

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2019 - June 30, 2020

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

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

District Name: _____ Brown County CUSD #1
District RCDT No: _____ 01-005-0010-26

If your FY19 AFR states that you need to do a deficit reduction plan and your FY20 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of _____ Brown County CUSD #1 _____, County of _____ Brown _____,
State of Illinois, for the Fiscal Year beginning _____ July 1, 2019 _____ and ending _____ June 30, 2020 _____.

WHEREAS the Board of Education of _____ Brown County CUSD #1 _____,
County of _____ Brown _____, 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 _____ 25 _____ day of _____ September _____, 20 _____ 19 _____,

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;


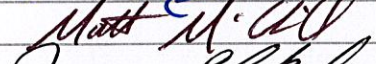
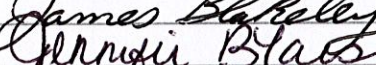
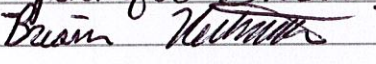

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:

beginning _____ July 1, 2019 _____ and ending _____ June 30, 2020 _____.

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 _____ 25 _____
day of _____ September _____, 20 _____ 19 _____ by a roll call vote of _____ Yeas, and _____ Nays, to wit:

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

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

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

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

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2019 ¹		48,302	26,057	74,774	281,085	74,883	464,515	154,726	111	388,715	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	3,086,666	673,363	748,870	314,445	300,998	328,000	50,392	303,172	49,861	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	2,913,621	0	0	254,714	0	0	0	0	0	
8	FEDERAL SOURCES	4000	473,238	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁴		6,473,525	673,363	748,870	569,159	300,998	328,000	50,392	303,172	49,861	
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		6,473,525	673,363	748,870	569,159	300,998	328,000	50,392	303,172	49,861	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	3,912,019				71,466					
14	SUPPORT SERVICES	2000	1,716,628	508,939		478,024	220,663	0		1,226,711	0	
15	COMMUNITY SERVICES	3000	313,542	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	146,000	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	622,119	182,617	716,744	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		6,710,308	691,556	716,744	478,024	292,129	0		1,226,711	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		6,710,308	691,556	716,744	478,024	292,129	0		1,226,711	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(236,783)	(18,193)	32,126	91,135	8,869	328,000	50,392	(923,539)	49,861	
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	250,000	50,000						1,000,000		
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							2,977,861			
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		250,000	50,000	0	0	0	0	2,977,861	1,000,000	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							1,300,000			
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	1,300,000	0	0	
80	Total Other Sources/Uses of Fund		250,000	50,000	0	0	0	0	1,677,861	1,000,000	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2020		61,519	57,864	106,900	372,220	83,752	792,515	1,882,979	76,572	438,576	
82	SUMMARY OF EXPENDITURES (by Major Object)											
83												
84	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
85			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
86	Object Name											
87	Salaries	100	3,814,319	84,437		347,554		0		1,047,711	0	5,294,021
88	Employee Benefits	200	852,278	46,800		37,370	292,129	0		0	0	1,228,577
89	Purchased Services	300	552,971	57,702	0	13,000		0		169,000	0	792,673
90	Supplies & Materials	400	433,425	275,000		78,000		0		10,000	0	796,425
91	Capital Outlay	500	114,056	11,000		0		0		0	0	125,056
92	Other Objects	600	928,259	216,617	716,744	100	0	0		0	0	1,861,720
93	Non-Capitalized Equipment	700	5,000	0		2,000		0		0	0	7,000
94	Termination Benefits	800	10,000	0		0						10,000
95	Total Expenditures		6,710,308	691,556	716,744	478,024	292,129	0		1,226,711	0	10,115,472

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		48,302	26,057	74,774	281,085	74,883	464,515	154,726	111	388,715
4	Total Direct Receipts & Other Sources ⁸		6,723,525	723,363	748,870	569,159	300,998	328,000	3,028,253	1,303,172	49,861
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	625,000	182,000							
9	Other Current Assets	199									
10	Total Other Receipts		625,000	182,000	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		7,348,525	905,363	748,870	569,159	300,998	328,000	3,028,253	1,303,172	49,861
12	Total Amount Available		7,396,827	931,420	823,644	850,244	375,881	792,515	3,182,979	1,303,283	438,576
13	Total Direct Disbursements & Other Uses ⁹		6,710,308	691,556	716,744	478,024	292,129	0	1,300,000	1,226,711	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	625,000	182,000							
18	Other Current Liabilities	499									
19	Total Other Disbursements		625,000	182,000	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		7,335,308	873,556	716,744	478,024	292,129	0	1,300,000	1,226,711	0
21	ENDING CASH BALANCE ON HAND June 30, 2020 ⁷		61,519	57,864	106,900	372,220	83,752	792,515	1,882,979	76,572	438,576

