



July 1, 2020 - June 30, 2021

Final Budget

August 18, 2020



**Community High School District 94
Fiscal Year 2021 Budget Report**

Table of Contents

<u>Section I - Introductory Section</u>	<u>Page</u>
- Executive Summary	5
- Listing of Board Members	12
- Listing of Administrators	12
<u>Section II - Financial Section</u>	
- Summary of All Funds (minus Capital Projects and Debt Service and Transfers) Fiscal Year 2021 Anticipated Revenues and Expenditures	15
- Operating Fund Summary Historical Summary of Revenue, Expenditures and Fund Balance	16
- Education Fund Historical Summary of Revenue, Expenditures and Fund Balance	18
- Operations and Maintenance Fund Historical Summary of Revenue, Expenditures and Fund Balance	20



**Community High School District 94
Fiscal Year 2021 Budget Report**

- Debt Service Fund Historical Summary of Revenue, Expenditures and Fund Balance	22
- Transportation Fund Historical Summary of Revenue, Expenditures and Fund Balance	24
- IMRF/Social Security Fund Historical Summary of Revenue, Expenditures and Fund Balance	26
- Capital Projects Fund Historical Summary of Revenue, Expenditures and Fund Balance	28
- Working Cash Fund Historical Summary of Revenue, Expenditures and Fund Balance	30
- Tort Immunity Fund Historical Summary of Revenue, Expenditures and Fund Balance	32
<u>Section III - School District Budget Form (50-36)</u>	34



Community High School District 94
Fiscal Year 2021 Budget Report

Section I



Community High School District 94 Fiscal Year 2021 Budget Report

August 18, 2020

President and Members of the Board of Education
Community High School District 94
West Chicago, IL 60185

Dear Members of the Board of Education:

I am pleased to present the Budget for the Fiscal Year 2020-2021 financial plan for Community High School District 94. This document was created with the assumption that the district has complete responsibility for the preparation and modification of its annual budget and is solely accountable for its fiscal matters, including surpluses and deficits, and assignments of management. This document has been prepared to communicate a comprehensive review of the district's financial plan and the result of operations to the Members of the Board of Education, local citizens, and other constituents. The prudent actions of the School Board, Administration, and Staff have positioned the district well to be able to maintain the continuation of successful programs and to pursue the attainment of district-wide goals. The 2020-2021 Budget is subject to be adopted according to the provisions of Board Policy 4:10. This is not a balanced budget as a deficit is expected. Excluding the Capital Projects Fund and Debt Service Fund, estimated revenues of \$33,367,845 is planned to not exceed expenditures of \$36,431,156, for a deficit of \$3,063,311. Per the Illinois State Board of Education, a deficit reduction plan is not required at this time as consecutive fiscal years must show a deficit before a plan is required to be completed. Administration does not expect this type of deficit going forward as the expected deficit is attributable to one time expenses.



Community High School District 94 Fiscal Year 2021 Budget Report

Budget Process

The process of projecting the budgeting needs of the district is a continual process that is updated as information changes and is reflected in the district's financial projections. The process of developing the operating line-by-line budget of the district for the fiscal year 2020-2021 is a collaborative exercise, which allows the district to arrive at a detailed revenue and expenditure plan for operations for the fiscal year beginning on July 1, 2020.

A zero-based budgeting process has been implemented in collaboration with the principal and department heads. The zero-based budgeting process helps the business office manage the monthly financial reporting and the annual budget in a more effective way. A positive outcome for this process includes the efficiency of allocation of resources, as it is based on needs and benefits, and the increase of department collaboration as it gives them more initiative and responsibility in the decision-making process.

Budgetary controls are maintained at line item levels and are built into administrative departments' responsibilities. All actual activity is compared to the budget and reported to the district's management and the Board of Education in the form of monthly Treasurer Reports. Any extraordinary variance concerns are addressed and disclosed in full detail.

Governmental Fund Summary

The budgeted revenues and expenditures by funds are summarized below. The district is projected to end the fiscal year with \$14.3 million in operating fund reserves. The ending operating fund balance is forecasted to be 45.75% of operating expenditures, or approximately 6 months worth of savings. The recent closure of schools due to COVID19 resulted in a surplus of \$2.0 million in FY20 as supplies were not purchased and services were not rendered. This surplus is intended to offset the expected deficit



Community High School District 94 Fiscal Year 2021 Budget Report

in FY21. The deficit is mainly attributable to increased costs for increased cleaning, supplies, technology and capital outlay to complete the referendum project . Additionally attributing to the deficit is the planned transfer of Operations and Maintenance Fund fund balance to the Capital Projects Fund as referendum funds have been depleted. Approximately \$2 million will need to be transferred to complete the original \$34 million project which is expected to be completed by September 2020.

	Estimated Beginning Balance	Revenue	Expenditure	Excess (Deficit)	Ending Balance
Education	12,366,938	26,671,719	27,315,344	(643,625)	11,723,313
Operations and Maintenance	3,353,041	3,612,727	5,810,401	(2,197,674)	1,155,367
Transportation	877,803	1,931,097	2,077,479	(146,381)	731,422
Municipal Retirement	589,113	908,205	950,917	(42,712)	546,401
Tort	215,718	244,098	277,017	(32,919)	182,799
	17,402,613	33,367,845	36,431,156	(3,063,311)	14,339,302



Community High School District 94 Fiscal Year 2021 Budget Report

Description of Governmental Funds

- Education Fund – is used primarily for the delivery of educational programs to the students. Property taxes are the primary source of revenues but federal and state grants, as well as local fee revenues, also provide additional revenue.
- Operations and Maintenance Fund – is used for expenditures made for operations, repair, and maintenance of the district's building and land. Revenue consists primarily of local property taxes.
- Debt Service Fund – is used for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The primary revenue source is local property taxes levied specifically for debt services.
- Transportation Fund – is used to account for all revenues and expenditures made for student transportation. Revenues are derived primarily from local property taxes and state reimbursement grants.
- Municipal Retirement/Social Security Fund – is used to account for the district's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System primary for non certified employees. Revenue to finance these contributions is derived primarily from local property taxes and personal property replacement taxes.
- Working Cash Fund – is used to account for financial resources held by the district which is available for inter-fund loans or transfers to other funds.
- Tort Immunity and Judgment Fund – is used to account for revenues and expenditures related primarily to liability insurance. Revenue consists primarily of local property taxes.
- Capital Projects Fund – is used to account for non-life safety capital expenditures. Revenue comes from transfers of other funds and interest earnings.



Community High School District 94 Fiscal Year 2021 Budget Report

District Background, Mission, and Core Values

The Board of Education of Community High School District 94, DuPage County, Illinois, provides educational instruction to approximately 2,100 students residing in the communities of Carol Stream, West Chicago, Wheaton, Warrenville and Winfield. The District's operations are funded primarily through local property taxes and state revenues. The District operates under guidelines and restrictions set forth in the School Code of Illinois and various federal statutes.

West Chicago Community High School is a diverse, comprehensive high school located in the suburb of West Chicago. Seventy-six percent (76%) of the faculty members hold advanced degrees and several have received National Board Certification, authored textbooks, presented at national conferences, and have been recognized for their excellence by their respective organizations.

Students of West Chicago Community High School enjoy the opportunity to create rigorous, preparatory course schedules by choosing from over 200 courses. These courses include over 30 that are college credit bearing due to their challenging curriculum. In addition to participating in the academics, West Chicago Community High School boasts over 60 clubs and athletics programs for students to participate in. Students can choose to compete athletically in a conference that provides numerous competitive experiences or tap into their creative side by participating in fine arts programs such as our award winning drama program or explore other interests by participating in any one of the 35 student clubs.

West Chicago Community High School has also been recognized for the following awards: College Board AP Honor Roll, Personal Finance State Champions, Civic Mission Whole School Model, National Democracy School, and Skills U.S.A. Champions. All of these aspects together create a dynamic and nurturing school



Community High School District 94 Fiscal Year 2021 Budget Report

environment at West Chicago Community High School through which students can become lifelong learners and responsible members of society.

Mission Statement

Community High School District 94 strives to promote and provide growth experiences in LEARNING, LEADERSHIP and LIVING.

Core Values

Community High School District 94 expands on the above mission statement with our core values.

Learning

- Challenge Through Programs
- Hold High Expectations
- Structure Student Options

Leadership

- Contribute to the Common Good of School & Community
- Help Students Participate
- Seek Self-Discipline

Living

- Cultivate Diversity
- Honor Others
- Stress Responsible Student Choices



Community High School District 94 Fiscal Year 2021 Budget Report

Budget Process (for FY21 budget)

- **January - April**
 - Administration works with principals and administrators to build a preliminary budget, which is discussed with the Board during this time for input and comments.
- **July Finance Meeting**
 - Preliminary Budget is presented to the Committee for discussion and review. The Tentative Budget is displayed for public viewing for a minimum of 30 days before a Public Hearing on the Budget and before acting on its final adoption (budget is subject to changes through this period).
- **July Board Meeting**
 - Tentative Budget presented to the Board for review.
- **July 9, 2020 - August 18, 2020**
 - Tentative Budget notice is published in the local newspaper and the Tentative Budget is displayed for public viewing.
- **August Board Meeting**
 - The School Budget Cover Form and the Certification are signed by the Board Members, the Board of Education Secretary and the Treasurer. The Public Hearing on Tentative Budget is presented at the Regular Board Meeting. Final Budget is adopted during the Regular Board Meeting.
- **September**
 - Adopted Budget is sent to the State of Illinois Board of Education electronically and mailed to the DuPage County Regional Superintendent of Schools and the County Clerk within 30 days of adoption.
 - Adopted Budget is placed on the School District's official website.



**Community High School District 94
Fiscal Year 2021 Budget Report**

Community High School District 94 Board of Education

Renee Yackey - President
Lauren Scanlan - Vice President
Lynn Casey-Maher - Secretary
Bob Brown - Member
Dean Klapatch - Member
Gary Saake - Member
Rich Nagel - Member

Schedules and Minutes of Board of Education meetings are available at www.d94.org.
The Public is welcome to attend.

Administrative Staff

Dr. Moses Cheng, Superintendent
Dan Oberg, Director of Business Services
Cheryl Moore, Director of Human Resources
Dr. Will Dwyer, Principal
Pete Martino, Assistant Principal
Dr. Allister Scott, Assistant Principal
Dave Pater, Athletic Director
Gordon Cole, Director of Building Operations
Antonio Del Real, Dean of Students
Jenna Windt, Dean of Students
Leslie Springer, Director of Special Education
Veronica Winton, Director of English Language Learners
Len Egan, Director of Student Services
Robert Schmidt, Director of Technology



Community High School District 94 Fiscal Year 2021 Budget Report

Acknowledgments

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Business Office. We want to express our appreciation to them for their assistance.

We also wish to thank the members of the Board for their interest and support in planning and conducting the financial operations of the School System in a responsible and progressive manner.

Summary

The proposed budget reflects the mission of Community High School District 94 to provide educational services to the students of West Chicago, Winfield, Wheaton and Carol Stream; to the end that the attainments of their goals as members of society are enhanced. The unknown of this coming school year and the overall future of how schools will operate place many challenges upon this budget and future budgets. With fluctuating revenues and increased expenditures and expected improvements in instruction and facilities, administration will continue to be prudent in the budget process now and throughout the years.

The proposed budget is a prudent plan that balances the many needs of District 94's students within the economic realities of the community. The members of the Board of Education have provided outstanding support for the educational services of the district and the budget reflects the commitment of the Board and the Community for quality educational programs.

Respectfully submitted,

Dr. Moses Cheng
Superintendent

Dan Oberg
Director of Business Services



**Community High School District 94
Fiscal Year 2021 Budget Report**

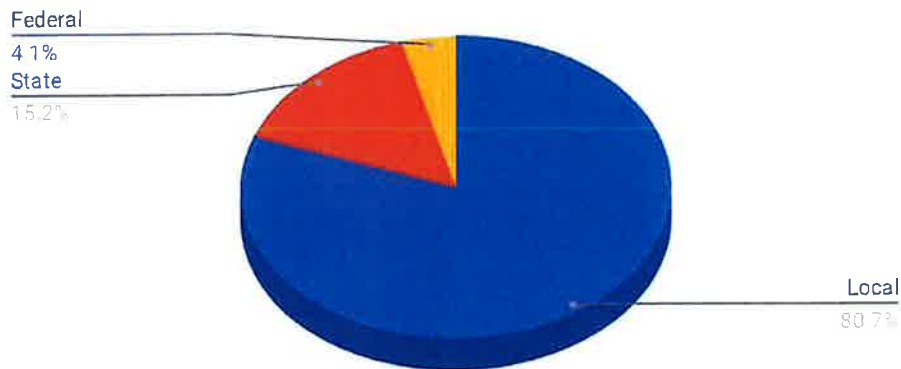
SECTION II

Community High School District 94
Fiscal Year 2021 Final Budget
All Funds Revenue and Expenditure Summary

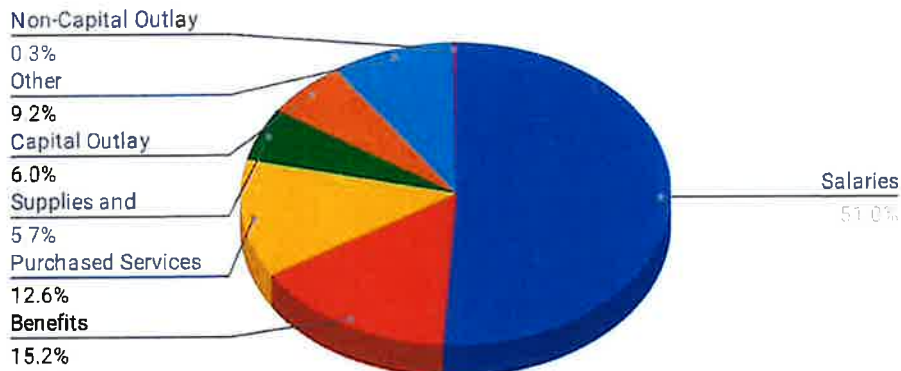
Excludes Capital Projects and Debt Service and Transfers

	Revenue		Expenditures
Local	26,921,080.00	Salaries	17,565,387.00
State	5,060,042.00	Benefits	5,245,733.00
Federal	1,379,973.00	Purchased Services	4,332,169.00
	<u>33,361,095.00</u>	Supplies and Materials	1,963,857.00
		Capital Outlay	2,056,580.00
		Other	3,157,915.00
		Non-Capital Outlay	<u>109,515.00</u>
			<u>34,431,156.00</u>

