

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

Balanced budget, no deficit reduction plan is required.

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

District Name: Community Unit School District 200
District RCDT No: 19-022-2000-26

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 Unit School District 200, 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 Unit School District 200, 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 12 day of August, 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 9th day of September, 20 20 by a roll call vote of 7 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Susan Boyton	
Joe Mathew	
Angie Eickson	
[Signature]	
[Signature]	
[Signature]	

* Based on the 23 Illinois Administrative Code-Part 100 and in conformity 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	<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)		17,734,317	11,071,267	12,705,125	1,996,318	633,908	10,436,724	28,133,603	0	0	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	127,799,254	14,429,882	20,675,821	5,742,609	3,838,020	102,000	150,000	0	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	14,740,726	400,000	949,700	4,000,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	9,060,421	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		151,600,401	14,829,882	21,625,521	9,742,609	3,838,020	102,000	150,000	0	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	65,000,000									
11	Total Receipts/Revenues		216,600,401	14,829,882	21,625,521	9,742,609	3,838,020	102,000	150,000	0	0	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	105,800,179				2,214,347				0	
14	SUPPORT SERVICES	2000	42,251,781	11,029,882		9,742,609	1,525,345	8,702,000			0	0
15	COMMUNITY SERVICES	3000	1,086,209	0		0	98,328				0	
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,013,000	0	0	0	0	0			0	0
17	DEBT SERVICES	5000	0	0	21,688,543	0	0				0	0
18	PROVISION FOR CONTINGENCIES	6000	1,400,000	200,000	0	0	0	0			0	0
19	Total Direct Disbursements/Expenditures ⁹		151,551,169	11,229,882	21,688,543	9,742,609	3,838,020	8,702,000			0	0
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	65,000,000	0	0	0	0	0			0	0
21	Total Disbursements/Expenditures		216,551,169	11,229,882	21,688,543	9,742,609	3,838,020	8,702,000			0	0
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		49,232	3,600,000	(63,022)	0	0	(8,600,000)	150,000	0	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						7,200,000				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	0	0	0	0	7,200,000	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
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							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											
		8420										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases											
		8430										
59	Other Revenues Pledged to Pay Principal on Capital Leases											
		8440										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases											
		8510										
61	Taxes Pledged to Pay Interest on Capital Leases											
		8520										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases											
		8530										
63	Other Revenues Pledged to Pay Interest on Capital Leases											
		8540										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases											
		8610										
65	Taxes Pledged to Pay Principal on Revenue Bonds											
		8620										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds											
		8630										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds											
		8640										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds											
		8710										
69	Taxes Pledged to Pay Interest on Revenue Bonds											
		8720										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds											
		8730										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds											
		8740										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds											
		8810										
73	Taxes Transferred to Pay for Capital Projects											