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	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ^{11 (1110-1120)}	-	1,802,736	469,613	747,670	309,945	287,198		48,992	301,972	46,961
6	Leasing Purposes Levy ¹²	1130	46,961								
7	Special Education Purposes Levy	1140	37,569								
8	FICA and Medicare Only Levies	1150									
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		1,887,266	469,613	747,670	309,945	287,198	0	48,992	301,972	46,961
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	110,000				12,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		110,000	0	0	0	12,000	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									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									

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
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					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	4,000	1,750	1,200	4,500	1,800	3,000	1,400	1,200	2,900
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		4,000	1,750	1,200	4,500	1,800	3,000	1,400	1,200	2,900
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch		68,000								
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	2,000								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		70,000								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	50,000								
78	Admissions - Other	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		50,000	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	51,000								
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		51,000								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910		10,000							
96	Contributions and Donations from Private Sources	1920	250,000								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	2,000								
100	Payments of Surplus Moneys from TIF Districts	1960	25,000								
101	Drivers' Education Fees	1970	2,400								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983						325,000			
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
106	Other Local Fees (Describe & Itemize)	1993	625,000	182,000							
107	Other Local Revenues (Describe & Itemize)	1999	10,000	10,000							
108	Total Other Revenue from Local Sources		914,400	202,000	0	0	0	325,000	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	3,086,666	673,363	748,870	314,445	300,998	328,000	50,392	303,172	49,861
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	2,327,676								
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		2,327,676	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100-3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100									
125	Special Education - Funding for Children Requiring Sp Ed Services	3105									
126	Special Education - Personnel	3110									
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		0	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235	15,745								
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		15,745	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		0				0				
145	State Free Lunch & Breakfast	3360	4,200								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	10,000								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				200,000					
152	Transportation - Special Education	3510				37,000					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		237,000	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									

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
158	Early Childhood - Block Grant	3705	555,000			17,714					
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	1,000								
168	Total Restricted Grants-In-Aid		585,945	0	0	254,714	0	0	0	0	0
169	Total Receipts/Revenues from State Sources	3000	2,913,621	0	0	254,714	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	205,000								
191	Special Milk Program	4215									
192	School Breakfast Program	4220	30,523								
193	Summer Food Service Admin/Program	4225	28,000								
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		263,523				0				
198	TITLE I										
199	Title I - Low Income	4300	124,000								
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	50,000								
203	Total Title I		174,000	0		0	0				
204	TITLE IV										
205	Title IV - Student Support & Academic Enrichment Grant	4400									
206	Title IV - 21st Century	4421									
207	Title IV - Other (Describe & Itemize)	4499									
208	Total Title IV		0	0		0	0				
209	FEDERAL - SPECIAL EDUCATION										
210	Federal Special Education - Preschool Flow-Through	4600	7,000								
211	Federal Special Education - Preschool Discretionary	4605									
212	Federal Special Education - IDEA Flow Through	4620	6,449								
213	Federal Special Education - IDEA Room & Board	4625									
214	Federal Special Education - IDEA Discretionary	4630									
215	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
216	Total Federal Special Education		13,449	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	22,266								
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									
263	Medicaid Matching Funds - Fee-For-Service Program	4992									
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		473,238	0	0	0	0	0	0	0	0
266	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	473,238	0	0	0	0	0	0	0	0
267	TOTAL DIRECT RECEIPTS/REVENUES		6,473,525	673,363	748,870	569,159	300,998	328,000	50,392	303,172	49,861