Revenue

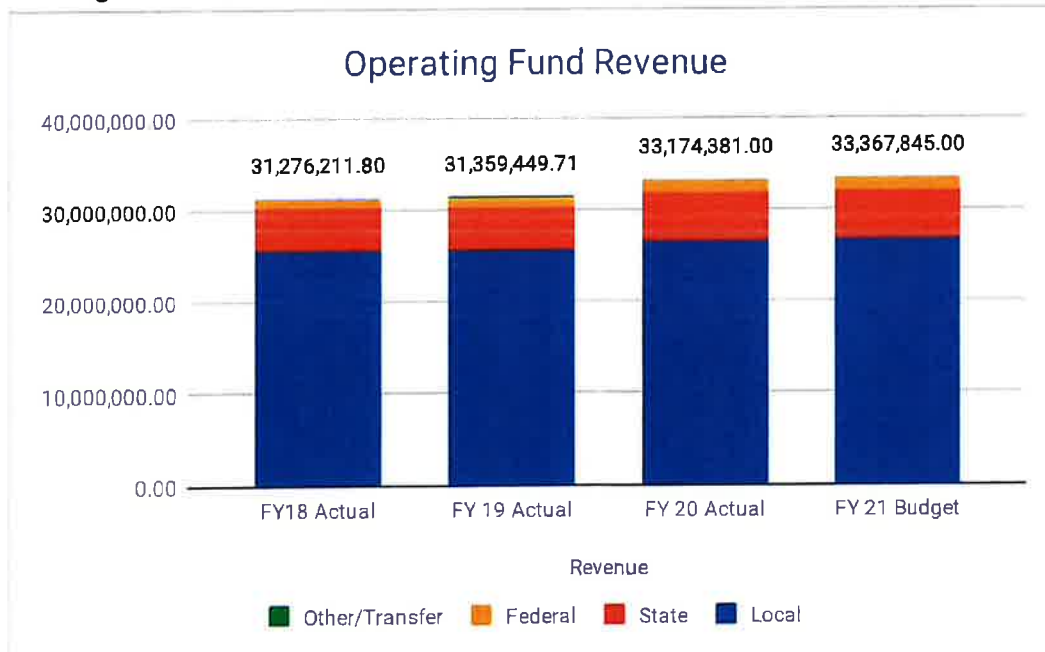


Expenditures

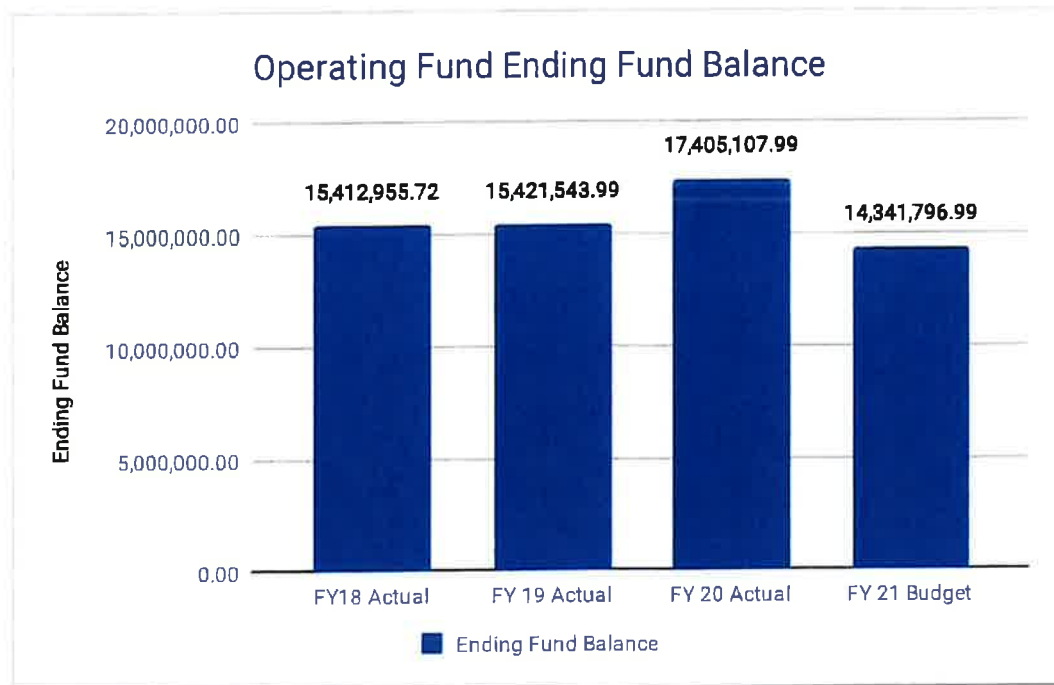
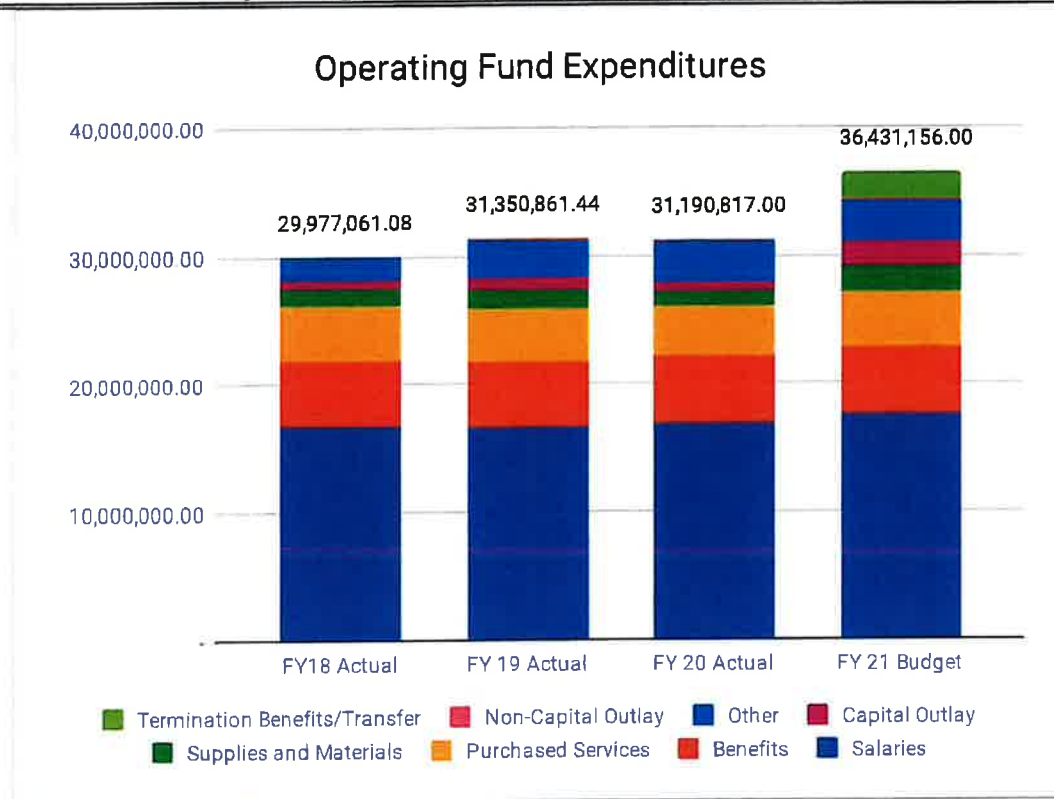


Community High School District 94
Fiscal Year 2021 Final Budget
Operating Funds Summary (10, 20, 40, 50/51, 80)

Revenue	FY18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget
Local	25,624,653.36	25,714,988.00	26,755,105.00	26,921,080.00
State	4,635,297.11	4,649,708.80	5,133,625.00	5,060,042.00
Federal	1,004,876.74	976,003.36	1,274,648.00	1,379,973.00
Other/Transfer	11,384.59	18,749.55	11,003.00	6,750.00
	31,276,211.80	31,359,449.71	33,174,381.00	33,367,845.00
Expenses	FY18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget
Salaries	16,790,462.61	16,713,437.90	16,995,543.00	17,565,387.00
Benefits	5,140,777.15	5,107,081.69	5,104,505.00	5,245,733.00
Purchased Services	4,188,657.00	4,092,845.00	3,880,983.00	4,332,169.00
Supplies and Materials	1,468,858.00	1,528,843.00	1,315,847.00	1,963,857.00
Capital Outlay	656,273.32	855,776.85	689,031.00	2,056,580.00
Other	1,704,901.00	2,997,687.00	3,135,359.00	3,157,915.00
Non-Capital Outlay	26,622.00	53,990.00	69,549.00	109,515.00
Termination Benefits/Transfer	510.00	1,200.00	-	2,000,000.00
	29,977,061.08	31,350,861.44	31,190,817.00	36,431,156.00
Beginning Fund Balance	FY18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget
Net	14,113,805.00	15,412,955.72	15,421,543.99	17,405,107.99
	1,299,150.72	8,588.27	1,983,564.00	-3,063,311.00
Ending Fund Balance	15,412,955.72	15,421,543.99	17,405,107.99	14,341,796.99

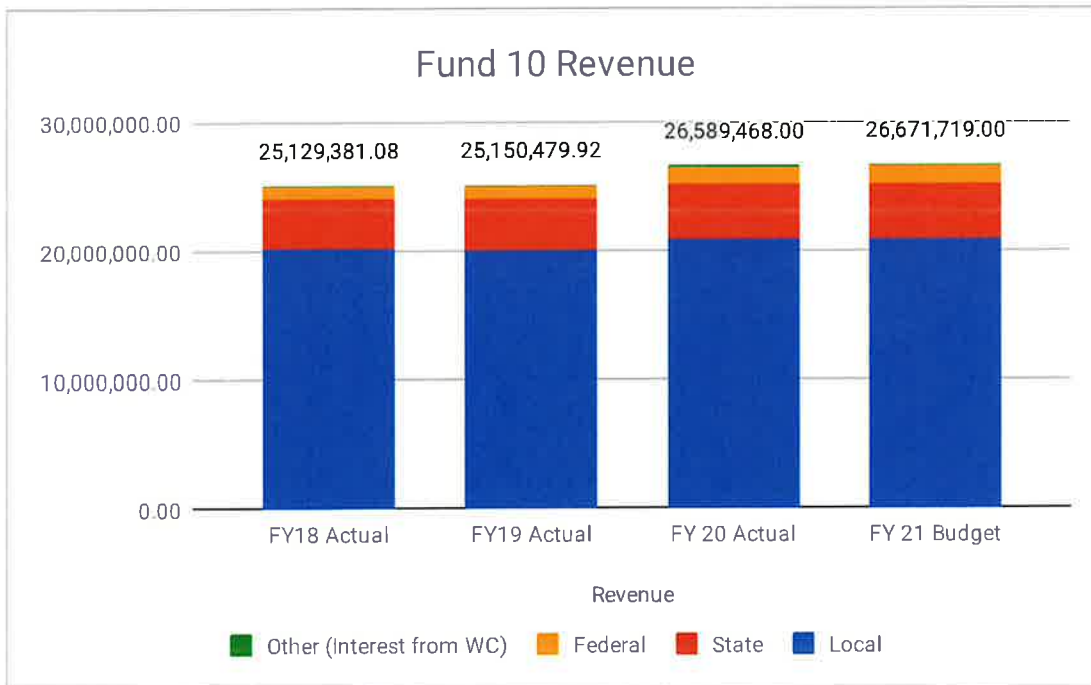


Community High School District 94
Fiscal Year 2021 Final Budget
Operating Funds Summary (10, 20, 40, 50/51, 80)



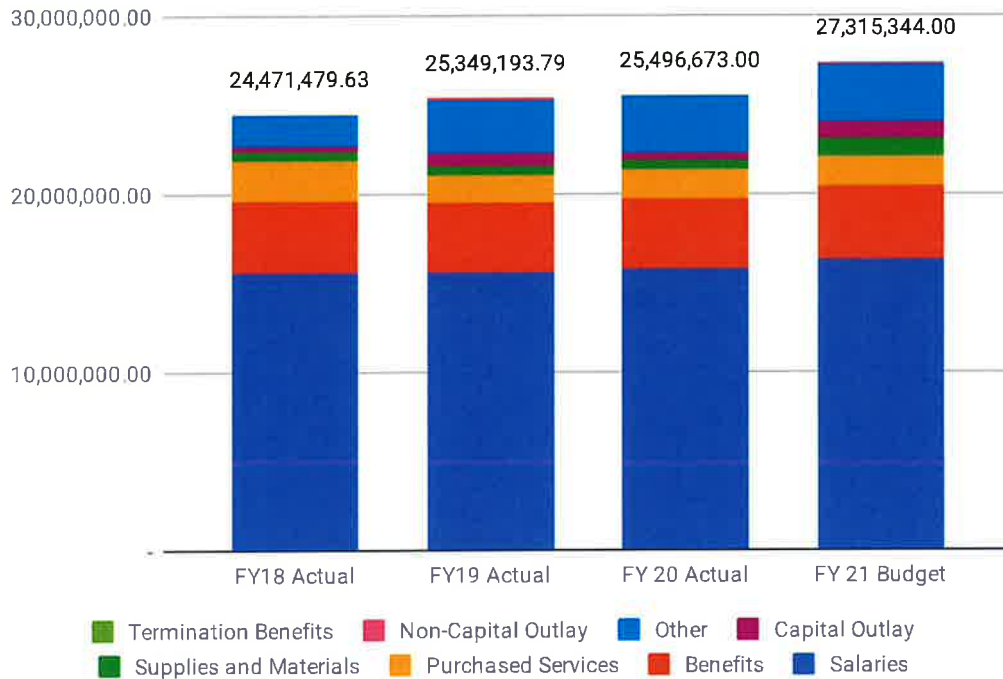
Community High School District 94
Fiscal Year 2021 Final Budget
Education Fund

Revenue	FY18 Actual	FY19 Actual	FY 20 Actual	FY 21 Budget
Local	20,186,092.00	20,075,453.00	20,918,903.00	20,969,550.00
State	3,926,006.49	4,079,332.37	4,384,914.00	4,315,446.00
Federal	1,005,898.00	976,945.00	1,274,648.00	1,379,973.00
Other (Interest from WC)	11,384.59	18,749.55	11,003.00	6,750.00
	25,129,381.08	25,150,479.92	26,589,468.00	26,671,719.00
Expenses	FY18 Actual	FY19 Actual	FY 20 Actual	FY 21 Budget
Salaries	15,609,694.00	15,545,101.06	15,836,372.00	16,348,413.00
Benefits	3,963,963.00	3,966,902.05	3,910,220.00	4,081,067.00
Purchased Services	2,271,525.14	1,516,788.00	1,593,369.00	1,608,114.00
Supplies and Materials	566,597.98	524,014.07	540,418.00	1,096,240.00
Capital Outlay	334,044.27	760,093.85	426,881.00	929,080.00
Other	1,703,209.73	2,997,687.00	3,135,359.00	3,157,915.00
Non-Capital Outlay	21,935.51	37,407.76	54,054.00	94,515.00
Termination Benefits	510.00	1,200.00	-	-
	24,471,479.63	25,349,193.79	25,496,673.00	27,315,344.00
Beginning Fund Balance	FY18 Actual	FY19 Actual	FY 20 Actual	FY 21 Budget
Net	10,814,956.00	11,472,857.45	11,274,143.58	12,366,938.58
	657,901.45	-198,713.87	1,092,795.00	-643,625.00
Ending Fund Balance	11,472,857.45	11,274,143.58	12,366,938.58	11,723,313.58

