs	1100									0
Tuition Payment to Charter Schools	1115									0
Pre-K Programs	1125									0
Special Education Programs (Functions 1200 - 1220)	1200									0
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250									0
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400									0
Interscholastic Programs	1500									0
Summer School Programs	1600									0
Gifted Programs	1650									0
Driver's Education Programs	1700									0
Bilingual Programs	1800									0
Truant Alternative & Optional Programs	1900									0
Pre-K Programs - Private Tuition	1910									0
Regular K-12 Programs - Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912									0
Special Education Programs Pre-K Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interscholastic Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Truants Alternative/Opt Ed Programs Private Tuition	1922									0
<b>Total Instruction14</b>	<b>1000</b>	0	0	0	0	0	0	0	0	0
<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>									0
<b>Support Services - Pupil</b>	<b>2100</b>									0
Attendance & Social Work Services	2110									0
Guidance Services	2120									0
Health Services	2130									0
Psychological Services	2140									0
Speech Pathology & Audiology Services	2150									0
Other Support Services - Pupils (Describe & Itemize)	2190									0
<b>Total Support Services - Pupil</b>	<b>2100</b>	0	0	0	0	0	0	0	0	0
<b>Support Services - Instructional Staff</b>	<b>2200</b>									0
Improvement of Instruction Services	2210									0
Educational Media Services	2220									0
Assessment & Testing	2230									0
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	0	0	0	0	0	0	0	0	0
<b>Support Services - General Administration</b>	<b>2300</b>									0
Board of Education Services	2310									0
Executive Administration Services	2320									0
Special Area Administration Services	2330									0
Claims Paid from Self Insurance Fund	2361			61.019						61.019
Risk Management and Claims Services Payments	2365									0
<b>Total Support Services - General Administration</b>	<b>2300</b>	0	0	61.019	0	0	0	0	0	61.019
<b>Support Services - School Administration</b>	<b>2400</b>									0
Office of the Principal Services	2410									0
Other Support Services - School Administration (Describe & Itemize)	2490									0
<b>Total Support Services - School Administration</b>	<b>2400</b>	0	0	0	0	0	0	0	0	0
<b>Support Services - Business</b>	<b>2500</b>									0
Direction of Business Support Services	2510									0
Fiscal Services	2520									0
Operation & Maintenance of Plant Services	2540									0
Pupil Transportation Services	2550									0
Food Services	2560									0
Internal Services	2570									0
<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0
<b>Support Services - Central</b>	<b>2600</b>									0
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630									0
Staff Services	2640									0
Data Processing Services	2660									0
<b>Total Support Services - Central</b>	<b>2600</b>	0	0	0	0	0	0	0	0	0
<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0
<b>Total Support Services</b>	<b>2000</b>	0	0	61.019	0	0	0	0	0	61.019
<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>									0
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>									0
Payments to Other Dist & Govt Units (In-State)	4100									0
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			0			0			0
Payments for Regular Programs - Tuition	4210									0
Payments for Special Education Programs - Tuition	4220									0
Payments for Adult/Continuing Education Programs - Tuition	4230									0
Payments for CTE Programs - Tuition	4240									0
Payments for Community College Programs - Tuition	4270									0
Payments for Other Programs - Tuition	4280									0
Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						0			0
Payments for Regular Programs - Transfers	4310									0
Payments for Special Education Programs - Transfers	4320									0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0
Payments for CTE Programs - Transfers	4340									0
Payments for Community College Program - Transfers	4370									0
Payments for Other Programs - Transfers	4380									0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			0			0			0
Payments to Other Dist & Govt Units (Out of State)	4400									0
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0



ESTIMATED DISBURSEMENTS/EXPENDITURES

Description: Enter Whole Numbers Only	Funct	(100) Salaries	(200) Employee	(300) Purchased	(400) Supplies &	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized	(800) Termination	(900) Total
<b>DEBT SERVICE (FF)</b>	<b>6000</b>									
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service	5000						0			0
<b>PROVISION FOR CONTINGENCIES (FF)</b>	<b>6000</b>									
Total Direct Disbursements/Expenditures		0	0	61,019	0	0	0	0	0	61,019
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(14,000)
<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>									
Support Services - Business	2500									
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Service	2540									0
Total Support Services - Business	2500	0	0	0	0	0	0	0		0
Other Support Services (Describe & Itemize)	2000									0
Total Support Services	2000	0	0	0	0	0	0	0		0
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>									
Payments to Regular Programs	4110									
Payments to Special Education Programs	4120									
Other Payments to In-State Govt Units (Describe & Itemize)	4190									
Total Payments to Other Districts & Govt Units (FP&S)	4000						0			0
<b>DEBT SERVICE (FP&amp;S)</b>	<b>5000</b>									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase)	5300									0
Total Debt Service	5000						0			0
<b>PROVISIONS FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									
Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

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

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- 4.



**DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)**

Description	EDUCATIONAL FUND (10)	OPERATIONS &	TRANSPORTATION FUND	WORKING CASH FUND	TOTAL
<b>Direct Revenues</b>	5,562,212	754,797	253,181	8,146	<b>6,578,336</b>
<b>Direct Expenditures</b>	6,479,598	898,422	284,385		<b>7,662,405</b>
<b>Difference</b>	<b>(917,386)</b>	<b>(143,625)</b>	<b>(31,204)</b>	8,146	<b>(1,084,069)</b>
<b>Estimated Fund Balance - June 30, 2021</b>	4,431,063	438,830	436,471	411,727	<b>5,718,091</b>

**Unbalanced budget, however, a deficit reduction plan is not required at this time.**

A deficit reduction plan is required if the local board of education adopts (or amends) the 2020-21 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).

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

The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2019-2020 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.

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

*School Districts Only	DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2020-2021					ESTIMATED BUDGET FY2021-2022					ESTIMATED BUDGET FY2022-2023					ESTIMATED BUDGET FY2023-2024					SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: <small>(Enter as MM/DD/YY)</small>				
District Number	Educational Fund	Operations &	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations &	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations &	Transportation	Working Cash	Total	Educational Fund	Operations &	Transportation	Working Cash	Total	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024	
Lockport SD91																									
District Name																									
ESTIMATED BEGINNING FUND BALANCE <small>(Must equal prior Ending Fund Balance)</small>	5,348,449	639,278	467,675	403,581	6,858,983	4,431,063	438,830	436,471	411,727	5,718,091	4,431,063	438,830	436,471	411,727	5,718,091	4,431,063	438,830	436,471	411,727	5,718,091	5,718,091	6,858,983	5,718,091	5,718,091	5,718,091
RECEIPTS/REVENUES	Acct #																								
LOCAL SOURCES	1000	3,561,950	716,083	119,200	8,146	4,405,379				0					0					0		4,405,379	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	45,855	0	0	45,855					0					0					0		45,855	0	0	0
STATE SOURCES	3000	1,168,442	9,284	133,981	0	1,311,707				0					0					0		1,311,707	0	0	0
FEDERAL SOURCES	4000	785,965	29,430	0	0	815,395				0					0					0		815,395	0	0	0
Total Receipts/Revenues		5,562,212	754,797	253,181	8,146	6,578,336	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,578,336	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct #																								
INSTRUCTION	1000	3,613,793				3,613,793				0					0					0		3,613,793	0	0	0
SUPPORT SERVICES	2000	1,979,983	898,422	9,385		2,887,790				0					0					0		2,887,790	0	0	0
COMMUNITY SERVICES	3000	69,129	0	0		69,129				0					0					0		69,129	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	816,693	0	275,000		1,091,693				0					0					0		1,091,693	0	0	0
DEBT SERVICES	5000	0	0	0		0				0					0					0		0	0	0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0		0				0					0					0		0	0	0	0
Total Disbursements/Expenditures		6,479,598	898,422	284,385		7,662,405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,662,405	0	0	0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(917,386)	(143,625)	(31,204)	8,146	(1,084,069)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,084,069)	0	0	0
OTHER SOURCES/USES OF FUNDS																									
OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0				0					0					0		0	0	0	0
OTHER USES OF FUNDS (8000)		0	56,823	0	0	56,823				0					0					0		56,823	0	0	0
TOTAL OTHER SOURCES/USES OF FUNDS		0	(56,823)	0	0	(56,823)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(56,823)	0	0	0
ESTIMATED ENDING FUND BALANCE		4,431,063	438,830	436,471	411,727	5,718,091	4,431,063	438,830	436,471	411,727	5,718,091	4,431,063	438,830	436,471	411,727	5,718,091	4,431,063	438,830	436,471	411,727	5,718,091	5,718,091	5,718,091	5,718,091	5,718,091

***Deficit Reduction Plan-Background/Assumptions (School Districts Only)***  
***Fiscal Year 2020-2021 through Fiscal Year 2023-2024***

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***Lockport SD91***

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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.*

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**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 (School Districts Only)**

*(For Local Use Only)*

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

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2021 budgeted expenditures over FY2020 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at: [Limitation of Administrative Costs](#)

**ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**  
(Section 17-1.5 of the School Code)

School District Name: Lockport SD91  
RCDT Number: \_\_\_\_\_

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2020				Budgeted Expenditures, Fiscal Year 2021			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	242,620		0	242,620	261,096		0	261,096
2. Special Area Administration Services	2330	1,500		0	1,500	1,500		0	1,500
3. Other Support Services - School Administration	2490			0	0	0		0	0
4. Direction of Business Support Services	2510	38,211		0	38,211	42,755	0	0	42,755
5. Internal Services	2570			0	0	0		0	0
6. Direction of Central Support Services	2610			0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		282,331	0	0	282,331	305,351	0	0	305,351
<b>9. Estimated Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)</b>									8%

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



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

The 23 Illinois Administrative Code, Part 100 Requirements for Accounting, Budgeting, Financial Reporting and Auditing, was amended effective with the beginning of FY 2021.

To assist districts with the crosswalk of its Limitation of Administrative Costs Worksheet (LAC) within the school district's FY 2021 budget, please complete the crosswalk of FY 2020 Tort Fund expenditures that would have been reflected within one of the Limitation of Administrative Costs functions if the amended rules were effective beginning with FY 2020.

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

School District Name: Lockport SD91

RCDT Number: \_\_\_\_\_

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

Please email [finance1@isbe.net](mailto:finance1@isbe.net) or call 217-785-8779 with any questions.





### Reference Description

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- 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
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this
- 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
- 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
- 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
- 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
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue
- 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 -
- 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)

<b>CHECK FOR ERRORS</b>	
<p>This worksheet checks various cells to assure that selected items are in balance.  Out-of-balance conditions are accompanied by an error message.  Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required? (Joint Agreements do not complete a deficit reduction plan.)	<b>Deficit reduction plan is not required.</b>
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 23-27)?	
<b>1. Cover Page - "School District or Joint Agreement" and "CASH or ACCRUAL"</b>	
Check School District or Joint Agreement.	<b>School District</b>
Check one type of Accounting Basis used on the Cover sheet.	<b>CASH</b>
<b>2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).</b>	
Estimated Beginning Fund Balance July,1 2020 for all Funds (Cells C3 - K3) <b>(Line must have a number or zero. Do not leave blank.)</b>	<b>OK</b>
Estimated Activity Fund Beginning Fund Balance July,1 2020 (Cell C83) <b>(Cell must have a number or zero. Do not leave blank.)</b>	<b>OK</b>
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 -	<b>OK</b>
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 -	<b>OK</b>
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal	<b>OK</b>
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal	<b>OK</b>
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must	<b>OK</b>
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal	<b>OK</b>
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 -	<b>OK</b>
<b>3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2020, (CashSum 4, All Funds), cannot be negative.</b>	
Educational (Fund 10 - Cell C3)	<b>OK</b>
Operations & Maintenance (Fund 20 - Cell D3)	<b>OK</b>
Debt Service (Fund 30 - Cell E3)	<b>OK</b>
Transportation (Fund 40 - Cell F3)	<b>OK</b>
Municipal Retirement/Social Security (Fund 50 - Cell G3)	<b>OK</b>
Capital Projects (Fund 60 - Cell H3)	<b>OK</b>
Working Cash (Fund 70 - Cell I3)	<b>OK</b>
Tort (Fund 80 - Cell J3)	<b>OK</b>
Fire Prevention & Safety (Fund 90 - Cell K3)	<b>OK</b>
Activity Funds (Cell C23)	<b>OK</b>
<b>4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2021, (Page CashSum 4 - All Funds), cannot be negative.</b>	
Educational (Fund 10 - Cell C21)	<b>OK</b>
Operations & Maintenance (Fund 20 - Cell D21)	<b>OK</b>
Debt Service (Fund 30 - Cell E21)	<b>OK</b>
Transportation (Fund 40 - F21)	<b>OK</b>

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
<b>5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).</b>	
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*

***Evidence-Based Funding (EBF) Spending Plan - (School Districts Only)***

***School districts are reminded that, in addition to the budget template, they are required to submit an annual EBF Spending Plan. The IWAS application for the EBF Spending Plan will open on August 1, 2020. All EBF Spending Plans are due by September 30, 2020. The budget template is envisioned to include the EBF Spending Plan by FY 2023. More information is available at [www.isbe.net/ebfspendingplan](http://www.isbe.net/ebfspendingplan). Questions not addressed there may be directed to [ebfspendingplan@isbe.net](mailto:ebfspendingplan@isbe.net).***