	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	1,863,000	427,552	36,361	25,000	104,356	8,000		10,000	2,474,269
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	165,307	38,075	2,506	9,714					215,602
8	Special Education Programs (Functions 1200 - 1220)	1200	554,717	103,526	4,500	3,373		200			666,316
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	80,682	22,344	4,716	54,210					161,952
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	109,367	24,000		4,962		672			139,001
14	Interscholastic Programs	1500	122,320	8,500	52,254	30,000		6,884			219,958
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	27,000	5,075		2,846					34,921
18	Bilingual Programs	1800									0
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									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	2,922,393	629,072	100,337	130,105	104,356	15,756	0	10,000	3,912,019
34	SUPPORT SERVICES (ED)	2000									
35	Support Services - Pupil	2100									
36	Attendance & Social Work Services	2110	32,000	11,386							43,386
37	Guidance Services	2120	39,945	5,207							45,152
38	Health Services	2130	22,440	9,943	500	1,000					33,883
39	Psychological Services	2140									0
40	Speech Pathology & Audiology Services	2150	46,680	5,683							52,363
41	Other Support Services - Pupils (Describe & Itemize)	2190									0
42	Total Support Services - Pupil	2100	141,065	32,219	500	1,000	0	0	0	0	174,784
43	Support Services - Instructional Staff	2200									
44	Improvement of Instruction Services	2210	7,126	5,600	40,000						52,726
45	Educational Media Services	2220				3,000		1,455			4,455
46	Assessment & Testing	2230									0
47	Total Support Services - Instructional Staff	2200	7,126	5,600	40,000	3,000	0	1,455	0	0	57,181
48	Support Services - General Administration	2300									
49	Board of Education Services	2310	45,750	7,048	10,000	5,000		20,000			87,798
50	Executive Administration Services	2320	84,342	28,275	2,100			1,050			115,767
51	Special Area Administration Services	2330									0
52	Tort Immunity Services	2360 - 2370									0
53	Total Support Services - General Administration	2300	130,092	35,323	12,100	5,000	0	21,050	0	0	203,565
54	Support Services - School Administration	2400									
55	Office of the Principal Services	2410	314,256	75,012	1,500	15,000		10,000			415,768
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	314,256	75,012	1,500	15,000	0	10,000	0	0	415,768

	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
58	Support Services - Business	2500									
59	Direction of Business Support Services	2510									0
60	Fiscal Services	2520	53,274	75	6,500						59,849
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550									0
63	Food Services	2560	108,800	30,746	13,488	214,500		2,291			369,825
64	Internal Services	2570									0
65	Total Support Services - Business	2500	162,074	30,821	19,988	214,500	0	2,291	0	0	429,674
66	Support Services - Central	2600									
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630									0
70	Staff Services	2640									0
71	Data Processing Services	2660	22,000	7,180	236,398	45,790	9,700	109,588	5,000		435,656
72	Total Support Services - Central	2600	22,000	7,180	236,398	45,790	9,700	109,588	5,000	0	435,656
73	Other Support Services (Describe & Itemize)	2900									
74	Total Support Services	2000	776,613	186,155	310,486	284,290	9,700	144,384	5,000	0	1,716,628
75	COMMUNITY SERVICES (ED)	3000	115,313	37,051	142,148	19,030					313,542
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									0
79	Payments for Special Education Programs	4120						146,000			146,000
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			0			146,000			146,000
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220									0
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	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			0			146,000			146,000
103	DEBT SERVICE (ED)	5000									
104	Debt Service - Interest on Short-Term Debt	5100									
105	Tax Anticipation Warrants	5110						620,000			620,000
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						2,119			2,119
110	Total Debt Service - Interest on Short-Term Debt	5100						622,119			622,119
111	Debt Service - Interest on Long-Term Debt	5200									0
112	Total Debt Service	5000						622,119			622,119