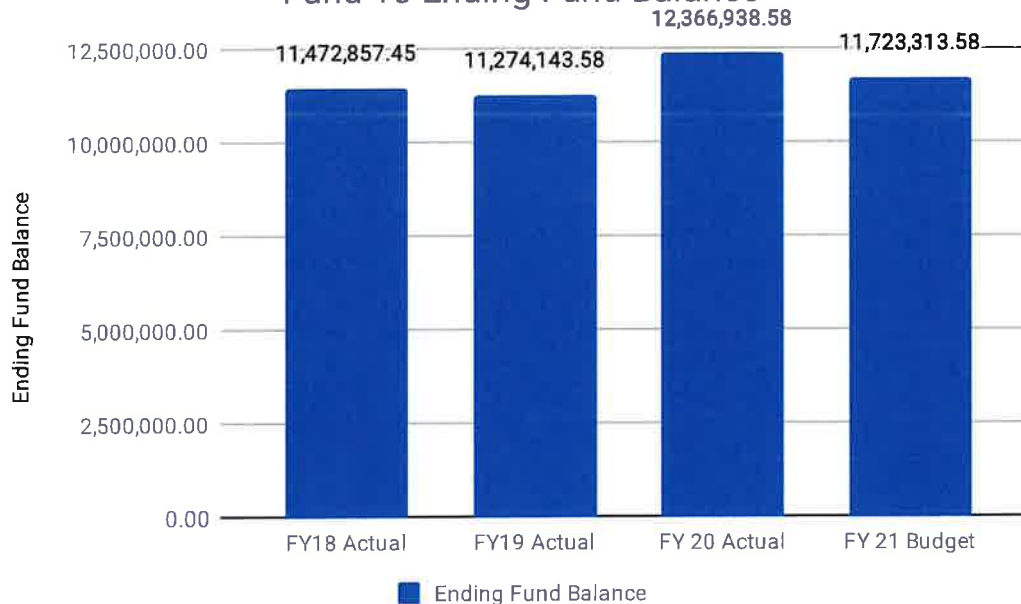


Community High School District 94
Fiscal Year 2021 Final Budget
Education Fund

Fund 10 Expenditures

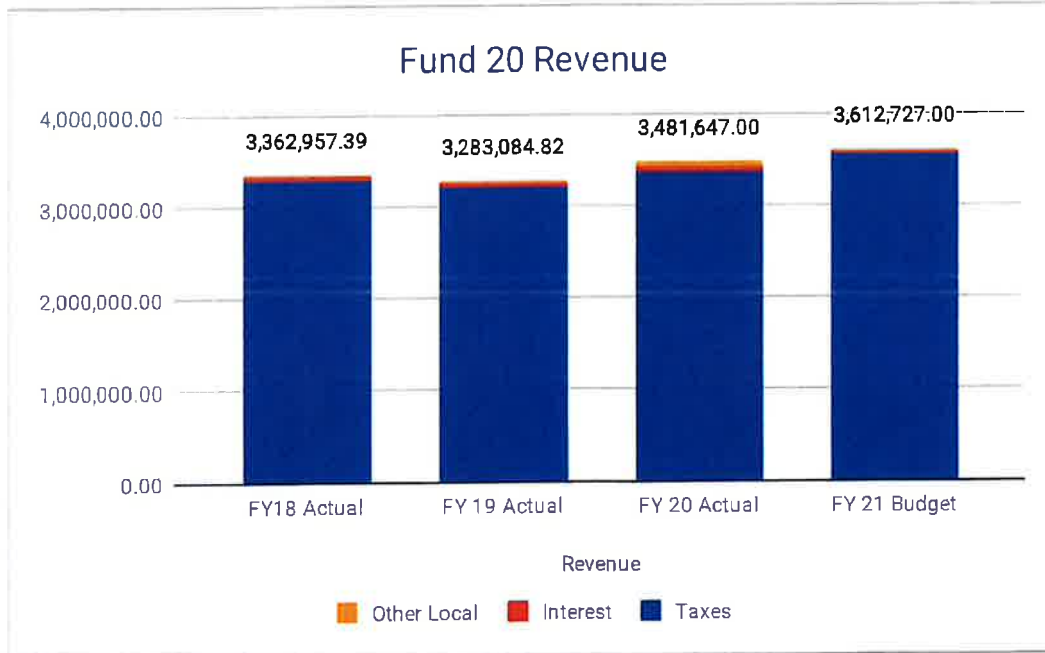


Fund 10 Ending Fund Balance

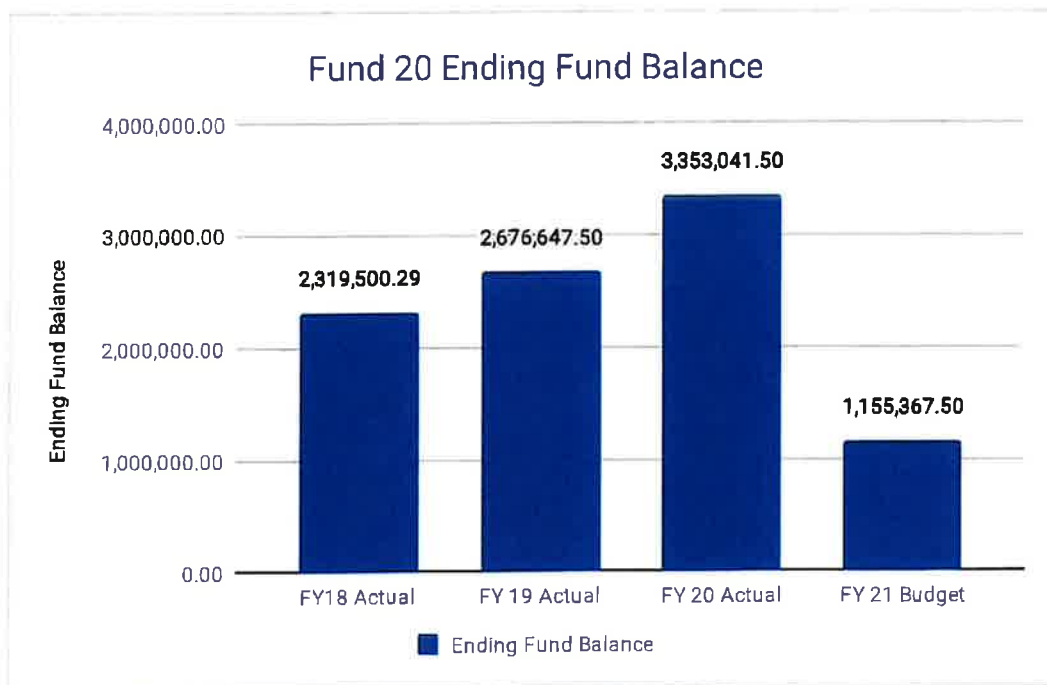
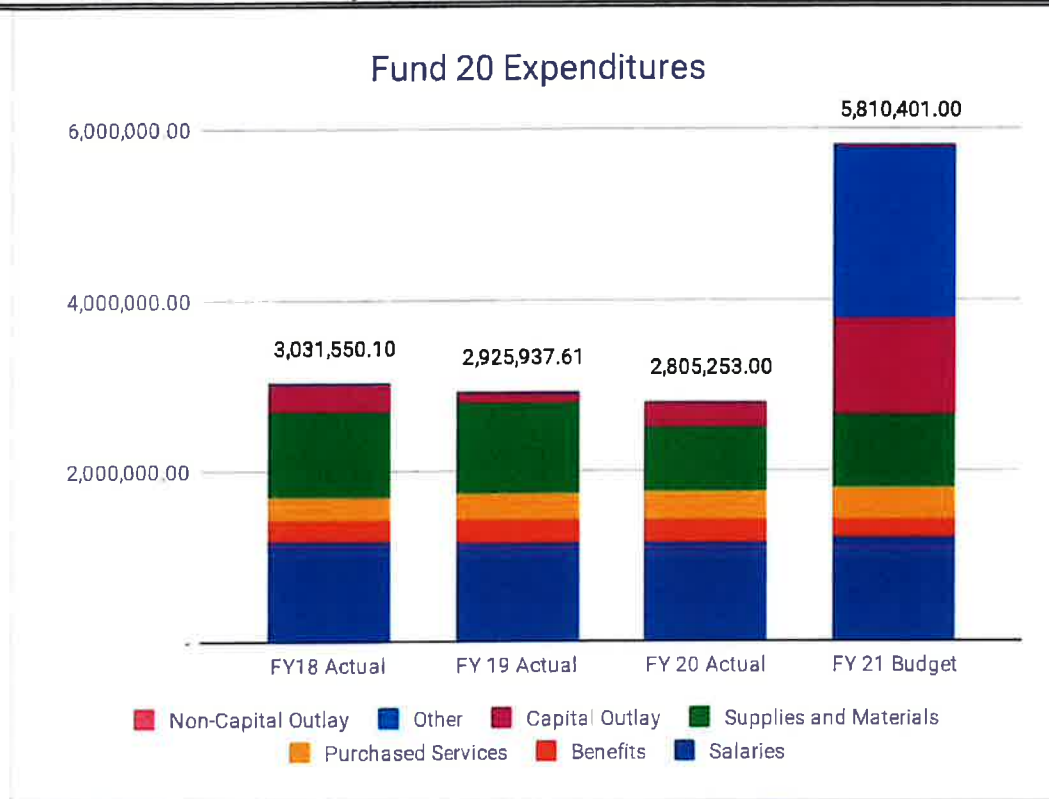


**Community High School District 94
Fiscal Year 2021 Final Budget
Operations & Maintenance Fund**

Revenue	FY18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget
Taxes	3,300,359.31	3,225,742.00	3,380,670.00	3,574,477.00
Interest	29,652.06	28,125.72	52,939.00	11,250.00
Other Local	32,946.02	29,217.10	48,038.00	27,000.00
	3,362,957.39	3,283,084.82	3,481,647.00	3,612,727.00
Expenses	FY18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget
Salaries	1,180,767.77	1,168,336.84	1,159,172.00	1,216,974.00
Benefits	242,943.93	269,429.31	275,293.00	213,750.00
Purchased Services	277,843.35	294,070.88	317,715.00	369,560.00
Supplies and Materials	1,001,388.19	1,081,835.28	775,429.00	867,617.00
Capital Outlay	322,229.05	95,683.00	262,150.00	1,127,500.00
Other	1,691.00	-	-	2,000,000.00
Non-Capital Outlay	4,686.81	16,582.30	15,494.00	15,000.00
	3,031,550.10	2,925,937.61	2,805,253.00	5,810,401.00
	FY18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget
Beginning Fund Balance	1,988,093.00	2,319,500.29	2,676,647.50	3,353,041.50
Net	331,407.29	357,147.21	676,394.00	-2,197,674.00
Ending Fund Balance	2,319,500.29	2,676,647.50	3,353,041.50	1,155,367.50

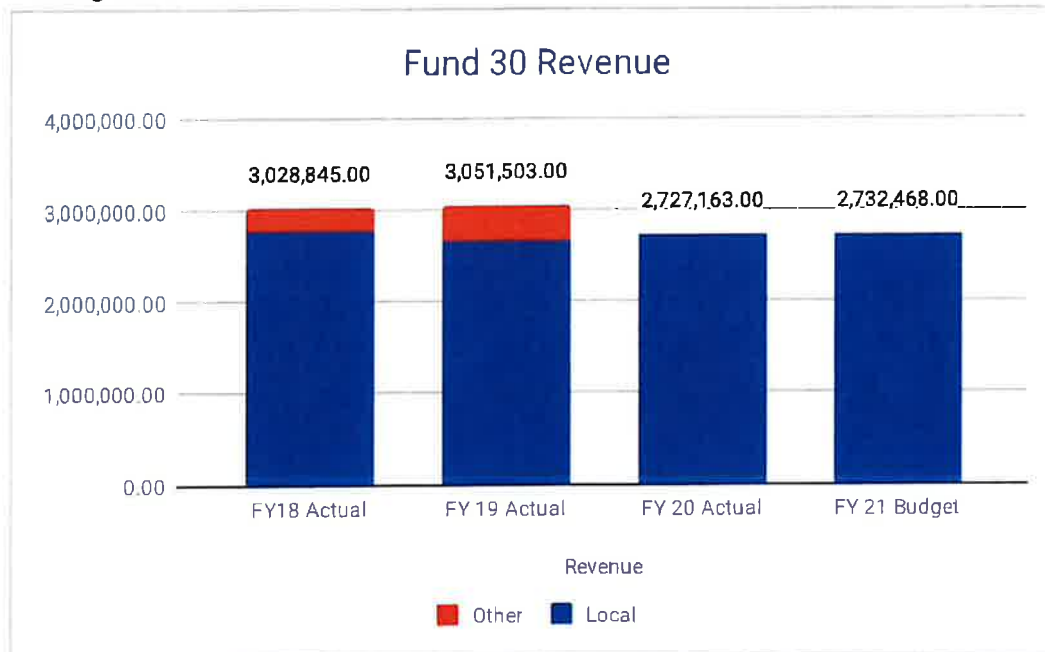


**Community High School District 94
Fiscal Year 2021 Final Budget
Operations & Maintenance Fund**

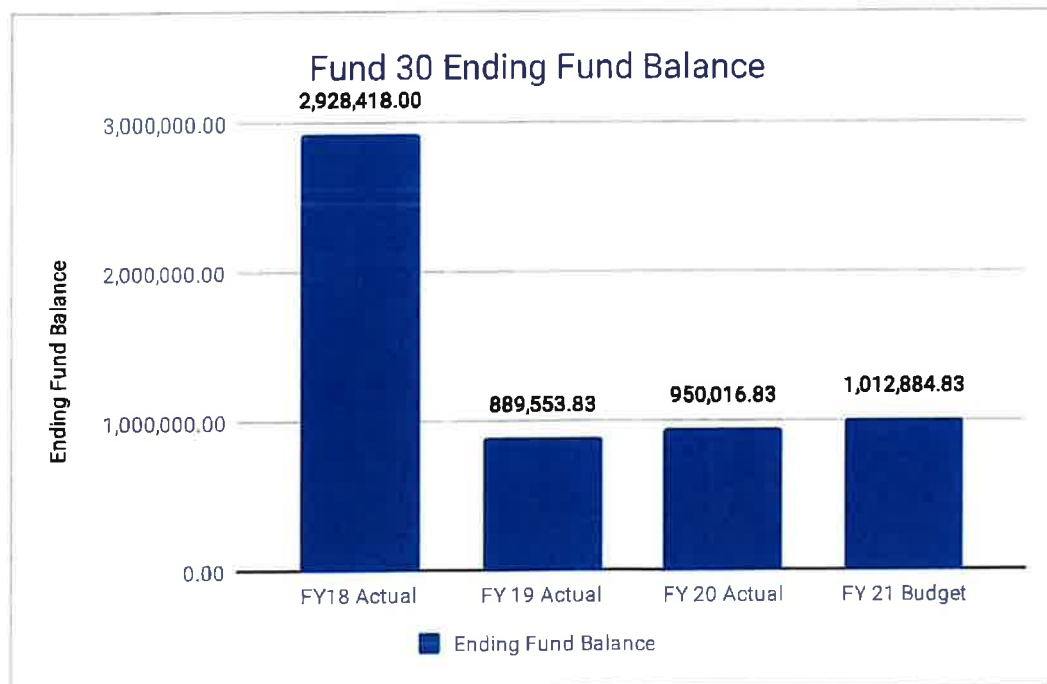
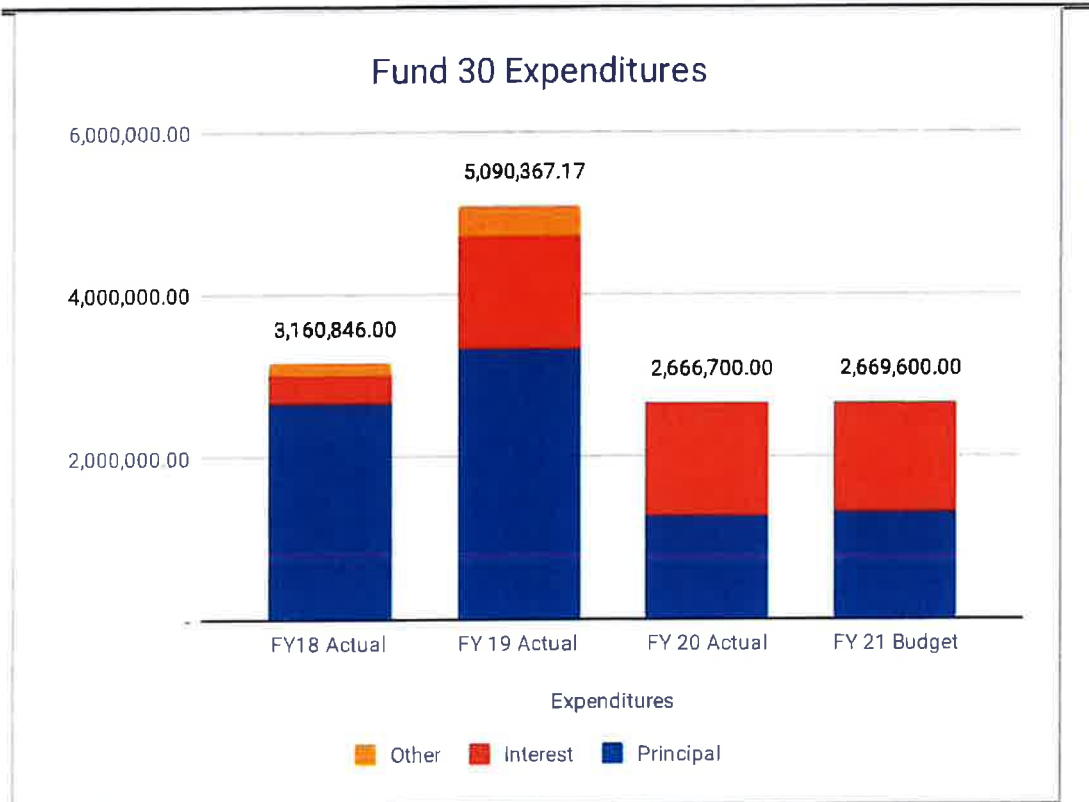