		8820										
74	Grants/Reimbursements Pledged to Pay for Capital Projects											
		8830										
75	Other Revenues Pledged to Pay for Capital Projects											
		8840		7,200,000								
76	Fund Balance Transfers Pledged to Pay for Capital Projects											
		8910										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans											
		8990										
78	Other Uses Not Classified Elsewhere											
79	Total Other Uses of Funds ⁹		0	7,200,000	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		0	(7,200,000)	0	0	0	7,200,000	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2021 (Without Student Activity Funds)		17,783,549	7,471,267	12,642,103	1,996,318	633,908	9,036,724	28,283,603	0	0	0
82												
83	Student Activity ESTIMATED BEGINNING FUND BALANCE July 1, 2020 Fund 11		1,050,000									
84	RECEIPTS/REVENUES (For Student Activity Funds)											
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	3,750,000									
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
87	Total Student Activity Direct Disbursements/Expenditures	1999	3,750,000									
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
89	Student Activity ESTIMATED ENDING FUND BALANCE June 30, 2021		1,050,000									
90												
91	Total ESTIMATED BEGINNING FUND BALANCE July 1, 2020 (All Sources Including Student Activity Funds)		18,784,317	11,071,267	12,705,125	1,996,318	633,908	10,436,724	28,133,603	0	0	0
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	131,549,254	14,429,882	20,675,821	5,742,609	3,838,020	102,000	150,000	0	0	0
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
95	STATE SOURCES	3000	14,740,726	400,000	949,700	4,000,000	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
96	FEDERAL SOURCES	4000	9,060,421	0	0	0	0	0	0	0	0	0
97	Total Direct Receipts/Revenues ⁸		155,350,401	14,829,882	21,625,521	9,742,609	3,838,020	102,000	150,000	0	0	0
98	Receipts/Revenues for "On Behalf" Payments ²	3998	65,000,000	0	0	0	0	0		0	0	0
99	Total Receipts/Revenues		220,350,401	14,829,882	21,625,521	9,742,609	3,838,020	102,000	150,000	0	0	0
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	109,550,179				2,214,347			0		
102	SUPPORT SERVICES	2000	42,251,781	11,029,882		9,742,609	1,525,345	8,702,000		0		0
103	COMMUNITY SERVICES	3000	1,086,209	0		0	98,328			0		0
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,013,000	0	0	0	0	0		0		0
105	DEBT SERVICES	5000	0	0	21,688,543	0	0			0		0
106	PROVISION FOR CONTINGENCIES	6000	1,400,000	200,000	0	0	0	0		0		0
107	Total Direct Disbursements/Expenditures ⁹		155,301,169	11,229,882	21,688,543	9,742,609	3,838,020	8,702,000		0		0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	65,000,000	0	0	0	0	0		0		0
109	Total Disbursements/Expenditures		220,301,169	11,229,882	21,688,543	9,742,609	3,838,020	8,702,000		0		0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		49,232	3,600,000	(63,022)	0	0	(8,600,000)	150,000	0		0
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds ⁸		0	0	0	0	0	7,200,000	0	0		0
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds ⁹		0	7,200,000	0	0	0	0	0	0		0
117	Total Other Sources/Uses of Fund		0	(7,200,000)	0	0	0	7,200,000	0	0		0
118	ESTIMATED ENDING FUND BALANCE June 30, 2021 (All Sources With student Activity Funds)		18,833,549	7,471,267	12,642,103	1,996,318	633,908	9,036,724	28,283,603	0		0
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	111,259,079	2,220,938		73,000		0		0	0	113,553,017
125	Employee Benefits	200	17,945,860	649,625		12,100	3,838,020	0		0	0	22,445,605
126	Purchased Services	300	7,619,728	5,121,887	0	9,532,855		0		0	0	22,274,470
127	Supplies & Materials	400	4,401,602	2,860,463		19,800		0		0	0	7,281,865
128	Capital Outlay	500	405,278	170,000		0		8,702,000		0	0	9,277,278
129	Other Objects	600	9,584,551	200,000	21,688,543	104,854	0	0		0	0	31,577,948
130	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
131	Termination Benefits	800	335,071	6,969		0				0	0	342,040
132	Total Expenditures		151,551,169	11,229,882	21,688,543	9,742,609	3,838,020	8,702,000		0	0	206,752,223