	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
113	PROVISION FOR CONTINGENCIES (ED)	6000									0
114	Total Direct Disbursements/Expenditures		3,814,319	852,278	552,971	433,425	114,056	928,259	5,000	10,000	6,710,308
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(236,783)
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2000									
119	Support Services - Pupil	2100									0
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	84,437	46,800	57,702	275,000	11,000	34,000			508,939
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	84,437	46,800	57,702	275,000	11,000	34,000	0	0	508,939
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	84,437	46,800	57,702	275,000	11,000	34,000	0	0	508,939
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									0
133	Payments for Regular Programs	4110									0
134	Payments for Special Education Programs	4120									0
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			0			0			0
138	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
139	Total Payments to Other Dist & Govt Unit	4000			0			0			0
140	DEBT SERVICE (O&M)	5000									
141	Debt Service - Interest on Short-Term Debt	5100									
142	Tax Anticipation Warrants	5110						182,000			182,000
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						617			617
147	Total Debt Service - Interest on Short-Term Debt	5100						182,617			182,617
148	Debt Service - Interest on Long-Term Debt	5200									0
149	Total Debt Service	5000						182,617			182,617
150	PROVISION FOR CONTINGENCIES (O&M)	6000									0
151	Total Direct Disbursements/Expenditures		84,437	46,800	57,702	275,000	11,000	216,617	0	0	691,556
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(18,193)
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									0
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

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
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						200,000			200,000
170	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						516,744			516,744
171	Debt Service Other (Describe & Itemize)	5400									0
172	Total Debt Service	5000			0			716,744			716,744
173	PROVISION FOR CONTINGENCIES (DS)	6000									0
174	Total Direct Disbursements/Expenditures				0			716,744			716,744
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										32,126
176											
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)	2000									
179	Support Services - Pupils	2100									
180	Other Support Services - Pupils (Describe & Itemize)	2190	5,622								5,622
181	Support Services - Business										
182	Pupil Transportation Services	2550	334,932	37,370	13,000	78,000		100	2,000		465,402
183	Other Support Services (Describe & Itemize)	2900	7,000								7,000
184	Total Support Services	2000	347,554	37,370	13,000	78,000	0	100	2,000	0	478,024
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									0
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			0			0			0
195	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
196	Total Payments to Other Dist & Govt Units	4000			0			0			0
197	DEBT SERVICE (TR)	5000									
198	Debt Service - Interest on Short-Term Debt	5100									
199	Tax Anticipation Warrants	5110						0			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		347,554	37,370	13,000	78,000	0	100	2,000	0	478,024
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										91,135
212											