Community High School District 94
Fiscal Year 2021 Final Budget
Debt Service Fund

Revenue	FY18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget
Local	2,788,117.00	2,670,357.00	2,727,163.00	2,732,468.00
Other	240,728.00	381,146.00	0.00	-
	3,028,845.00	3,051,503.00	2,727,163.00	2,732,468.00
Expenses	FY18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget
Principal	2,670,000.00	3,350,000.00	1,275,000.00	1,330,000.00
Interest	341,778.00	1,368,629.17	1,390,750.00	1,338,650.00
Other	149,068.00	371,738.00	950.00	950.00
	3,160,846.00	5,090,367.17	2,666,700.00	2,669,600.00
Beginning Fund Balance	FY18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget
Net	3,060,419.00	2,928,418.00	889,553.83	950,016.83
	-132,001.00	-2,038,864.17	60,463.00	62,868.00
Ending Fund Balance	2,928,418.00	889,553.83	950,016.83	1,012,884.83

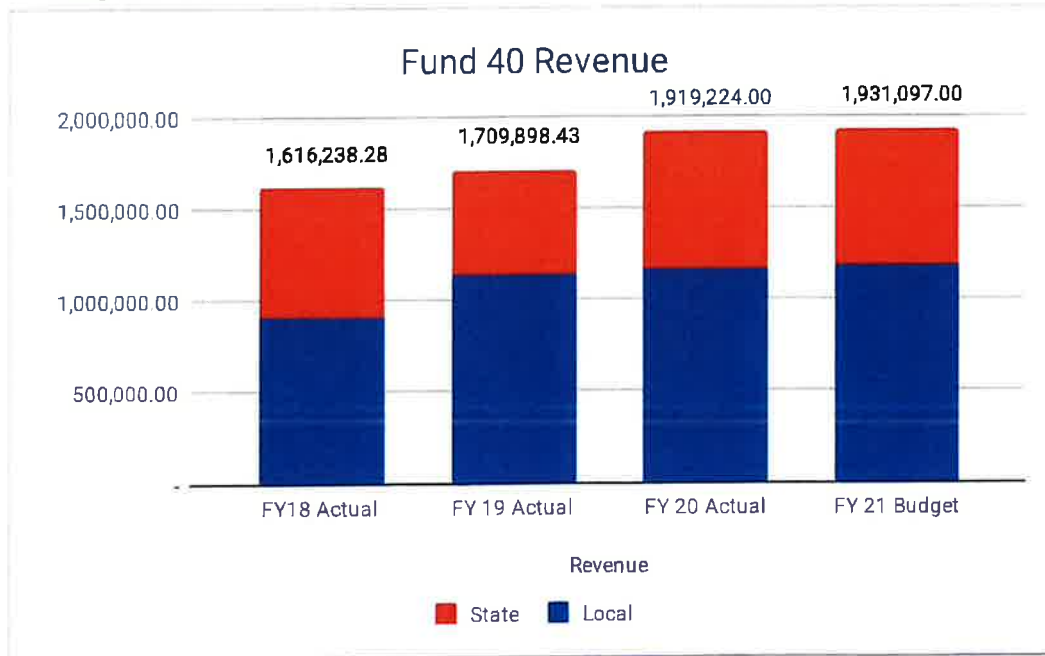


**Community High School District 94
Fiscal Year 2021 Final Budget
Debt Service Fund**

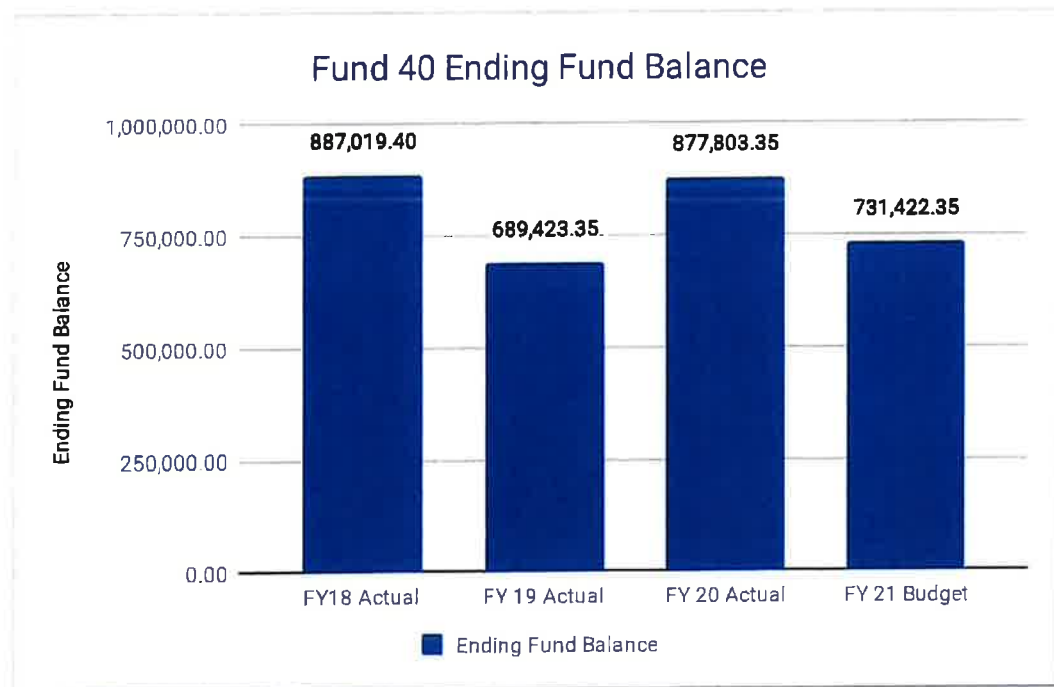
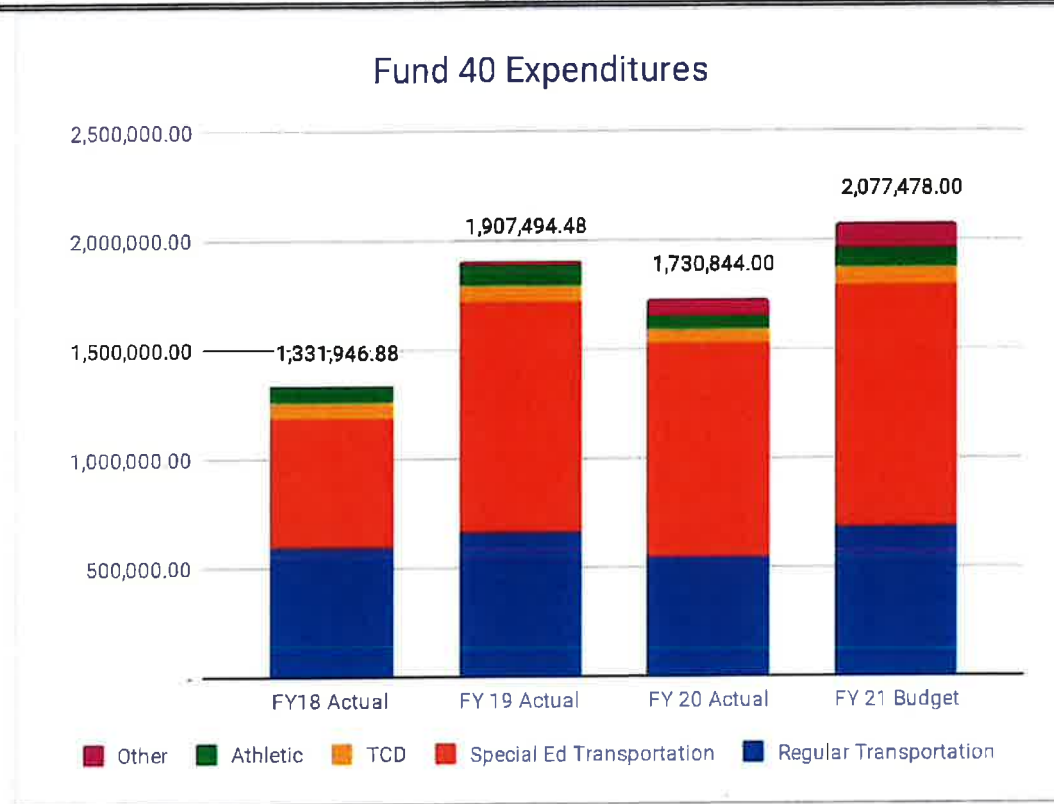


**Community High School District 94
Fiscal Year 2021 Final Budget
Transportation Fund**

Revenue	FY18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget
Local	906,947.66	1,139,522.00	1,170,513.00	1,186,501.00
State	709,290.62	570,376.43	748,711.00	744,596.00
	1,616,238.28	1,709,898.43	1,919,224.00	1,931,097.00
Expenses	FY18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget
Regular Transportation	597,894.61	662,096.76	553,773.00	690,194.00
Special Ed Transportation	592,226.43	1,053,712.96	972,907.00	1,100,585.00
TCD	68,709.48	77,989.50	60,517.00	81,299.00
Athletic	72,095.82	97,359.71	71,946.00	90,000.00
Other	1,020.54	16,335.55	71,701.00	115,400.00
	1,331,946.88	1,907,494.48	1,730,844.00	2,077,478.00
Beginning Fund Balance	FY18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget
Net	602,728.00	887,019.40	689,423.35	877,803.35
	284,291.40	(197,596.05)	188,380.00	(146,381.00)
Ending Fund Balance	887,019.40	689,423.35	877,803.35	731,422.35

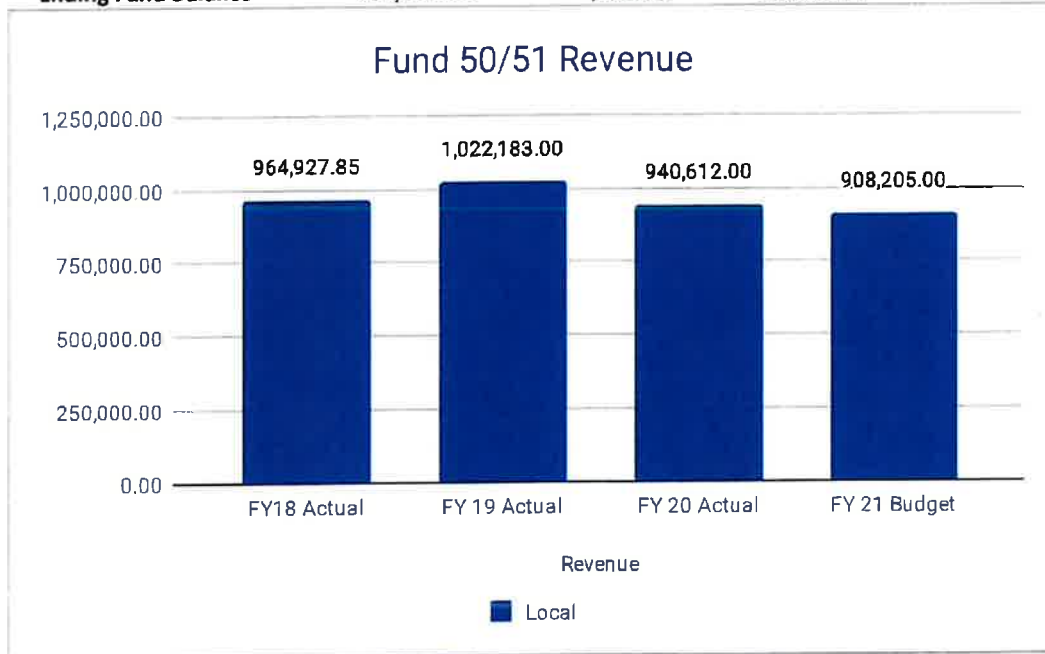


**Community High School District 94
Fiscal Year 2021 Final Budget
Transportation Fund**

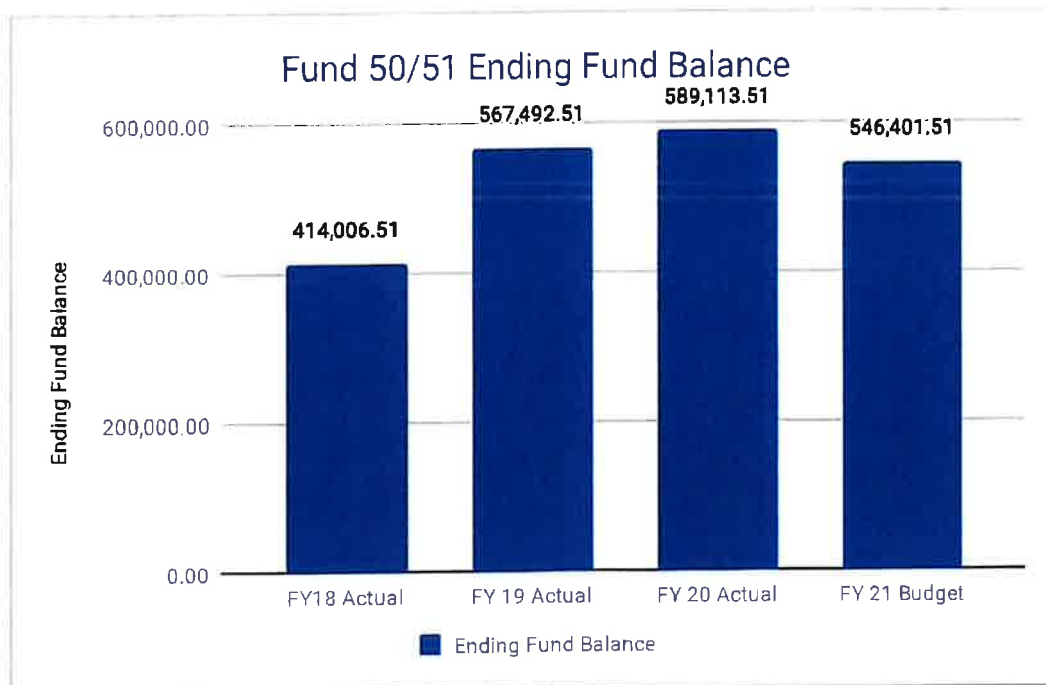
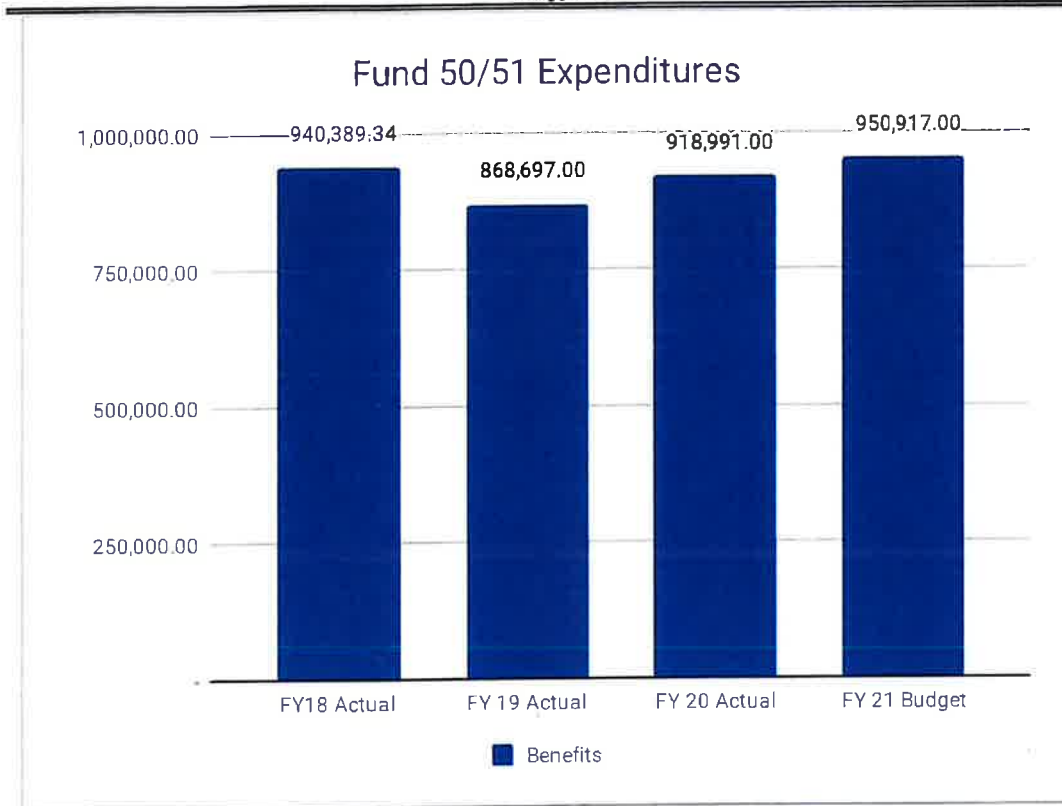