SUMMARY OF CASH TRANSACTIONS

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2020 ⁷ (Without Student Activity Funds)		17,080,894	8,997,324	12,867,578	2,130,072	521,763	1,646,597	28,571,011	0	0
4	Total Direct Receipts & Other Sources ⁸		151,600,401	14,829,882	21,625,521	9,742,609	3,838,020	7,302,000	150,000	0	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		151,600,401	14,829,882	21,625,521	9,742,609	3,838,020	7,302,000	150,000	0	0
12	Total Amount Available		168,681,295	23,827,206	34,493,099	11,872,681	4,359,783	8,948,597	28,721,011	0	0
13	Total Direct Disbursements & Other Uses ⁹		151,551,169	18,429,882	21,688,543	9,742,609	3,838,020	8,702,000	0	0	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		151,551,169	18,429,882	21,688,543	9,742,609	3,838,020	8,702,000	0	0	0
21	ENDING CASH BALANCE ON HAND June 30, 2021 ⁷ (Without Student Activity Funds)		17,130,126	5,397,324	12,804,556	2,130,072	521,763	246,597	28,721,011	0	0
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND July 1, 2020 ⁷		1,050,000								
24	Total Direct Receipts & Other Sources ⁸		3,750,000								
25	Total Amount Available		4,800,000								
26	Total Direct Disbursements & Other Uses ⁹		3,750,000								
27	Activity funds ENDING CASH BALANCE ON HAND June 30, 2021 ⁷		1,050,000								
28											
29	Total BEGINNING CASH BALANCE ON HAND July 1, 2020 ⁷ (With Student Activity Funds)		18,130,894	8,997,324	12,867,578	2,130,072	521,763	1,646,597	28,571,011	0	0
30	Total Direct Receipts & Other Sources ⁸		155,350,401	14,829,882	21,625,521	9,742,609	3,838,020	7,302,000	150,000	0	0
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		155,350,401	14,829,882	21,625,521	9,742,609	3,838,020	7,302,000	150,000	0	0
33	Total Amount Available		173,481,295	23,827,206	34,493,099	11,872,681	4,359,783	8,948,597	28,721,011	0	0
34	Total Direct Disbursements & Other Uses ⁹		155,301,169	18,429,882	21,688,543	9,742,609	3,838,020	8,702,000	0	0	0
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		155,301,169	18,429,882	21,688,543	9,742,609	3,838,020	8,702,000	0	0	0
37	Total ENDING CASH BALANCE ON HAND June 30, 2021 ⁷ (With Student Activity Funds)		18,180,126	5,397,324	12,804,556	2,130,072	521,763	246,597	28,721,011	0	0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ^{11 (1110-1120)}	-	116,931,535	13,899,363	20,645,821	5,652,609	975,748				
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	2,691,719								
8	FICA and Medicare Only Levies	1150					2,658,072				
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		119,623,254	13,899,363	20,645,821	5,652,609	3,633,820	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	1,860,000				200,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		1,860,000	0	0	0	200,000	0	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311	5,000								
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	230,000								
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		235,000								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442				75,000					

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
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					75,000					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	150,000	45,000	30,000	6,000	4,200	2,000	150,000		
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		150,000	45,000	30,000	6,000	4,200	2,000	150,000	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	550,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		550,000								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	90,000								
78	Admissions - Other	1719									
79	Fees	1720	525,000								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	30,000								
82	Student Activity Fund Revenues	1799	3,750,000								
83	Total District/School Activity Income (without Student Activity Funds 1799)		645,000	0							
84	Total District/School Activity Income (with Student Activity Funds 1799)		4,395,000								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	2,400,000								
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	130,000								
95	Total Textbooks		2,530,000								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		75,000							
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930		300,000							
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	250,000	50,519							
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	75,000								
104	Proceeds from Vendors' Contracts	1980									
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	1,881,000	60,000		9,000		100,000			
110	Total Other Revenue from Local Sources		2,206,000	485,519	0	9,000	0	100,000	0	0	0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
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									
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		200,000							
171	Total Restricted Grants-In-Aid		2,688,726	200,000	0	4,000,000	0	0	0	0	0
172	Total Receipts/Revenues from State Sources	3000	14,740,726	400,000	949,700	4,000,000	0	0	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	950,000								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	225,000								
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		1,175,000				0				
201	TITLE I										
202	Title I - Low Income	4300	1,300,000								
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		1,300,000	0		0	0				

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
59	Total Support Services - School Administration	2400	7,152,245	1,934,943	67,601	81,147	0	12,393	0	102,657	9,350,986
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510	553,760	132,545	85,141	23,800		750			795,996
62	Fiscal Services	2520	96,324	43,402							139,726
63	Operation & Maintenance of Plant Services	2540			320,000	24,688					344,688
64	Pupil Transportation Services	2550		953	30,901						31,854
65	Food Services	2560	139,620	6,569	1,650,000	33,000	75,000				1,904,189
66	Internal Services	2570									0
67	Total Support Services - Business	2500	789,704	183,469	2,086,042	81,488	75,000	750	0	0	3,216,453
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620	63,032	16,257							79,289
71	Information Services	2630	164,899	55,898	377,600	25,400		6,500			630,297
72	Staff Services	2640	627,681	211,373	28,500	28,095	1,500	2,500			899,649
73	Data Processing Services	2660	1,131,090	204,859	1,735,000	777,000	270,000				4,117,949
74	Total Support Services - Central	2600	1,986,702	488,387	2,141,100	830,495	271,500	9,000	0	0	5,727,184
75	Other Support Services (Describe & Itemize)	2900		129,500	1,156,865	600					1,286,965
76	Total Support Services	2000	27,579,040	5,509,842	6,764,030	1,789,378	386,000	102,834	0	120,657	42,251,781
77	COMMUNITY SERVICES (ED)	3000	719,111	94,198	51,900	211,000	10,000				1,086,209
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									0
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			0			0			0
87	Payments for Regular Programs - Tuition	4210						5,000			5,000
88	Payments for Special Education Programs - Tuition	4220						245,000			245,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240						753,000			753,000
91	Payments for Community College Programs - Tuition	4270						10,000			10,000
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						1,013,000			1,013,000
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									0
104	Total Payments to Other Dist & Govt Units	4000			0			1,013,000			1,013,000
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						1,400,000			1,400,000

