

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division

School District
 Joint Agreement

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

Accounting Basis:

Cash
 Accrual

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

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

District Name: Oak Lawn Community High School District #299

District RCDT No: 07-016-2290-16

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 Oak Lawn Community High School District #299, County of Cook, State of Illinois, for the Fiscal Year beginning July 1, 2020 and ending June 30, 2021.

WHEREAS the Board of Education of Oak Lawn Community High School District #299, County of Cook, 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 16 day of September, 20 20, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be beginning July 1, 2020 and ending June 30, 2021.

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 16 day of September, 20 20 by a roll call vote of 6 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Robert Loehr	
Tim Burke	
Judy Ott	
Matthew Egan	
Mark Stanislawek	
Safaa Zarzour	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
 ** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

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

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2020 ¹ (without Student Activity Funds)		6,641,327	2,073,451	592,461	737,356	960,073	0	4,268,192	175,925	988,871	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	21,594,200	3,053,100	2,416,100	959,100	720,200	0	80,100	2,300	43,100	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000										
7	STATE SOURCES	3000	6,441,700	50,000	0	600,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	1,380,800	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		29,416,700	3,103,100	2,416,100	1,559,100	720,200	0	80,100	2,300	43,100	
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		29,416,700	3,103,100	2,416,100	1,559,100	720,200	0	80,100	2,300	43,100	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	14,897,929				276,867			0		
14	SUPPORT SERVICES	2000	10,612,101	3,346,870		1,559,600	576,772	0		0	100,000	
15	COMMUNITY SERVICES	3000	6,735	0		0	87			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	5,928,130	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	2,438,000	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		31,444,895	3,346,870	2,438,000	1,559,600	853,726	0		0	100,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		31,444,895	3,346,870	2,438,000	1,559,600	853,726	0		0	100,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(2,028,195)	(243,770)	(21,900)	(500)	(133,526)	0	80,100	2,300	(56,900)	
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	3,475,000	625,000								
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210							2,000,000			
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		3,475,000	625,000	0	0	0	0	2,000,000	0	0	

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							4,100,000			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
		8160										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund											
		8170										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund											
		8410										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	0	0	0	0	0	4,100,000	0	0	
80	Total Other Sources/Uses of Fund		3,475,000	625,000	0	0	0	0	(2,100,000)	0	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2021 (Without Student Activity Funds)		8,088,132	2,454,681	570,561	736,856	826,547	0	2,248,292	178,225	931,971	
82												
83	Student Activity ESTIMATED BEGINNING FUND BALANCE July 1, 2020 Fund 11		0									
84	RECEIPTS/REVENUES (For Student Activity Funds)											
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	0									
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
87	Total Student Activity Direct Disbursements/Expenditures	1999	0									
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
89	Student Activity ESTIMATED ENDING FUND BALANCE June 30, 2021		0									
90												
91	Total ESTIMATED BEGINNING FUND BALANCE July 1, 2020 (All Sources Including Student Activity Funds)		6,641,327	2,073,451	592,461	737,356	960,073	0	4,268,192	175,925	988,871	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	21,594,200	3,053,100	2,416,100	959,100	720,200	0	80,100	2,300	43,100	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
95	STATE SOURCES	3000	6,441,700	50,000	0	600,000	0	0	0	0	0	