**Community High School District 94
Fiscal Year 2021 Final Budget
Social Security/IMRF Fund**

Revenue		FY18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget
Local		964,927.85	1,022,183.00	940,612.00	908,205.00
		964,927.85	1,022,183.00	940,612.00	908,205.00
Expenses		FY18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget
Benefits		940,389.34	868,697.00	918,991.00	950,917.00
		940,389.34	868,697.00	918,991.00	950,917.00
Beginning Fund Balance		FY18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget
Net		389,468.00	414,006.51	567,492.51	589,113.51
Ending Fund Balance		24,538.51	153,486.00	21,621.00	(42,712.00)
		414,006.51	567,492.51	589,113.51	546,401.51

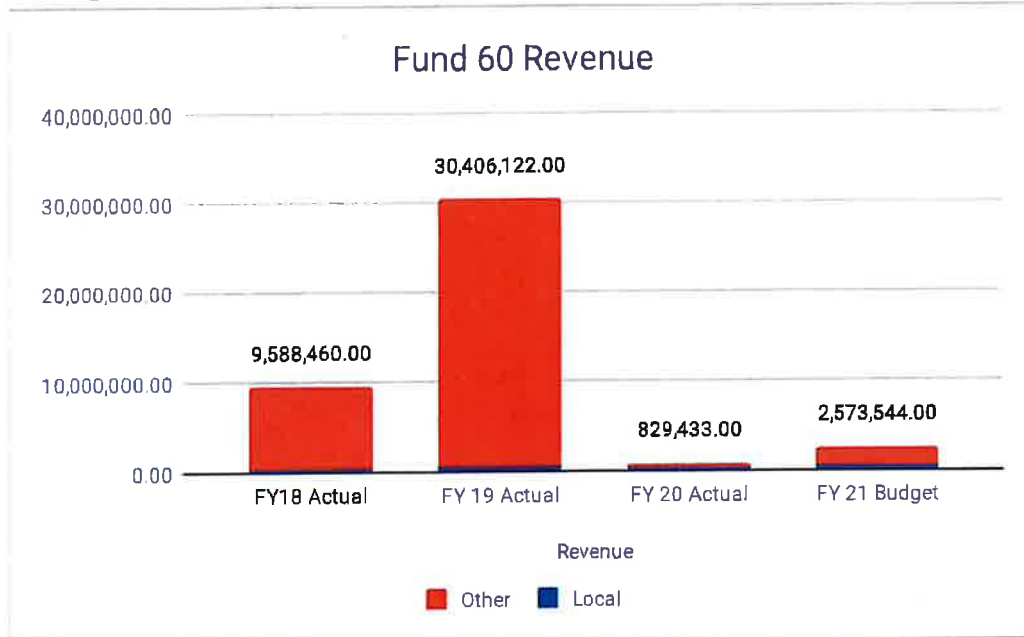


Community High School District 94
Fiscal Year 2021 Final Budget
Social Security/IMRF Fund

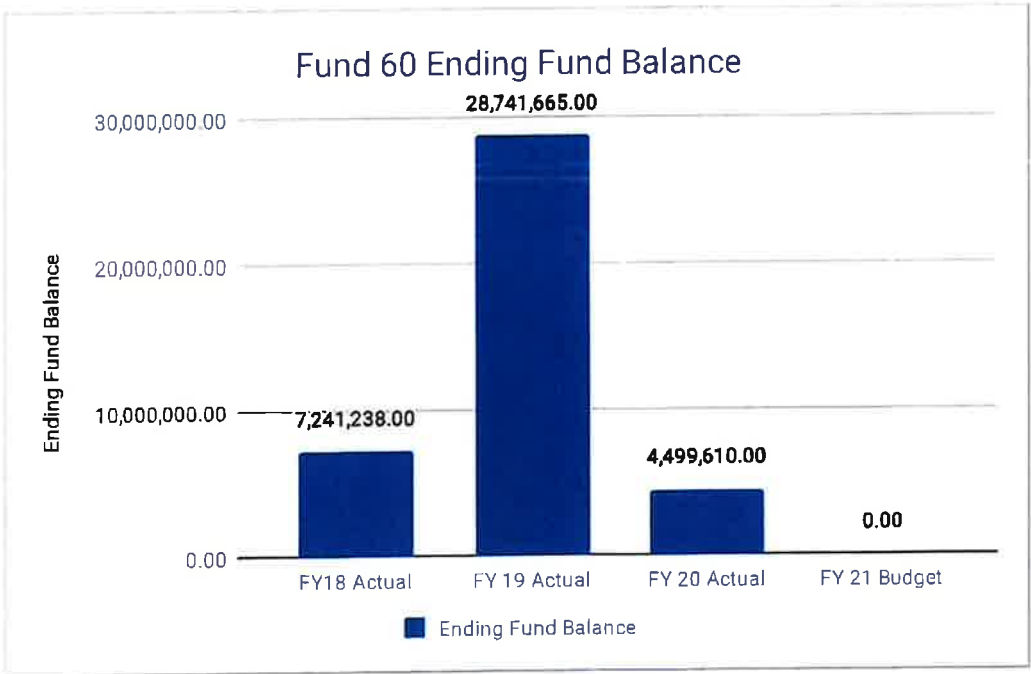
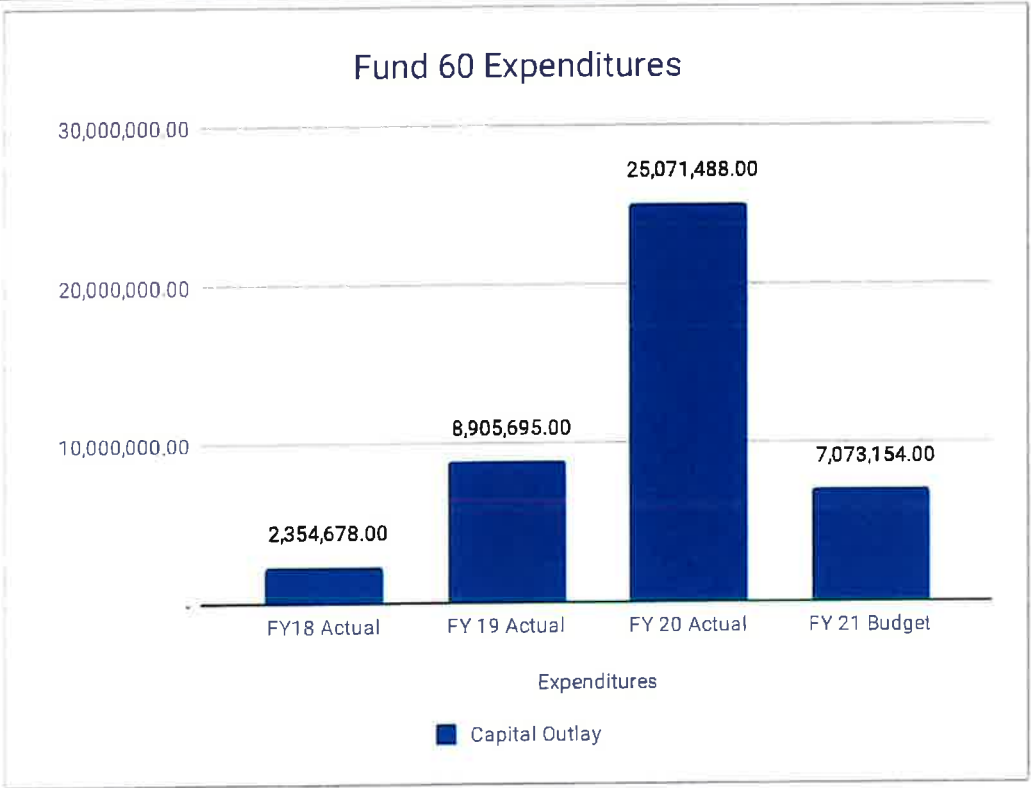


**Community High School District 94
Fiscal Year 2021 Final Budget
Capital Projects Fund**

Revenue		FY18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget
Local		376,850.00	617,732.00	329,433.00	573,544.00
Other		9,211,610.00	29,788,390.00	500,000.00	2,000,000.00
		<u>9,588,460.00</u>	<u>30,406,122.00</u>	<u>829,433.00</u>	<u>2,573,544.00</u>
Expenses		FY18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget
Capital Outlay		2,354,678.00	8,905,695.00	25,071,488.00	7,073,154.00
		<u>2,354,678.00</u>	<u>8,905,695.00</u>	<u>25,071,488.00</u>	<u>7,073,154.00</u>
Beginning Fund Balance		FY18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget
Net		7,456.00	7,241,238.00	28,741,665.00	4,499,610.00
		<u>7,233,782.00</u>	<u>21,500,427.00</u>	<u>-24,242,055.00</u>	<u>-4,499,610.00</u>
Ending Fund Balance		<u>7,241,238.00</u>	<u>28,741,665.00</u>	<u>4,499,610.00</u>	<u>0.00</u>

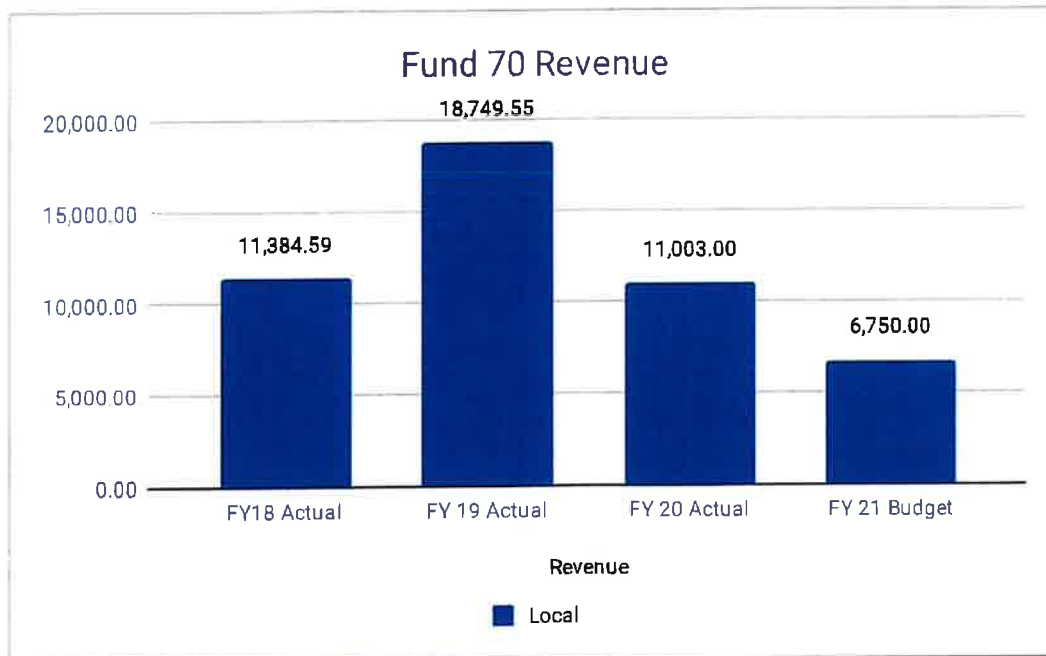


Community High School District 94
Fiscal Year 2021 Final Budget
Capital Projects Fund

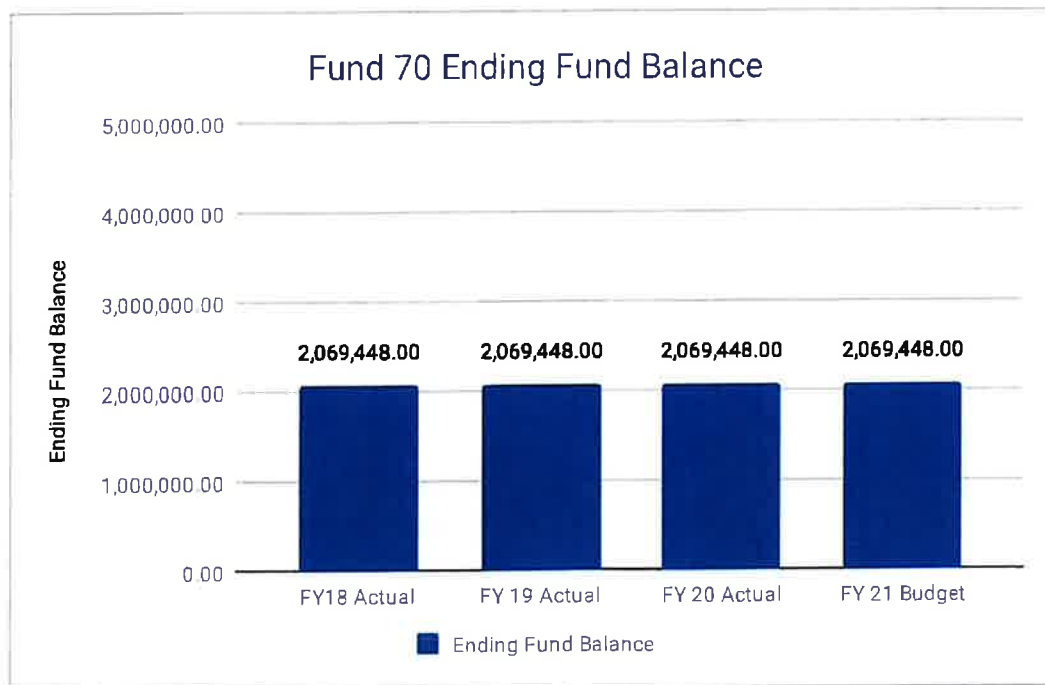
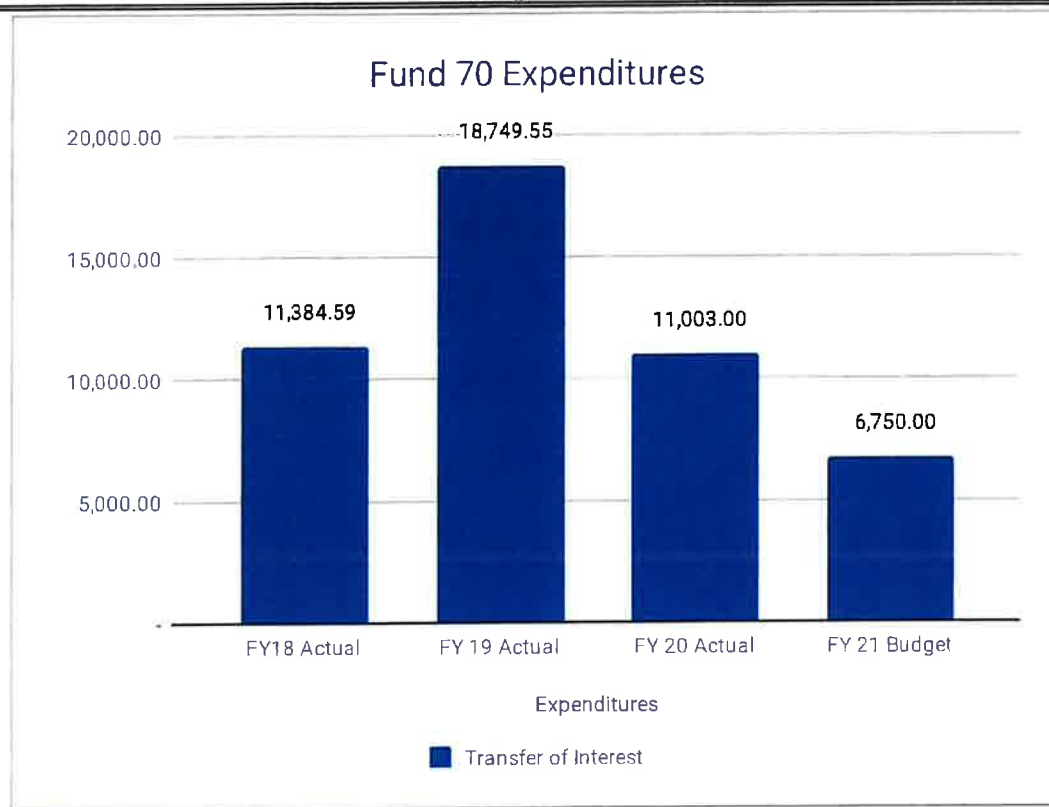