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

1. EstRev 6-11, Line 81, Educational Fund \$30,000 fees for parking permits
2. EstRev 6-11, Line 94, Educational Fund \$130,000 fees from parents due to HS course selection
3. EstRev 6-11, Line 109, Educational Fund \$1,881,000 BASP revenues, SEED grant, misc. income
4. EstRev 6-11, Line 109, Operations & Maintenance Fund \$60,000 misc income from rebates or services
5. EstRev 6-11, Line 109, Transportation Fund \$9,000 Space Available busing
6. EstRev 6-11, Line 109, Capital Projects Fund \$100,000 donations
7. EstRev 6-11, Line 170, Operations & Maintenance Fund \$200,000 IL DCEO grants, SMP grant
8. EstRev 6-11, Line 267, Educational Fund \$882,910 STEP grant, CARES Act funds
9. EstExp 12-20, Line 43, Educational Fund, Salaries \$6,000 Special Needs program delivery
10. EstExp 12-20, Line 43, Educational Fund, Employee Benefits \$2,112 Special Needs program delivery
11. EstExp 12-20, Line 43, Educational Fund, Purchased Services \$126,800 Special Needs program delivery and graduation ceremony
12. EstExp 12-20, Line 43, Educational Fund, Supplies & Materials \$106,356 supplies for our Special Needs classrooms and graduation ceremony
13. EstExp 12-20, Line 43, Educational Fund, Capital Outlay \$23,400 for items needed in Special Needs classrooms
14. EstExp 12-20, Line 43, Educational Fund, Other Objects \$4,100 Membership dues for Special Needs personnel
15. EstExp 12-20, Line 75, Educational Fund, Employee Benefits \$129,500 Life insurance premiums, disability insurance premiums & travel reimbursements
16. EstExp 12-20, Line 75, Educational Fund, Purchased Services \$1,156,865 includes liability insurance, workman's comp and unemployment insurance
17. EstExp 12-20, Line 75, Educational Fund, Supplies & Materials \$600 supplies to be purchased from our Title I and III grants
18. EstExp 12-20, Line 241, MR/SS Fund, Employee Benefits \$1,001 benefits for Special Needs personnel listed above

	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	151,600,401	14,829,882	9,742,609	150,000	176,322,892
4	Direct Expenditures	151,551,169	11,229,882	9,742,609		172,523,660
5	Difference	49,232	3,600,000		150,000	3,799,232
6	Estimated Fund Balance - June 30, 2021	17,783,549	7,471,267	1,996,318	28,283,603	55,534,737
7	Balanced budget, no deficit reduction plan is required.					
8	<p><i>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).</i></p>					
10	<p>Note: <i>The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.</i></p>					
12	<p><i>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.</i></p>					
13	<p><i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i></p>					