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
213	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									
215	Regular Program	1100		30,866							30,866
216	Pre-K Programs	1125									0
217	Special Education Programs (Functions 1200-1220)	1200		31,000							31,000
218	Special Education Programs Pre-K	1225									0
219	Remedial and Supplemental Programs K-12	1250		1,300							1,300
220	Remedial and Supplemental Programs Pre-K	1275									0
221	Adult/Continuing Education Programs	1300									0
222	CTE Programs	1400		2,300							2,300
223	Interscholastic Programs	1500		6,000							6,000
224	Summer School Programs	1600									0
225	Gifted Programs	1650									0
226	Driver's Education Programs	1700									0
227	Bilingual Programs	1800									0
228	Truant Alternative & Optional Programs	1900									0
229	Total Instruction	1000		71,466							71,466
230	SUPPORT SERVICES (MR/SS)	2000									
231	Support Services - Pupil	2100									
232	Attendance & Social Work Services	2110		600							600
233	Guidance Services	2120		600							600
234	Health Services	2130		6,200							6,200
235	Psychological Services	2140									0
236	Speech Pathology & Audiology Services	2150		800							800
237	Other Support Services - Pupils (Describe & Itemize)	2190		900							900
238	Total Support Services - Pupil	2100		9,100							9,100
239	Support Services - Instructional Staff	2200									
240	Improvement of Instruction Services	2210		800							800
241	Educational Media Services	2220									0
242	Assessment & Testing	2230									0
243	Total Support Services - Instructional Staff	2200		800							800
244	Support Services - General Administration	2300									
245	Board of Education Services	2310		15,000							15,000
246	Executive Administration Services	2320		1,400							1,400
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		1,200							1,200
255	Reciprocal Insurance Payments	2368									0
256	Legal Service	2369									0
257	Total Support Services - General Administration	2300		17,600							17,600
258	Support Services - School Administration	2400									
259	Office of the Principal Services	2410		25,683							25,683
260	Other Support Services - School Administration (Describe & Itemize)	2490									0
261	Total Support Services - School Administration	2400		25,683							25,683
262	Support Services - Business	2500									
263	Direction of Business Support Services	2510									0
264	Fiscal Services	2520		15,020							15,020
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Service	2540		65,200							65,200
267	Pupil Transportation Services	2550		35,000							35,000
268	Food Services	2560		27,000							27,000
269	Internal Services	2570									0
270	Total Support Services - Business	2500		142,220							142,220
271	Support Services - Central	2600									
272	Direction of Central Support Services	2610									0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
273	Planning, Research, Development & Evaluation Services	2620									0
274	Information Services	2630									0
275	Staff Services	2640									0
276	Data Processing Services	2660		25,260							25,260
277	Total Support Services - Central	2600		25,260							25,260
278	Other Support Services (Describe & Itemize)	2900									0
279	Total Support Services	2000		220,663							220,663
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			292,129				0			292,129
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										8,869
298	60 - CAPITAL PROJECTS (CP)										
299	SUPPORT SERVICES (CP)	2000									0
300	Support Services - Business										0
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	0
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									0
305	Payments to Other Dist & Govt Units (In-State)	4100									0
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										328,000
315	70 WORKING CASH FUND (WC)										
317	80 - TORT FUND (TF)										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION	2000									0
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
321	Unemployment Insurance Payments	2363									0
322	Insurance Payments (regular or self-insurance)	2364			120,000						120,000
323	Risk Management and Claims Services Payments	2365									0
324	Judgment and Settlements	2366									0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
325	Educatl, Inspec, Supervisory Serv Related to Loss Prevention or Reduction	2367	1,047,711		49,000	10,000					1,106,711
326	Reciprocal Insurance Payments	2368									0
327	Legal Service	2369									0
328	Property Insurance (Building & Grounds)	2371									0
329	Vehicle Insurance (Transportation)	2372									0
330	Total Support Services - General Administration	2000	1,047,711	0	169,000	10,000	0	0	0		1,226,711
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 (Describe & Itemize)	5150									0
340	Total Debt Service	5000						0			0
341	PROVISION FOR CONTINGENCIES (TF)	6000									0
342	Total Direct Disbursements/Expenditures		1,047,711	0	169,000	10,000	0	0	0		1,226,711
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(923,539)
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 (Describe & Itemize)	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 (Describe & Itemize)	4190									0
357	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
358	DEBT SERVICE (FP&S)	5000									
359	Debt Service - Interest on Short-Term Debt	5100									
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0
363	Debt Service - Interest on Long-Term Debt	5200									0
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
365	Total Debt Service	5000						0			0
366	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
367	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										49,861

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	6,473,525	673,363	569,159	50,392	7,766,439
4	Direct Expenditures	6,710,308	691,556	478,024		7,879,888
5	Difference	(236,783)	(18,193)	91,135	50,392	(113,449)
6	Estimated Fund Balance - June 30, 2020	61,519	57,864	372,220	1,882,979	2,374,582
7	Unbalanced budget, however, a deficit reduction plan is not required at this time.					
8	A deficit reduction plan is required if the local board of education adopts (or amends) the 2019-20 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).					
10	Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.					
12	The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 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.					
13	The deficit reduction plan, if required, is developed using ISBE guidelines and format.					

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

	A	B	C	D	E	F	G
1			DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2019-2020				
2							
3	01-005-0010-26						
4	District Number						
5	Brown County CUSD #1						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		48,302	26,057	281,085	154,726	510,170
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	3,086,666	673,363	314,445	50,392	4,124,866
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	2,913,621	0	254,714	0	3,168,335
12	FEDERAL SOURCES	4000	473,238	0	0	0	473,238
13	Total Receipts/Revenues		6,473,525	673,363	569,159	50,392	7,766,439
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	3,912,019				3,912,019
16	SUPPORT SERVICES	2000	1,716,628	508,939	478,024		2,703,591
17	COMMUNITY SERVICES	3000	313,542	0	0		313,542
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	146,000	0	0		146,000
19	DEBT SERVICES	5000	622,119	182,617	0		804,736
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		6,710,308	691,556	478,024		7,879,888
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(236,783)	(18,193)	91,135	50,392	(113,449)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		250,000	50,000	0	2,977,861	3,277,861
25	OTHER USES OF FUNDS (8000)		0	0	0	1,300,000	1,300,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		250,000	50,000	0	1,677,861	1,977,861
27	ESTIMATED ENDING FUND BALANCE		61,519	57,864	372,220	1,882,979	2,374,582