Community High School District 94
Fiscal Year 2021 Final Budget
Working Cash Fund

Revenue		FY18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget
Local		11,384.59	18,749.55	11,003.00	6,750.00
		11,384.59	18,749.55	11,003.00	6,750.00
Expenses		FY18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget
Transfer of Interest		11,384.59	18,749.55	11,003.00	6,750.00
		11,384.59	18,749.55	11,003.00	6,750.00
Beginning Fund Balance		FY18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget
Net		2,069,448.00	2,069,448.00	2,069,448.00	2,069,448.00
Ending Fund Balance		0.00	0.00	0.00	0.00
		2,069,448.00	2,069,448.00	2,069,448.00	2,069,448.00

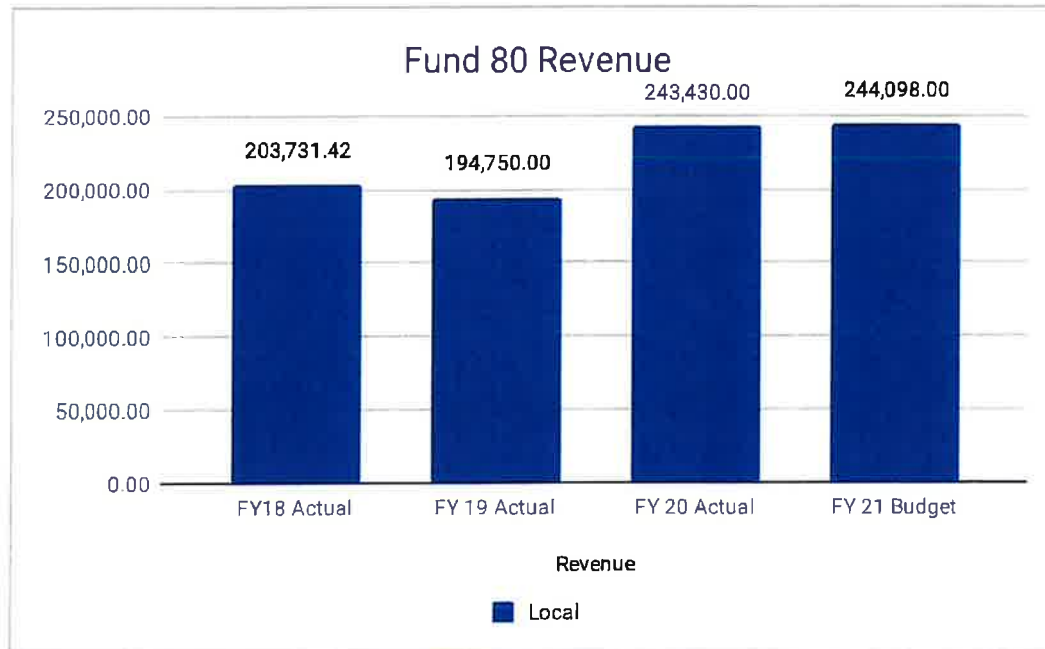


Community High School District 94
Fiscal Year 2021 Final Budget
Working Cash Fund

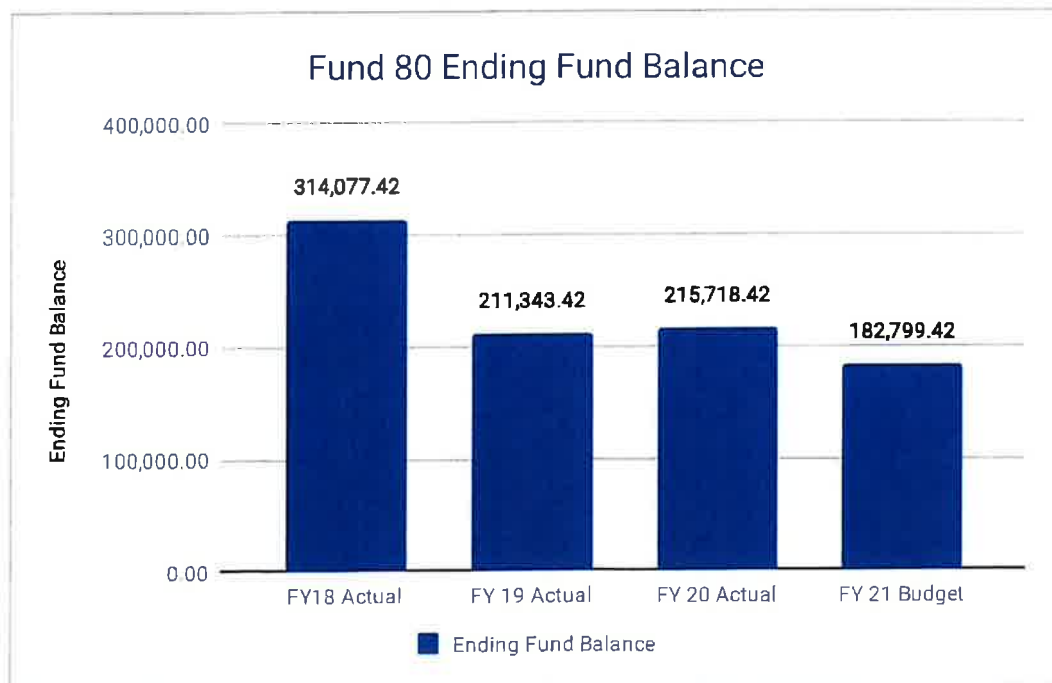
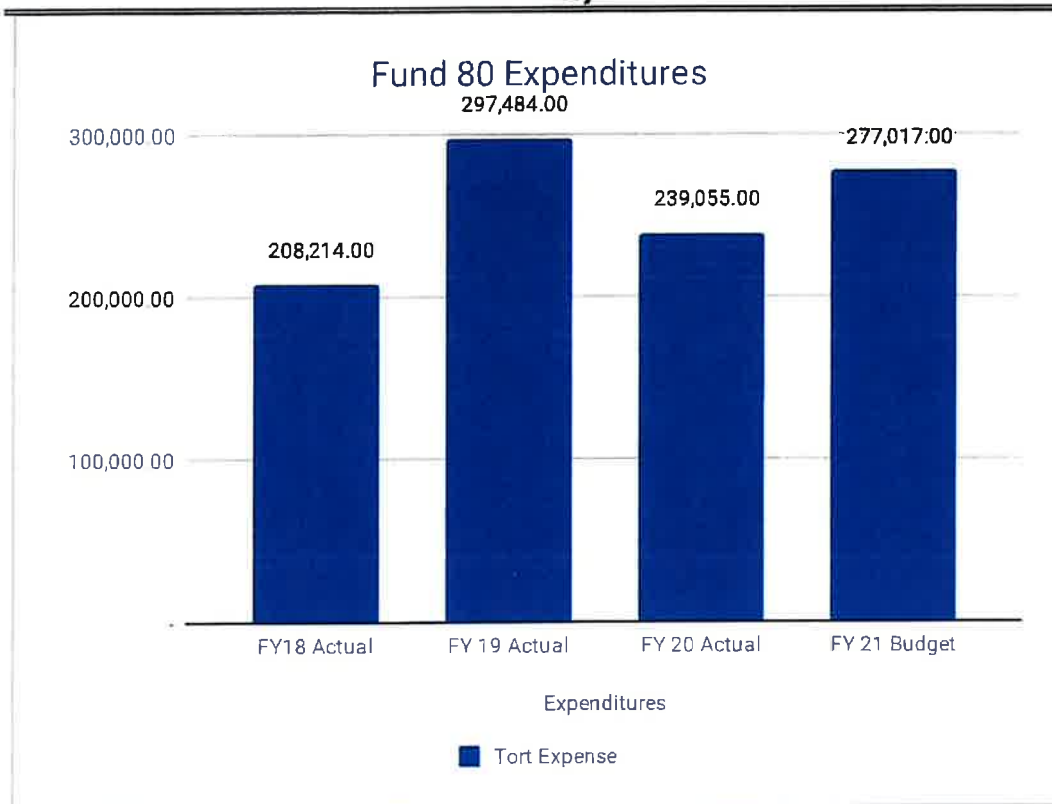


**Community High School District 94
Fiscal Year 2021 Final Budget
Tort Immunity Fund**

Revenue	FY18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget
Local	203,731.42	194,750.00	243,430.00	244,098.00
	203,731.42	194,750.00	243,430.00	244,098.00
Expenses	FY18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget
Tort Expense	208,214.00	297,484.00	239,055.00	277,017.00
	208,214.00	297,484.00	239,055.00	277,017.00
Beginning Fund Balance	FY18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget
Net	318,560.00	314,077.42	211,343.42	215,718.42
	(4,482.58)	(102,734.00)	4,375.00	(32,919.00)
Ending Fund Balance	314,077.42	211,343.42	215,718.42	182,799.42



Community High School District 94
Fiscal Year 2021 Final Budget
Tort Immunity Fund





Community High School District 94
Fiscal Year 2021 Budget Report

SECTION III

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:

Community High School District 94

District RCDT No:

19-022-0940-16

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 Community High School District 94, County of DuPage,
 State of Illinois, for the Fiscal Year beginning July 1, 2020 and ending June 30, 2021.

WHEREAS the Board of Education of Community High School District 94,
 County of DuPage, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary

of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the _____ 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:

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:

* 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.

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.											
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	ESTIMATED BEGINNING FUND BALANCE July 1, 2020 ¹ (without Student Activity Funds)		12,366,938	3,353,041	950,016	877,803	589,114	4,499,610	2,069,448	215,718	0	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	20,969,550	3,612,727	2,732,468	1,186,501	908,204	73,544	6,750	244,098	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	4,315,446	0	0	744,596	0	500,000	0	0	0	
8	FEDERAL SOURCES	4000	1,379,973	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		26,664,969	3,612,727	2,732,468	1,931,097	908,204	573,544	6,750	244,098	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		26,664,969	3,612,727	2,732,468	1,931,097	908,204	573,544	6,750	244,098	0	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	18,112,175				366,455			0		
14	SUPPORT SERVICES	2000	7,342,202	3,810,401		2,077,479	584,421	7,073,154		277,017	0	
15	COMMUNITY SERVICES	3000	3,500	0		0	40			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,857,466	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	2,669,600	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		27,315,343	3,810,401	2,669,600	2,077,479	950,916	7,073,154		277,017	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		27,315,343	3,810,401	2,669,600	2,077,479	950,916	7,073,154		277,017	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(650,374)	(197,674)	62,868	(146,382)	(42,712)	(6,499,610)	6,750	(32,919)	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120	6,750									
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						2,000,000				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		6,750	0	0	0	0	2,000,000	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							6,750			
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	8170										
57	Int Proceeds to Debt Service Fund											
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
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		2,000,000								
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	2,000,000	0	0	0	0	6,750	0	0	
80	Total Other Sources/Uses of Fund		6,750	(2,000,000)	0	0	0	2,000,000	(6,750)	0	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2021 (Without Student Activity Funds)		11,723,314	1,155,367	1,012,884	731,421	546,402	0	2,069,448	182,799	0	
82												
83	Student Activity ESTIMATED BEGINNING FUND BALANCE July 1, 2020 Fund 11		174,872									
84	RECEIPTS/REVENUES (For Student Activity Funds)											
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	508,120									
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
87	Total Student Activity Direct Disbursements/Expenditures	1999	498,317									
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		9,803									
89	Student Activity ESTIMATED ENDING FUND BALANCE June 30, 2021		184,675									
90												
91	Total ESTIMATED BEGINNING FUND BALANCE July 1, 2020 (All Sources Including Student Activity Funds)		12,541,810	3,353,041	950,016	877,803	589,114	4,499,610	2,069,448	215,718	0	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	21,477,670	3,612,727	2,732,468	1,186,501	908,204	73,544	6,750	244,098	0	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
95	STATE SOURCES	3000	4,315,446	0	0	744,596	0	500,000	0	0	0	
96	FEDERAL SOURCES	4000	1,379,973	0	0	0	0	0	0	0	0	
97	Total Direct Receipts/Revenues ⁸		27,173,089	3,612,727	2,732,468	1,931,097	908,204	573,544	6,750	244,098	0	
98	Receipts/Revenues for "On Behalf" Payments ²	3998	0	0	0	0	0	0		0	0	
99	Total Receipts/Revenues		27,173,089	3,612,727	2,732,468	1,931,097	908,204	573,544	6,750	244,098	0	

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.		(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	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	18,610,492				366,455			0		
102	SUPPORT SERVICES	2000	7,342,202	3,810,401		2,077,479	584,421	7,073,154		277,017	0	
103	COMMUNITY SERVICES	3000	3,500	0		0	40			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,857,466	0	0	0	0	0		0	0	
105	DEBT SERVICES	5000	0	0	2,669,600	0	0			0	0	
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
107	Total Direct Disbursements/Expenditures ⁹		27,813,660	3,810,401	2,669,600	2,077,479	950,916	7,073,154		277,017	0	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
109	Total Disbursements/Expenditures		27,813,660	3,810,401	2,669,600	2,077,479	950,916	7,073,154		277,017	0	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(640,571)	(197,674)	62,868	(146,382)	(42,712)	(6,499,610)	6,750	(32,919)	0	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds ⁸		6,750	0	0	0	0	2,000,000	0	0	0	
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds ⁹		0	2,000,000	0	0	0	0	6,750	0	0	
117	Total Other Sources/Uses of Fund		6,750	(2,000,000)	0	0	0	2,000,000	(6,750)	0	0	
118	ESTIMATED ENDING FUND BALANCE June 30, 2021 (All Sources With student Activity Funds)		11,907,989	1,155,367	1,012,884	731,421	546,402	0	2,069,448	182,799	0	
119												
120	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
121												
122	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
123	Object Name											
124	Salaries	100	16,348,412	1,216,974		0		0		0	0	17,565,386
125	Employee Benefits	200	4,081,067	213,750		0	950,916	0		0	0	5,245,733
126	Purchased Services	300	1,608,114	369,560	0	2,077,479		0		277,017	0	4,332,170
127	Supplies & Materials	400	1,096,240	867,617		0		0		0	0	1,963,857
128	Capital Outlay	500	929,080	1,127,500		0		7,073,154		0	0	9,129,734
129	Other Objects	600	3,157,915	0	2,669,600	0	0	0		0	0	5,827,515
130	Non-Capitalized Equipment	700	94,515	15,000		0		0		0	0	109,515
131	Termination Benefits	800	0	0		0				0		0
132	Total Expenditures		27,315,343	3,810,401	2,669,600	2,077,479	950,916	7,073,154		277,017	0	44,173,910