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
96	FEDERAL SOURCES	4000	1,380,800	0	0	0	0	0	0	0	0	
97	Total Direct Receipts/Revenues ⁸		29,416,700	3,103,100	2,416,100	1,559,100	720,200	0	80,100	2,300	43,100	
98	Receipts/Revenues for "On Behalf" Payments ²	3998	0	0	0	0	0	0		0	0	
99	Total Receipts/Revenues		29,416,700	3,103,100	2,416,100	1,559,100	720,200	0	80,100	2,300	43,100	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	14,897,929				276,867			0		
102	SUPPORT SERVICES	2000	10,612,101	3,346,870		1,559,600	576,772	0		0	100,000	
103	COMMUNITY SERVICES	3000	6,735	0		0	87			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	5,928,130	0	0	0	0	0		0	0	
105	DEBT SERVICES	5000	0	0	2,438,000	0	0			0	0	
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
107	Total Direct Disbursements/Expenditures ⁹		31,444,895	3,346,870	2,438,000	1,559,600	853,726	0		0	100,000	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
109	Total Disbursements/Expenditures		31,444,895	3,346,870	2,438,000	1,559,600	853,726	0		0	100,000	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(2,028,195)	(243,770)	(21,900)	(500)	(133,526)	0	80,100	2,300	(56,900)	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds ⁸		3,475,000	625,000	0	0	0	0	2,000,000	0	0	
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds ⁹		0	0	0	0	0	0	4,100,000	0	0	
117	Total Other Sources/Uses of Fund		3,475,000	625,000	0	0	0	0	(2,100,000)	0	0	
118	ESTIMATED ENDING FUND BALANCE June 30, 2021 (All Sources With student Activity Funds)		8,088,132	2,454,681	570,561	736,856	826,547	0	2,248,292	178,225	931,971	
119	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
121	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
122			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
123	Object Name											
124	Salaries	100	16,901,748	1,303,870		0		0		0	0	18,205,618
125	Employee Benefits	200	3,207,348	0		0	853,726	0		0	0	4,061,074
126	Purchased Services	300	2,933,991	350,000	0	1,559,600		0		0	0	4,843,591
127	Supplies & Materials	400	983,444	637,000		0		0		0	10,000	1,630,444
128	Capital Outlay	500	482,064	1,056,000		0		0		0	90,000	1,628,064
129	Other Objects	600	6,936,300	0	2,438,000	0	0	0		0	0	9,374,300
130	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
131	Termination Benefits	800	0	0		0		0		0	0	0
132	Total Expenditures		31,444,895	3,346,870	2,438,000	1,559,600	853,726	0		0	100,000	39,743,091

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)		6,641,327	2,073,451	592,461	737,356	960,073	0	4,268,192	175,925	988,871
4	Total Direct Receipts & Other Sources ⁸		32,891,700	3,728,100	2,416,100	1,559,100	720,200	0	2,080,100	2,300	43,100
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		32,891,700	3,728,100	2,416,100	1,559,100	720,200	0	2,080,100	2,300	43,100
12	Total Amount Available		39,533,027	5,801,551	3,008,561	2,296,456	1,680,273	0	6,348,292	178,225	1,031,971
13	Total Direct Disbursements & Other Uses ⁹		31,444,895	3,346,870	2,438,000	1,559,600	853,726	0	4,100,000	0	100,000
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		31,444,895	3,346,870	2,438,000	1,559,600	853,726	0	4,100,000	0	100,000
21	ENDING CASH BALANCE ON HAND June 30, 2021 ⁷ (Without Student Activity Funds)		8,088,132	2,454,681	570,561	736,856	826,547	0	2,248,292	178,225	931,971
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND July 1, 2020 ⁷		0								
24	Total Direct Receipts & Other Sources ⁸		0								
25	Total Amount Available		0								
26	Total Direct Disbursements & Other Uses ⁹		0								
27	Activity funds ENDING CASH BALANCE ON HAND June 30, 2021 ⁷		0								
28											
29	Total BEGINNING CASH BALANCE ON HAND July 1, 2020 ⁷ (With Student Activity Funds)		6,641,327	2,073,451	592,461	737,356	960,073	0	4,268,192	175,925	988,871
30	Total Direct Receipts & Other Sources ⁸		32,891,700	3,728,100	2,416,100	1,559,100	720,200	0	2,080,100	2,300	43,100
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		32,891,700	3,728,100	2,416,100	1,559,100	720,200	0	2,080,100	2,300	43,100
33	Total Amount Available		39,533,027	5,801,551	3,008,561	2,296,456	1,680,273	0	6,348,292	178,225	1,031,971
34	Total Direct Disbursements & Other Uses ⁹		31,444,895	3,346,870	2,438,000	1,559,600	853,726	0	4,100,000	0	100,000
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		31,444,895	3,346,870	2,438,000	1,559,600	853,726	0	4,100,000	0	100,000
37	Total ENDING CASH BALANCE ON HAND June 30, 2021 ⁷ (With Student Activity Funds)		8,088,132	2,454,681	570,561	736,856	826,547	0	2,248,292	178,225	931,971

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
109	Other Local Revenues (Describe & Itemize)	1999	43,100	20,000							
110	Total Other Revenue from Local Sources		286,100	30,000	0	0	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	21,594,200	3,053,100	2,416,100	959,100	720,200	0	80,100	2,300	43,100
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		21,594,200								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-Through Revenue from State Sources	2100									
115	Flow-Through Revenue from Federal Sources	2200									
116	Other Flow-Through Revenue (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues From District to Another District	One 2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	6,058,000								
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	10,500								
124	Total Unrestricted Grants-In-Aid		6,068,500	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	170,000								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	10,000								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		180,000	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	67,000								
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		67,000	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Education - Downstate - TPI and TBE	3305	40,000								
146	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Education		40,000				0				
148	State Free Lunch & Breakfast	3360	20,000								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	65,000								
151	Adult Education (from ICCB)	3410									
152	Adult Education - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500									
155	Transportation - Special Education	3510				600,000					