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

	A	B	H	I	J	K	L
1			ESTIMATED BUDGET FY2020-2021				
2							
3	01-005-0010-26						
4	District Number						
5	Brown County CUSD #1						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		61,519	57,864	372,220	1,882,979	2,374,582
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	2,525,991	552,486	506,986	51,649	3,637,112
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0
11	STATE SOURCES	3000	2,942,757	0	257,261	0	3,200,018
12	FEDERAL SOURCES	4000	477,970	0	0	0	477,970
13	Total Receipts/Revenues		5,946,718	552,486	764,247	51,649	7,315,100
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	4,000,678				4,000,678
16	SUPPORT SERVICES	2000	1,816,023	497,596	484,833		2,798,452
17	COMMUNITY SERVICES	3000	322,948	0	0		322,948
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	150,380	0	0		150,380
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		6,290,029	497,596	484,833		7,272,458
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(343,311)	54,890	279,414	51,649	42,642
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		950,000	150,000			1,100,000
25	OTHER USES OF FUNDS (8000)					1,100,000	1,100,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		950,000	150,000	0	(1,100,000)	0
27	ESTIMATED ENDING FUND BALANCE		668,208	262,754	651,634	834,628	2,417,224

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

	A	B	M	N	O	P	Q
1			ESTIMATED BUDGET FY2021-2022				
2							
3	01-005-0010-26						
4	District Number						
5	Brown County CUSD #1						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		668,208	262,754	651,634	834,628	2,417,224
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	2,673,877	557,660	542,160	55,166	3,828,863
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0
11	STATE SOURCES	3000	2,972,185	0	259,833	0	3,232,018
12	FEDERAL SOURCES	4000	482,750	0	0	0	482,750
13	Total Receipts/Revenues		6,128,812	557,660	801,993	55,166	7,543,631
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	3,792,124				3,792,124
16	SUPPORT SERVICES	2000	2,063,306	470,862	240,814		2,774,982
17	COMMUNITY SERVICES	3000	332,636	0	0		332,636
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	154,892	0	0		154,892
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		6,342,958	470,862	240,814		7,054,634
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(214,146)	86,798	561,179	55,166	488,997
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		454,062	349,552	1,212,813	889,794	2,906,221

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

	A	B	R	S	T	U	V
1			ESTIMATED BUDGET FY2022-2023				
2							
3	01-005-0010-26						
4	District Number						
5	Brown County CUSD #1						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		454,062	349,552	1,212,813	889,794	2,906,221
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	2,831,388	595,297	579,797	58,930	4,065,412
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0
11	STATE SOURCES	3000	3,001,906	0	262,432	0	3,264,338
12	FEDERAL SOURCES	4000	487,577	0	0	0	487,577
13	Total Receipts/Revenues		6,320,871	595,297	842,229	58,930	7,817,327
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	4,008,918				4,008,918
16	SUPPORT SERVICES	2000	2,125,204	484,988	248,038		2,858,230
17	COMMUNITY SERVICES	3000	342,615	0	0		342,615
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	159,538	0	0		159,538
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		6,636,275	484,988	248,038		7,369,301
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(315,404)	110,309	594,191	58,930	448,026
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		138,658	459,861	1,807,004	948,724	3,354,247

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

	A	B	W	X	Y	Z
1			SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> _____ <i>(Enter as MM/DD/YY)</i>			
2						
3	01-005-0010-26					
4	<i>District Number</i>					
5	Brown County CUSD #1					
6	<i>District Name</i>		FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		510,170	2,374,582	2,417,224	2,906,221
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	4,124,866	3,637,112	3,828,863	4,065,412
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	3,168,335	3,200,018	3,232,018	3,264,338
12	FEDERAL SOURCES	4000	473,238	477,970	482,750	487,577
13	Total Receipts/Revenues		7,766,439	7,315,100	7,543,631	7,817,327
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	3,912,019	4,000,678	3,792,124	4,008,918
16	SUPPORT SERVICES	2000	2,703,591	2,798,452	2,774,982	2,858,230
17	COMMUNITY SERVICES	3000	313,542	322,948	332,636	342,615
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	146,000	150,380	154,892	159,538
19	DEBT SERVICES	5000	804,736	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		7,879,888	7,272,458	7,054,634	7,369,301
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(113,449)	42,642	488,997	448,026
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		3,277,861	1,100,000	0	0
25	OTHER USES OF FUNDS (8000)		1,300,000	1,100,000	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		1,977,861	0	0	0
27	ESTIMATED ENDING FUND BALANCE		2,374,582	2,417,224	2,906,221	3,354,247