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2020 ⁷ (Without Student Activity Funds)		12,366,938	3,353,041	950,016	877,803	589,113	4,499,610	2,069,448	215,718	
4	Total Direct Receipts & Other Sources ⁸		26,671,719	3,612,727	2,732,468	1,931,097	908,204	2,573,544	6,750	244,098	0
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		26,671,719	3,612,727	2,732,468	1,931,097	908,204	2,573,544	6,750	244,098	0
12	Total Amount Available		39,038,657	6,965,768	3,682,484	2,808,900	1,497,317	7,073,154	2,076,198	459,816	0
13	Total Direct Disbursements & Other Uses ⁹		27,315,343	5,810,401	2,669,600	2,077,479	950,916	7,073,154	6,750	277,017	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		27,315,343	5,810,401	2,669,600	2,077,479	950,916	7,073,154	6,750	277,017	0
21	ENDING CASH BALANCE ON HAND June 30, 2021 ⁷ (Without Student Activity Funds)		11,723,314	1,155,367	1,012,884	731,421	546,401	0	2,069,448	182,799	0
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND July 1, 2020 ⁷		174,872								
24	Total Direct Receipts & Other Sources ⁸		508,120								
25	Total Amount Available		682,992								
26	Total Direct Disbursements & Other Uses ⁹		498,317								
27	Activity funds ENDING CASH BALANCE ON HAND June 30, 2021 ⁷		184,675								
28											
29	Total BEGINNING CASH BALANCE ON HAND July 1, 2020 ⁷ (With Student Activity Funds)		12,541,810	3,353,041	950,016	877,803	589,113	4,499,610	2,069,448	215,718	0
30	Total Direct Receipts & Other Sources ⁸		27,179,839	3,612,727	2,732,468	1,931,097	908,204	2,573,544	6,750	244,098	0
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		27,179,839	3,612,727	2,732,468	1,931,097	908,204	2,573,544	6,750	244,098	0
33	Total Amount Available		39,721,649	6,965,768	3,682,484	2,808,900	1,497,317	7,073,154	2,076,198	459,816	0
34	Total Direct Disbursements & Other Uses ⁹		27,813,660	5,810,401	2,669,600	2,077,479	950,916	7,073,154	6,750	277,017	0
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		27,813,660	5,810,401	2,669,600	2,077,479	950,916	7,073,154	6,750	277,017	0
37	Total ENDING CASH BALANCE ON HAND June 30, 2021 ⁷ (With Student Activity Funds)		11,907,989	1,155,367	1,012,884	731,421	546,401	0	2,069,448	182,799	0

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹ (1110-1120)	-	19,253,108	3,474,477	2,723,468	920,901	422,308			170,623	
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	251,196								
8	FICA and Medicare Only Levies	1150					399,317				
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		19,504,304	3,474,477	2,723,468	920,901	821,625	0	0	170,623	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	1,900			100					
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	521,564			260,000	84,329			72,800	
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		523,464	0	0	260,100	84,329	0	0	72,800	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	75,896								
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		75,896								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				1,000					
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									

	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
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					1,000					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	110,137	11,250	9,000	4,500	2,250	50,000	6,750	675	
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		110,137	11,250	9,000	4,500	2,250	50,000	6,750	675	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		0								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	54,605								
78	Admissions - Other	1719	5,758								
79	Fees	1720	138,874								
80	Book Store Sales	1730	5,448								
81	Other District/School Activity Revenue (Describe & Itemize)	1790	49,608								
82	Student Activity Fund Revenues	1799	508,120								
83	Total District/School Activity Income (without Student Activity Funds 1799)		254,293	0							
84	Total District/School Activity Income (with Student Activity Funds 1799)		762,413								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	399,221								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	Total Textbooks		399,221								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		27,000							
98	Contributions and Donations from Private Sources	1920	500								
99	Impact Fees from Municipal or County Governments	1930	3,000					23,544			
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950									
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980	46,460								
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	52,275	100,000							
110	Total Other Revenue from Local Sources		102,235	127,000	0	0	0	23,544	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	20,969,550	3,612,727	2,732,468	1,186,501	908,204	73,544	6,750	244,098	0
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		21,477,670								

	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
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-Through Revenue from State Sources	2100									
115	Flow-Through Revenue from Federal Sources	2200									
116	Other Flow-Through Revenue (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues From District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	3,932,739					500,000			
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	Fast Growth District Grants	3030									
123	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		3,932,739	0	0	0	0	500,000		0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	271,898								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120									
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		271,898	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	45,193								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		45,193	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Education - Downstate - TPI and TBE	3305									
146	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Education		0				0				
148	State Free Lunch & Breakfast	3360									
149	School Breakfast Initiative	3365									
150	Driver Education	3370	65,616								
151	Adult Education (from ICCB)	3410									
152	Adult Education - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				54,052					
155	Transportation - Special Education	3510				690,544					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		744,596	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									

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
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
171	Total Restricted Grants-In-Aid		382,707	0	0	744,596	0	0	0	0	0
172	Total Receipts/Revenues from State Sources	3000	4,315,446	0	0	744,596	0	500,000	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Flexibility and Accountability	4100									
187	Title V - SEA Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210									
194	Special Milk Program	4215									
195	School Breakfast Program	4220									
196	Summer Food Service Admin/Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruit and Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		0				0				
201	TITLE I										
202	Title I - Low Income	4300	400,000								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		400,000	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - 21st Century	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		0	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Federal Special Education - Preschool Flow-Through	4600									
214	Federal Special Education - Preschool Discretionary	4605									
215	Federal Special Education - IDEA Flow Through	4620	440,000								
216	Federal Special Education - IDEA Room & Board	4625	50,000								

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
217	Federal Special Education - IDEA Discretionary	4630									
218	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
219	Total Federal Special Education		490,000	0		0	0				
220	CTE - PERKINS										
221	CTE - Perkins-Title III E Tech Prep	4770	34,155								
222	CTE - Other (Describe & Itemize)	4799									
223	Total CTE - Perkins		34,155	0			0				
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology - Formula	4860									
234	ARRA - Title IID - Technology - Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866									
240	Qualified School Construction Bond Credits	4867									
241	Build America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Government Services Stabilization	4870									
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds - VII	4876									
250	Other ARRA Funds - VIII	4877									
251	Other ARRA Funds - IX	4878									
252	Other ARRA Funds - X	4879									
253	Other ARRA Funds - Ed Job Fund Program	4880									
254	Total Stimulus Programs		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Instruction for English Learners & Immigrant Students	4905	15,000								
258	Title III - English Language Acquisition	4909									
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower - Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	50,000								
262	Federal Charter Schools	4960									
263	State Assessment Grants	4981									
264	Grant for State Assessments and Related Activities	4982	50,000								
265	Medicaid Matching Funds - Administrative Outreach	4991	30,000								
266	Medicaid Matching Funds - Fee-For-Service Program	4992									
267	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	310,818								
268	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,379,973	0	0	0	0	0		0	0
269	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,379,973	0	0	0	0	0	0	0	0
270	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		26,664,969	3,612,727	2,732,468	1,931,097	908,204	573,544	6,750	244,098	0

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
271	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		27,173,089								

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	7,372,410	1,997,059	406,194	132,145	21,900	21,915	8,000		9,959,623
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	2,409,986	717,655	223,500	43,332					3,394,473
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250									0
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300	5,000								5,000
13	CTE Programs	1400	695,346	183,531	10,249	42,350	52,180				983,656
14	Interscholastic Programs	1500	878,205	64,326	164,300	133,000	50,000	90,900	50,000		1,430,731
15	Summer School Programs	1600	120,941	1,681	7,000	9,500					139,122
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	170,312	41,010	1,953	400					213,675
18	Bilingual Programs	1800	611,539	156,756	2,500	15,100					785,895
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						1,200,000			1,200,000
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999						498,317			498,317
34	Total Instruction¹⁴ (Without Student Activity Funds 1999)	1000	12,263,739	3,162,018	815,696	375,827	124,080	1,312,815	58,000	0	18,112,175
35	Total Instruction¹⁴ (With Student Activity Funds 1999)	1000	12,263,739	3,162,018	815,696	375,827	124,080	1,811,132	58,000	0	18,610,492
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	462,614	105,717		500					568,831
39	Guidance Services	2120	573,248	145,400	15,765	1,500		200			736,113
40	Health Services	2130	138,621	45,839	6,000	2,600			1,515		194,575
41	Psychological Services	2140	139,409	42,608	10,000	2,000					194,017
42	Speech Pathology & Audiology Services	2150	50,271	10,154		3,000					63,425
43	Other Support Services - Pupils (Describe & Itemize)	2190									0
44	Total Support Services - Pupil	2100	1,364,163	349,718	31,765	9,600	0	200	1,515	0	1,756,961
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	157,717	35,554	62,700	8,000		4,650			268,621
47	Educational Media Services	2220	678,102	134,588	202,587	88,069	775,000		35,000		1,913,346
48	Assessment & Testing	2230	46,500	199	120,000						166,699
49	Total Support Services - Instructional Staff	2200	882,319	170,341	385,287	96,069	775,000	4,650	35,000	0	2,348,666
50	Support Services - General Administration	2300									
51	Board of Education Services	2310	2,500		163,000	7,500		22,000			195,000
52	Executive Administration Services	2320	262,119	49,115	11,500	6,000		20,000			348,734
53	Special Area Administration Services	2330	175,409	45,655	17,150	10,950		750			249,914
54	Tort Immunity Services	2360 - 2370									0
55	Total Support Services - General Administration	2300	440,028	94,770	191,650	24,450	0	42,750	0	0	793,648
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	714,939	139,687	52,000	24,000		500			931,126
58	Other Support Services - School Administration (Describe & Itemize)	2490									0
59	Total Support Services - School Administration	2400	714,939	139,687	52,000	24,000	0	500	0	0	931,126
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510	119,691	31,583	26,000	700		3,000			180,974

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
62	Fiscal Services	2520	251,334	67,767		5,000					324,101
63	Operation & Maintenance of Plant Services	2540				500,000					500,000
64	Pupil Transportation Services	2550			7,000						7,000
65	Food Services	2560			10,500	1,000	30,000				41,500
66	Internal Services	2570									0
67	Total Support Services - Business	2500	371,025	99,350	43,500	506,700	30,000	3,000	0	0	1,053,575
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630	71,791	17,705	16,500	1,500		1,000			108,496
72	Staff Services	2640									0
73	Data Processing Services	2660	240,408	47,478	3,500	57,344		1,000			349,730
74	Total Support Services - Central	2600	312,199	65,183	20,000	58,844	0	2,000	0	0	458,226
75	Other Support Services (Describe & Itemize)	2900									0
76	Total Support Services	2000	4,084,673	919,049	724,202	719,663	805,000	53,100	36,515	0	7,342,202
77	COMMUNITY SERVICES (ED)	3000			2,750	750					3,500
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
79	Payments to Other Dist & Govt Units (In-State)	4100									
80	Payments for Regular Programs	4110			35,466			12,000			47,466
81	Payments for Special Education Programs	4120									0
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
86	Total Payments to Other Dist & Govt Units (In-State)	4100			35,466			12,000			47,466
87	Payments for Regular Programs - Tuition	4210						500,000			500,000
88	Payments for Special Education Programs - Tuition	4220						1,260,000			1,260,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240									0
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						1,760,000			1,760,000
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400			30,000			20,000			50,000
104	Total Payments to Other Dist & Govt Units	4000			65,466			1,792,000			1,857,466
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
112	Total Debt Service - Interest on Short-Term Debt	5100						0			0
113	Debt Service - Interest on Long-Term Debt	5200									0
114	Total Debt Service	5000						0			0
115	PROVISION FOR CONTINGENCIES (ED)	6000									0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		16,348,412	4,081,067	1,608,114	1,096,240	929,080	3,157,915	94,515	0	27,315,343
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		16,348,412	4,081,067	1,608,114	1,096,240	929,080	3,656,232	94,515	0	27,813,660
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (Without Student Activity Funds 1999)										(650,374)
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (With Student Activity Funds 1999)										(640,571)

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
2											
121	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
122	SUPPORT SERVICES (O&M)	2000									
123	Support Services - Pupil	2100									
124	Other Support Services - Pupils (Describe & Itemize)	2190									0
125	Support Services - Business	2500									
126	Direction of Business Support Services	2510									0
127	Facilities Acquisition & Construction Services	2530									0
128	Operation & Maintenance of Plant Services	2540	1,216,974	213,750	369,560	867,617	1,127,500		15,000		3,810,401
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	Total Support Services - Business	2500	1,216,974	213,750	369,560	867,617	1,127,500	0	15,000	0	3,810,401
132	Other Support Services (Describe & Itemize)	2900									0
133	Total Support Services	2000	1,216,974	213,750	369,560	867,617	1,127,500	0	15,000	0	3,810,401
134	COMMUNITY SERVICES (O&M)	3000									0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
136	Payments to Other Dist & Govt Units (In-State)	4100									
137	Payments for Regular Programs	4110									0
138	Payments for Special Education Programs	4120									0
139	Payments for CTE Program	4140									0
140	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
141	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
142	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
143	Total Payments to Other Dist & Govt Unit	4000			0			0			0
144	DEBT SERVICE (O&M)	5000									
145	Debt Service - Interest on Short-Term Debt	5100									
146	Tax Anticipation Warrants	5110									0
147	Tax Anticipation Notes	5120									0
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
149	State Aid Anticipation Certificates	5140									0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0
152	Debt Service - Interest on Long-Term Debt	5200									0
153	Total Debt Service	5000						0			0
154	PROVISION FOR CONTINGENCIES (O&M)	6000									0
155	Total Direct Disbursements/Expenditures		1,216,974	213,750	369,560	867,617	1,127,500	0	15,000	0	3,810,401
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(197,674)
157											
158	30 - DEBT SERVICE FUND (DS)										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
160	Payments to Other Dist & Govt Units (In-State)	4100									
161	Payments for Regular Programs	4110									0
162	Payments for Special Education Programs	4120									0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
164	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
165	DEBT SERVICE (DS)	5000									
166	Debt Service - Interest on Short-Term Debt	5100									
167	Tax Anticipation Warrants	5110									0
168	Tax Anticipation Notes	5120									0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
170	State Aid Anticipation Certificates	5140									0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
172	Total Debt Service - Interest On Short-Term Debt	5100						0			0
173	Debt Service - Interest on Long-Term Debt	5200						1,338,650			1,338,650
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						1,330,000			1,330,000
175	Debt Service Other (Describe & Itemize)	5400						950			950
176	Total Debt Service	5000			0			2,669,600			2,669,600

	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
177	PROVISION FOR CONTINGENCIES (DS)	6000									0
178	Total Direct Disbursements/Expenditures				0			2,669,600			2,669,600
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										62,868
180											
181	40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils	2100									
184	Other Support Services - Pupils (Describe & Itemize)	2190									0
185	Support Services - Business										
186	Pupil Transportation Services	2550			2,077,479						2,077,479
187	Other Support Services (Describe & Itemize)	2900									0
188	Total Support Services	2000	0	0	2,077,479	0	0	0	0	0	2,077,479
189	COMMUNITY SERVICES (TR)	3000									0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
191	Payments to Other Dist & Govt Units (In-State)	4100									
192	Payments for Regular Program	4110									0
193	Payments for Special Education Programs	4120									0
194	Payments for Adult/Continuing Education Programs	4130									0
195	Payments for CTE Programs	4140									0
196	Payments for Community College Programs	4170									0
197	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
198	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
199	Payments to Other Dist & Govt Units (Out-of-State) <i>(Describe & Itemize)</i>	4400									0
200	Total Payments to Other Dist & Govt Units	4000			0			0			0
201	DEBT SERVICE (TR)	5000									
202	Debt Service - Interest on Short-Term Debt	5100									
203	Tax Anticipation Warrants	5110									0
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
206	State Aid Anticipation Certificates	5140									0
207	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
208	Total Debt Service - Interest On Short-Term Debt	5100						0			0
209	Debt Service - Interest on Long-Term Debt	5200									0
210	Debt Service - Payments of Principal on Long-Term Debt¹⁵ (Lease/Purchase Principal Retired)	5300									0
211	Debt Service - Other (Describe and Itemize)	5400									0
212	Total Debt Service	5000						0			0
213	PROVISION FOR CONTINGENCIES (TR)	6000									0
214	Total Direct Disbursements/Expenditures		0	0	2,077,479	0	0	0	0	0	2,077,479
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(146,382)
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100		141,119							141,119
220	Pre-K Programs	1125									0
221	Special Education Programs (Functions 1200-1220)	1200		145,357							145,357
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250									0
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400		9,558							9,558
227	Interscholastic Programs	1500		43,534							43,534
228	Summer School Programs	1600		2,617							2,617
229	Gifted Programs	1650									0
230	Driver's Education Programs	1700		2,509							2,509
231	Bilingual Programs	1800		21,761							21,761
232	Truant Alternative & Optional Programs	1900									0
233	Total Instruction	1000		366,455							366,455