	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
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	7,948,860	137,276	150,997	462,822	290,564	22,000			9,012,519
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	1,841,348	21,126	304,890	7,300		1,275,000			3,449,664
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									0
13	CTE Programs	1400	342,326	5,134							347,460
14	Interscholastic Programs	1500	927,333	9,161	270,300	107,175	10,500	300			1,324,769
15	Summer School Programs	1600	186,694	5,667		5,000					197,361
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	469,290	7,039							476,329
18	Bilingual Programs	1800	86,529	1,298	1,000	1,000					89,827
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	Total Instruction¹⁴ (Without Student Activity Funds 1999)	1000	11,802,380	186,701	727,187	583,297	301,064	1,297,300	0	0	14,897,929
35	Total Instruction¹⁴ (With Student Activity Funds 1999)	1000	11,802,380	186,701	727,187	583,297	301,064	1,297,300	0	0	14,897,929
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	911,685	33,994							945,679
39	Guidance Services	2120	764,773	21,945	9,573	8,500					804,791
40	Health Services	2130	111,069	921	5,000	6,000					122,990
41	Psychological Services	2140	68,300	1,024							69,324
42	Speech Pathology & Audiology Services	2150									0
43	Other Support Services - Pupils (Describe & Itemize)	2190	0		10,000	16,000					26,000
44	Total Support Services - Pupil	2100	1,855,827	57,884	24,573	30,500	0	0	0	0	1,968,784
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	1,257,048	78,444	58,606	89,000					1,483,098
47	Educational Media Services	2220	266,983	3,338	22,000	19,700	1,000				313,021
48	Assessment & Testing	2230			29,495	447					29,942
49	Total Support Services - Instructional Staff	2200	1,524,031	81,782	110,101	109,147	1,000	0	0	0	1,826,061
50	Support Services - General Administration	2300									
51	Board of Education Services	2310			265,000	2,500		6,000			273,500
52	Executive Administration Services	2320	339,817	34,916	11,000	5,000		6,000			396,733
53	Special Area Administration Services	2330			1,000	2,000					3,000
54	Tort Immunity Services	2360 - 2370			70,000						70,000
55	Total Support Services - General Administration	2300	339,817	34,916	347,000	9,500	0	12,000	0	0	743,233
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	707,249	62,781		11,000					781,030

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
114	Total Debt Service	5000						0			0
115	PROVISION FOR CONTINGENCIES (ED)	6000									0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		16,901,748	3,207,348	2,933,991	983,444	482,064	6,936,300	0	0	31,444,895
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		16,901,748	3,207,348	2,933,991	983,444	482,064	6,936,300	0	0	31,444,895
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (Without Student Activity Funds 1999)										(2,028,195)
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (With Student Activity Funds 1999)										(2,028,195)
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			50,000		925,000				975,000
128	Operation & Maintenance of Plant Services	2540	1,303,870		300,000	637,000	131,000				2,371,870
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	Total Support Services - Business	2500	1,303,870	0	350,000	637,000	1,056,000	0	0	0	3,346,870
132	Other Support Services (Describe & Itemize)	2900									0
133	Total Support Services	2000	1,303,870	0	350,000	637,000	1,056,000	0	0	0	3,346,870
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		1,303,870	0	350,000	637,000	1,056,000	0	0	0	3,346,870
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(243,770)
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

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

1. Revenue, Fund 10, Function 1790, \$100, Other Activity Revenue
 2. Revenue, Fund 10, Function 1993, \$38,000, Parking and Graduation Fees
 3. Revenue, Fund 10, Function 1999, \$43,100; \$25,000 Other Local Revenue, \$3,000 iPad Replacement Sales, \$100 iPad Insuranc
 4. Revenue, Fund 20, Function 1999, \$20,000; Other Local Revenue
 5. Revenue, Fund 10, Function 3099, \$10,500; Arts & Foreign Language Planning Assistance Grant
 6. Revenue, Fund 10, Function 4799, \$56,000, Revenue from CTE Perkins Grant
 7. Expenditure, Fund 10, Function 2190, \$26,000 Graduation Related Expenses
 8. Expenditure, Fund 30, Function 5400, \$23,000, Copier Lease
-
-