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

Brown County CUSD #1 01-005-0010-26

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

Background and Narrative of Budget Reductions: The root cause of the deficit budget is two-fold which include expenses beyond the level of revenue available, and additionally, fund balances carried over from previous years have been decreasing due to the fact that the district has been under utilizing the TORT fund and IMRF/SS Funds causing the reduced levels of revenue. Expenses are being reviewed to determine areas of cuts that can occur for the FY20 - 23. Personnel is the highest expenditure of the district, however, it is very difficult to cut personnel in the middle of the school year, so that will be a serious review that takes place by Administration and BOE in preparation for the FY 21 and 22 school years. All

1. other current expenses are being closely watched and reviewed for efficiency and potential savings.

2. Assumptions Used in the Deficit Reduction Plan:

Assumptions include the following for the next three years: EAV will continue to increase 5-7% per year, costs will increase an overall average of 3% per year and revenues outside of local property tax will increase on average of 1% per year.

- EBF and Estimated New Tier Funding:

Estimated New Tier Funding was utilized to meet the needs of the district's most fragile students' health needs. There has been a marked increase in the health needs of students precipitating the need for a full-time school nurse which was hired in FY19 and will continue to be a position within the district.

- Equal Assessed Valuation and Tax Rates:

The EAV in Brown County has been increasing every year during the past five to seven years. With that in mind, it has been a goal to maintain the total property tax rate as low as possible with the following rates: 2012=\$5.18; 2013=\$4.87; 2014=\$4.45; 2015=\$4.36; 2016=\$4.83; 2017=\$4.12 and 2018=\$3.95. With the need for better utilization of the TORT, IMRF and SS funds levy, plus the need for increased repairs to the aging facilities, it is expected that the rate set this year (2019) and forward will be higher to compensate for the growing needs of the district.

- Employee Salaries and Benefits:

Employee salaries and benefits are the the biggest portion of the overall expenditures of any school district including Brown County School District. The collective bargaining agreement for the teachers and professional staff is a three-year contract ending in 2021 and the collective bargaining agreement for the non-certified paraprofessional, secretaries, bus drivers, custodians and cooks is a five year contract ending in 2023. Salaries and benefits for BC staff is competitive for the west-central area and provide various benefits to entice educators to be employed by the BC CUSD during this current environment of extreme educator shortage nation-wide.

- Short and Long Term Borrowing:

Brown County property taxes have not historically been received by the school district until mid October leaving the district to only have carry-over funds to utilize for all expenditures until State funds begin to flow or the property tax revenue is received. Therefore, as the fund balances have been declining over the past five years due to under utilizing the TORT, IMRF and SS levy revenue potentials and growing expenditures, it has become more difficult for the district to be able to maintain a healthy financial perspective in the leanest of times. Therefore, it has become necessary for the district and BOE to issue tax anticipation warrants for the short term of August 30 to November 1 to cover the lack in resources. Additionally the district will be utilizing the option of working cash bonds during the FY20 to offset the underutilization of the TORT, IMRF and SS levy for the FY 20 and FY 21 for the purposes of adequate revenue. Long-term borrowing is expected to be pursued for the purposes of renovation of the aging facilities in the upcoming future.

- Educational Impact:

Brown County Elementary and High School are each considered by ISBE to be commendable schools. The BC Middle School is designated as "underperforming" and is utilizing the IL-Empower funds and assistance to increase effectiveness of the teaching and learning.

- Other Assumptions:

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

Various options of outsourcing has been discussed including outsourcing for substitutes, food service and transportation services without any local desire to pursue.

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 (Section 17-1.5 of the School Code)		School District Name: Brown County CUSD #1					
		RCDT Number: 01-005-0010-26					
		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	115,767		115,767
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	0	0	0
5. Internal Services	2570			0	0		0
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	115,767	0	115,767
9. Estimated Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)							Enter Actual Data!

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #/20 and #/30 (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)