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
2											
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		5,705							5,705
237	Guidance Services	2120		13,897							13,897
238	Health Services	2130		13,341							13,341
239	Psychological Services	2140		1,825							1,825
240	Speech Pathology & Audiology Services	2150		711							711
241	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
242	Total Support Services - Pupil	2100		35,479							35,479
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		2,337							2,337
245	Educational Media Services	2220		100,435							100,435
246	Assessment & Testing	2230		232							232
247	Total Support Services - Instructional Staff	2200		103,004							103,004
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		225							225
250	Executive Administration Services	2320		17,394							17,394
251	Special Area Administrative Services	2330		11,514							11,514
252	Claims Paid from Self Insurance Fund	2361									0
253	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
254	Unemployment Insurance Payments	2363									0
255	Insurance Payments (regular or self-insurance)	2364									0
256	Risk Management and Claims Services Payments	2365									0
257	Judgment and Settlements	2366									0
258	Educational, Inspection, Supervisory Serv. Related to Loss Prevention or Reduction	2367									0
259	Reciprocal Insurance Payments	2368									0
260	Legal Service	2369									0
261	Total Support Services - General Administration	2300		29,133							29,133
262	Support Services - School Administration	2400									
263	Office of the Principal Services	2410		65,566							65,566
264	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0
265	Total Support Services - School Administration	2400		65,566							65,566
266	Support Services - Business	2500									
267	Direction of Business Support Services	2510		21,025							21,025
268	Fiscal Services	2520		44,762							44,762
269	Facilities Acquisition & Construction Services	2530		19,577							19,577
270	Operation & Maintenance of Plant Service	2540		210,277							210,277
271	Pupil Transportation Services	2550									0
272	Food Services	2560									0
273	Internal Services	2570									0
274	Total Support Services - Business	2500		295,641							295,641
275	Support Services - Central	2600									
276	Direction of Central Support Services	2610									0
277	Planning, Research, Development & Evaluation Services	2620									0
278	Information Services	2630		12,754							12,754
279	Staff Services	2640									0
280	Data Processing Services	2660		42,844							42,844
281	Total Support Services - Central	2600		55,598							55,598
282	Other Support Services <i>(Describe & Itemize)</i>	2900									0
283	Total Support Services	2000		584,421							584,421
284	COMMUNITY SERVICES (MR/SS)	3000									
285	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
286	Payments for Regular Programs	4110									0
287	Payments for Special Education Programs	4120									0
288	Payments for CTE Programs	4140									0
289	Total Payments to Other Dist & Govt Units	4000		0							0
290	DEBT SERVICE (MR/SS)	5000									
291	Debt Service - Interest on Short-Term Debt	5100									
292	Tax Anticipation Warrants	5110									0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
2											
293	Tax Anticipation Notes	5120									0
294	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
295	State Aid Anticipation Certificates	5140									0
296	Other (Describe & Itemize)	5150									0
297	Total Debt Service	5000						0			0
298	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
299	Total Direct Disbursements/Expenditures			950,916				0			950,916
300	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(42,712)
302	60 - CAPITAL PROJECTS (CP)										
303	SUPPORT SERVICES (CP)	2000									
304	Support Services - Business										
305	Facilities Acquisition & Construction Services	2530					7,073,154				7,073,154
306	Other Support Services (Describe & Itemize)	2900									0
307	Total Support Services	2000	0	0	0	0	7,073,154	0	0		7,073,154
308	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
309	Payments to Other Dist & Govt Units (In-State)	4100									
310	Payments to Regular Programs	4110									0
311	Payment for Special Education Programs	4120									0
312	Payment for CTE Programs	4140									0
313	Payments to Other Govt Units (In-State) (Describe & Itemize)	4190									0
314	Total Payments to Other Districts & Govt Units	4000			0			0			0
315	PROVISION FOR CONTINGENCIES (CP)	6000									0
316	Total Direct Disbursements/Expenditures		0	0	0	0	7,073,154	0	0		7,073,154
317	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(6,499,610)
319	70 WORKING CASH FUND (WC)										
321	80 - TORT FUND (TF)										
322	INSTRUCTION (TF)	1000									
323	Regular Programs	1100									0
324	Tuition Payment to Charter Schools	1115									0
325	Pre-K Programs	1125									0
326	Special Education Programs (Functions 1200 - 1220)	1200									0
327	Special Education Programs Pre-K	1225									0
328	Remedial and Supplemental Programs K-12	1250									0
329	Remedial and Supplemental Programs Pre-K	1275									0
330	Adult/Continuing Education Programs	1300									0
331	CTE Programs	1400									0
332	Interscholastic Programs	1500									0
333	Summer School Programs	1600									0
334	Gifted Programs	1650									0
335	Driver's Education Programs	1700									0
336	Bilingual Programs	1800									0
337	Truant Alternative & Optional Programs	1900									0
338	Pre-K Programs - Private Tuition	1910									0
339	Regular K-12 Programs Private Tuition	1911									0
340	Special Education Programs K-12 Private Tuition	1912									0
341	Special Education Programs Pre-K Tuition	1913									0
342	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
343	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
344	Adult/Continuing Education Programs Private Tuition	1916									0
345	CTE Programs Private Tuition	1917									0
346	Interscholastic Programs Private Tuition	1918									0
347	Summer School Programs Private Tuition	1919									0
348	Gifted Programs Private Tuition	1920									0
349	Bilingual Programs Private Tuition	1921									0
350	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
351	Total Instruction ¹⁴	1000	0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
352	SUPPORT SERVICES (TF)	2000									
353	Support Services - Pupil	2100									
354	Attendance & Social Work Services	2110									0
355	Guidance Services	2120									0
356	Health Services	2130									0
357	Psychological Services	2140									0
358	Speech Pathology & Audiology Services	2150									0
359	Other Support Services - Pupils (Describe & Itemize)	2190									0
360	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0
361	Support Services - Instructional Staff	2200									
362	Improvement of Instruction Services	2210									0
363	Educational Media Services	2220									0
364	Assessment & Testing	2230									0
365	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
366	Support Services - General Administration	2300									
367	Board of Education Services	2310									0
368	Executive Administration Services	2320									0
369	Special Area Administration Services	2330									0
370	Claims Paid from Self Insurance Fund	2361									0
371	Risk Management and Claims Services Payments	2365			277,017						277,017
372	Total Support Services - General Administration	2300	0	0	277,017	0	0	0	0	0	277,017
373	Support Services - School Administration	2400									
374	Office of the Principal Services	2410									0
375	Other Support Services - School Administration (Describe & Itemize)	2490									0
376	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
377	Support Services - Business	2500									
378	Direction of Business Support Services	2510									0
379	Fiscal Services	2520									0
380	Operation & Maintenance of Plant Services	2540									0
381	Pupil Transportation Services	2550									0
382	Food Services	2560									0
383	Internal Services	2570									0
384	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
385	Support Services - Central	2600									
386	Direction of Central Support Services	2610									0
387	Planning, Research, Development & Evaluation Services	2620									0
388	Information Services	2630									0
389	Staff Services	2640									0
390	Data Processing Services	2660									0
391	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
392	Other Support Services (Describe & Itemize)	2900									0
393	Total Support Services	2000	0	0	277,017	0	0	0	0	0	277,017
394	COMMUNITY SERVICES (TF)	3000									0
395	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
396	Payments to Other Dist & Govt Units (In-State)	4100									
397	Payments for Regular Programs	4110									0
398	Payments for Special Education Programs	4120									0
399	Payments for Adult/Continuing Education Programs	4130									0
400	Payments for CTE Programs	4140									0
401	Payments for Community College Programs	4170									0
402	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
403	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
404	Payments for Regular Programs - Tuition	4210									0
405	Payments for Special Education Programs - Tuition	4220									0
406	Payments for Adult/Continuing Education Programs - Tuition	4230									0
407	Payments for CTE Programs - Tuition	4240									0
408	Payments for Community College Programs - Tuition	4270									0
409	Payments for Other Programs - Tuition	4280									0
410	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
411	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
412	Payments for Regular Programs - Transfers	4310									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
413	Payments for Special Education Programs - Transfers	4320									0
414	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
415	Payments for CTE Programs - Transfers	4340									0
416	Payments for Community College Program - Transfers	4370									0
417	Payments for Other Programs - Transfers	4380									0
418	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
419	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
420	Payments to Other Dist & Govt Units (Out of State)	4400									0
421	Total Payments to Other Dist & Govt Units	4000			0			0			0
422	DEBT SERVICE (TF)	5000									
423	Debt Service - Interest on Short-Term Debt										
424	Tax Anticipation Warrants	5110									0
425	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
426	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
427	Total Debt Service	5000						0			0
428	PROVISION FOR CONTINGENCIES (TF)	6000									0
429	Total Direct Disbursements/Expenditures		0	0	277,017	0	0	0	0	0	277,017
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(32,919)
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
433	SUPPORT SERVICES (FP&S)	2000									
434	Support Services - Business	2500									
435	Facilities Acquisition & Construction Services	2530									0
436	Operation & Maintenance of Plant Service	2540									0
437	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
438	Other Support Services (Describe & Itemize)	2900									0
439	Total Support Services	2000	0	0	0	0	0	0	0		0
440	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
441	Payments to Regular Programs	4110									0
442	Payments to Special Education Programs	4120									0
443	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
444	Total Payments to Other Districts & Govt Units (FP&S)	4000						0			0
445	DEBT SERVICE (FP&S)	5000									
446	Debt Service - Interest on Short-Term Debt	5100									
447	Tax Anticipation Warrants	5110									0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0
450	Debt Service - Interest on Long-Term Debt	5200									0
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
452	Total Debt Service	5000						0			0
453	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
454	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

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

1. 10-1790- Student athletic Participation
2. 10-1999 - misc revenues
3. 20-1999 - nicor rebate and reduced energy consumption revenue
4. 10-4999-CARES act
- 5 30-5400 - administrative fees for debt service

	A	B	C	D	E	F
1	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)					
2	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
3	Direct Revenues	26,664,969	3,612,727	1,931,097	6,750	32,215,543
4	Direct Expenditures	27,315,343	3,810,401	2,077,479		33,203,223
5	Difference	(650,374)	(197,674)	(146,382)	6,750	(987,680)
6	Estimated Fund Balance - June 30, 2021	11,723,314	1,155,367	731,421	2,069,448	15,679,550
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 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).					
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 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.					
13	The deficit reduction plan, if required, is developed using ISBE guidelines and format.					

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	C	D	E	F	G
1	*School Districts Only 19-022-0940-16 <i>District Number</i>		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2020-2021				
2							
3							
4							
5	Community High School District 94 <i>District Name</i>						
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		12,366,938	3,353,041	877,803	2,069,448	18,667,230
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	20,969,550	3,612,727	1,186,501	6,750	25,775,528
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	4,315,446	0	744,596	0	5,060,042
12	FEDERAL SOURCES	4000	1,379,973	0	0	0	1,379,973
13	Total Receipts/Revenues		26,664,969	3,612,727	1,931,097	6,750	32,215,543
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	18,112,175				18,112,175
16	SUPPORT SERVICES	2000	7,342,202	3,810,401	2,077,479		13,230,082
17	COMMUNITY SERVICES	3000	3,500	0	0		3,500
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,857,466	0	0		1,857,466
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		27,315,343	3,810,401	2,077,479		33,203,223
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(650,374)	(197,674)	(146,382)	6,750	(987,680)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		6,750	0	0	0	6,750
25	OTHER USES OF FUNDS (8000)		0	2,000,000	0	6,750	2,006,750
26	TOTAL OTHER SOURCES/USES OF FUNDS		6,750	(2,000,000)	0	(6,750)	(2,000,000)
27	ESTIMATED ENDING FUND BALANCE		11,723,314	1,155,367	731,421	2,069,448	15,679,550

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	H	I	J	K	L
1	*School Districts Only		ESTIMATED BUDGET FY2021-2022				
2							
3	19-022-0940-16						
4	<i>District Number</i>						
5	Community High School District 94						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		11,723,314	1,155,367	731,421	2,069,448	15,679,550
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		11,723,314	1,155,367	731,421	2,069,448	15,679,550

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	M	N	O	P	Q
1	*School Districts Only		ESTIMATED BUDGET FY2022-2023				
2							
3	19-022-0940-16						
4	<i>District Number</i>						
5	Community High School District 94						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		11,723,314	1,155,367	731,421	2,069,448	15,679,550
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		11,723,314	1,155,367	731,421	2,069,448	15,679,550

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

	A	B	R	S	T	U	V
1	*School Districts Only		ESTIMATED BUDGET FY2023-2024				
2							
3	19-022-0940-16						
4	<i>District Number</i>						
5	Community High School District 94						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		11,723,314	1,155,367	731,421	2,069,448	15,679,550
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		11,723,314	1,155,367	731,421	2,069,448	15,679,550

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

	A	B	W	X	Y	Z
1	*School Districts Only		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> (Enter as MM/DD/YY)			
2						
3	19-022-0940-16					
4	<i>District Number</i>					
5	Community High School District 94					
6	<i>District Name</i>		FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		18,667,230	15,679,550	15,679,550	15,679,550
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	25,775,528	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	5,060,042	0	0	0
12	FEDERAL SOURCES	4000	1,379,973	0	0	0
13	Total Receipts/Revenues		32,215,543	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	18,112,175	0	0	0
16	SUPPORT SERVICES	2000	13,230,082	0	0	0
17	COMMUNITY SERVICES	3000	3,500	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,857,466	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		33,203,223	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(987,680)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		6,750	0	0	0
25	OTHER USES OF FUNDS (8000)		2,006,750	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(2,000,000)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		15,679,550	15,679,550	15,679,550	15,679,550

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

Community High School District 94	19-022-0940-16
--	-----------------------

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

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (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: **Community High School District 94**RCDT Number: **19-022-0940-16**

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	359,305		0	359,305	348,734		0	348,734
2. Special Area Administration Services	2330	234,138		0	234,138	249,914		0	249,914
3. Other Support Services - School Administration	2490			0	0	0		0	0
4. Direction of Business Support Services	2510	168,084		0	168,084	180,974	0	0	180,974
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
8. Totals		761,527	0	0	761,527	779,622	0	0	779,622
9. Estimated Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)									2%

* 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: Community High School District 94

RCDT Number: 19-022-0940-16

			How Expenditures would have been reported had FY 2021 Amended Rules been implemented for FY 2020							
FY 2020 Tort Fund Expenditures	FY 2020 Function	FY 2020 Total Expenditure	Function 2320	Function 2330	Function 2490	Function 2510	Function 2570	Function 2610	Other Function Outside of the LAC Functions	Total (Must agree with Expenditures in column E)
Claims Paid from Self Insurance Fund	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
Totals		0	0	0	0	0	0	0	0	0

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

*In accordance with the School Code, Section 10-20.21, all school districts are required to file a report listing 'vendor contracts' as an attachment to their budget. In this context, the term "vendor contracts" refers to "all contracts and agreements that pertain to goods and services that were intended to generate additional revenue and other remunerations for the school district in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services. **The report is to list information regarding such contracts for the fiscal year immediately preceding the fiscal year of the budget.** All such contracts executed on or after July 1, 2007 must be approved by the school board.*

(Sheet is unprotected and can be re-formatted as needed, but must be used for submission)

[illegible]

Reference Description

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

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. Questions not addressed there may be directed to ebfspendingplan@isbe.net.

CHECK FOR ERRORS	
This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.	
Budget Item References	Message
Is Deficit Reduction Plan Required? (Joint Agreements do not complete a deficit reduction plan.)	Deficit reduction plan is not required.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 23-27)?	
1. Cover Page - "School District or Joint Agreement" and "CASH or ACCRUAL"	
Check School District or Joint Agreement.	School District
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2020 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Estimated Activity Fund Beginning Fund Balance July,1 2020 (Cell C83) (Cell must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2020, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
Activity Funds (Cell C23)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2021, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

End of Balancing