rice Sales, \$15,000 iPad Sales

	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	29,416,700	3,103,100	1,559,100	80,100	34,159,000
4	Direct Expenditures	31,444,895	3,346,870	1,559,600		36,351,365
5	Difference	(2,028,195)	(243,770)	(500)	80,100	(2,192,365)
6	Estimated Fund Balance - June 30, 2021	8,088,132	2,454,681	736,856	2,248,292	13,527,961
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		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2020-2021				
2							
3	07-016-2290-16						
4	<i>District Number</i>						
5	Oak Lawn Community High School District #299						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		6,641,327	2,073,451	737,356	4,268,192	13,720,326
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	21,594,200	3,053,100	959,100	80,100	25,686,500
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	6,441,700	50,000	600,000	0	7,091,700
12	FEDERAL SOURCES	4000	1,380,800	0	0	0	1,380,800
13	Total Receipts/Revenues		29,416,700	3,103,100	1,559,100	80,100	34,159,000
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	14,897,929				14,897,929
16	SUPPORT SERVICES	2000	10,612,101	3,346,870	1,559,600		15,518,571
17	COMMUNITY SERVICES	3000	6,735	0	0		6,735
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	5,928,130	0	0		5,928,130
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		31,444,895	3,346,870	1,559,600		36,351,365
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(2,028,195)	(243,770)	(500)	80,100	(2,192,365)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		3,475,000	625,000	0	2,000,000	6,100,000
25	OTHER USES OF FUNDS (8000)		0	0	0	4,100,000	4,100,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		3,475,000	625,000	0	(2,100,000)	2,000,000
27	ESTIMATED ENDING FUND BALANCE		8,088,132	2,454,681	736,856	2,248,292	13,527,961

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	07-016-2290-16						
4	<i>District Number</i>						
5	Oak Lawn Community High School District #299						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		8,088,132	2,454,681	736,856	2,248,292	13,527,961
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		8,088,132	2,454,681	736,856	2,248,292	13,527,961

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	07-016-2290-16						
4	<i>District Number</i>						
5	Oak Lawn Community High School District #299						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		8,088,132	2,454,681	736,856	2,248,292	13,527,961
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		8,088,132	2,454,681	736,856	2,248,292	13,527,961

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	07-016-2290-16						
4	<i>District Number</i>						
5	Oak Lawn Community High School District #299						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		8,088,132	2,454,681	736,856	2,248,292	13,527,961
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		8,088,132	2,454,681	736,856	2,248,292	13,527,961

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

	A	B	W	X	Y	Z
1	*School Districts Only		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> _____ <i>(Enter as MM/DD/YY)</i>			
2						
3	07-016-2290-16					
4	<i>District Number</i>					
5	Oak Lawn Community High School District #299					
6	<i>District Name</i>		FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		13,720,326	13,527,961	13,527,961	13,527,961
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	25,686,500	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	7,091,700	0	0	0
12	FEDERAL SOURCES	4000	1,380,800	0	0	0
13	Total Receipts/Revenues		34,159,000	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	14,897,929	0	0	0
16	SUPPORT SERVICES	2000	15,518,571	0	0	0
17	COMMUNITY SERVICES	3000	6,735	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	5,928,130	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		36,351,365	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(2,192,365)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		6,100,000	0	0	0
25	OTHER USES OF FUNDS (8000)		4,100,000	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		2,000,000	0	0	0
27	ESTIMATED ENDING FUND BALANCE		13,527,961	13,527,961	13,527,961	13,527,961

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

Oak Lawn Community High School District #299 07-016-2290-16

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: Oak Lawn Community High School District #2
RCDT Number: 07-016-2290-16

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	380,406		0	380,406	396,733		0	396,733
2. Special Area Administration Services	2330	15,253		0	15,253	3,000		0	3,000
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	589,698		0	589,698	631,232	0	0	631,232
5. Internal Services	2570	0		0	0	0		0	0
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		985,357	0	0	985,357	1,030,965	0	0	1,030,965
9. Estimated Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)									5%

* 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: Oak Lawn Community High School District #299
 RCDT Number: 07-016-2290-16

			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.

Reference Description

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

The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117,1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS	
<p>This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required? (Joint Agreements do not complete a deficit reduction plan.)	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

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.