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	19-022-2000-26						
4	<i>District Number</i>						
5	Community Unit School District 200						
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>		17,734,317	11,071,267	1,996,318	28,133,603	58,935,505
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	127,799,254	14,429,882	5,742,609	150,000	148,121,745
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	14,740,726	400,000	4,000,000	0	19,140,726
12	FEDERAL SOURCES	4000	9,060,421	0	0	0	9,060,421
13	Total Receipts/Revenues		151,600,401	14,829,882	9,742,609	150,000	176,322,892
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	105,800,179				105,800,179
16	SUPPORT SERVICES	2000	42,251,781	11,029,882	9,742,609		63,024,272
17	COMMUNITY SERVICES	3000	1,086,209	0	0		1,086,209
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,013,000	0	0		1,013,000
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	1,400,000	200,000	0		1,600,000
21	Total Disbursements/Expenditures		151,551,169	11,229,882	9,742,609		172,523,660
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		49,232	3,600,000	0	150,000	3,799,232
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	7,200,000	0	0	7,200,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	(7,200,000)	0	0	(7,200,000)
27	ESTIMATED ENDING FUND BALANCE		17,783,549	7,471,267	1,996,318	28,283,603	55,534,737

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	19-022-2000-26						
4	<i>District Number</i>						
5	Community Unit School District 200						
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)		17,783,549	7,471,267	1,996,318	28,283,603	55,534,737
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		17,783,549	7,471,267	1,996,318	28,283,603	55,534,737

**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	19-022-2000-26						
4	<i>District Number</i>						
5	Community Unit School District 200						
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)		17,783,549	7,471,267	1,996,318	28,283,603	55,534,737
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		17,783,549	7,471,267	1,996,318	28,283,603	55,534,737

**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	19-022-2000-26						
4	<i>District Number</i>						
5	Community Unit School District 200						
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)		17,783,549	7,471,267	1,996,318	28,283,603	55,534,737
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		17,783,549	7,471,267	1,996,318	28,283,603	55,534,737

**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 Date of Adoption: _____ (Enter as MM/DD/YY)			
2						
3	19-022-2000-26					
4	<i>District Number</i>					
5	Community Unit School District 200					
6	<i>District Name</i>		FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		58,935,505	55,534,737	55,534,737	55,534,737
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	148,121,745	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	19,140,726	0	0	0
12	FEDERAL SOURCES	4000	9,060,421	0	0	0
13	Total Receipts/Revenues		176,322,892	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	105,800,179	0	0	0
16	SUPPORT SERVICES	2000	63,024,272	0	0	0
17	COMMUNITY SERVICES	3000	1,086,209	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,013,000	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	1,600,000	0	0	0
21	Total Disbursements/Expenditures		172,523,660	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		3,799,232	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		7,200,000	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(7,200,000)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		55,534,737	55,534,737	55,534,737	55,534,737

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

Community Unit School District 200 19-022-2000-26

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

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 Unit School District 200
RCDT Number: 19-022-2000-26

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	451,373		0	451,373	433,101		0	433,101
2. Special Area Administration Services	2330	1,792,419		0	1,792,419	1,753,132		0	1,753,132
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	821,240	0	0	821,240	795,996	0	0	795,996
5. Internal Services	2570	3,779		0	3,779	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		3,068,811	0	0	3,068,811	2,982,229	0	0	2,982,229
9. Estimated Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020 (Actual)									-3%

* 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 Unit School District 200

RCDT Number: 19-022-2000-26

			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.

REPORTING OF PUBLIC VENDOR CONTRACTS OF \$1,000 OR MORE (School Districts Only)

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.

[See: School Code, Section 10-20.21 - Contracts](#)

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

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monetary Remunerations Distributed
Color Portraits, Inc. (Lincoln)	School Pictures	1,300		Supplies/Classroom resources for teachers	
Color Portraits, Inc. (Madison)	School Pictures	1,461		Field trips, supplies, transportation costs	
World's Finest Chocolates (Washington)	Fundraiser	4,181		Field trips, etc.	
Color Portraits (Whittier)	School Pictures	2,135		Curriculum materials & supplies; Professional development materials & supplies; Shredding fees; Math contest enrollment fees; etc.	
Color Portraits (Wiesbrook)	School Pictures	2,163		Special programming events; Building & office supplies; Staff appreciation; etc.	
Walsworth (Edison)	Yearbook	4,346		Yearbook costs	
Lifetouch (Edison)	School Pictures	2,000		General building operations	
Rite Bite Fundraising (Edison)	Fundraiser	6,253		Edison band expenditures	
Peejay's Fruit Sales (Franklin)	Fundraiser	3,258		Supplement classroom/student needs for Band, Orchestra, and Chorus	
Lifetouch (Hubble)	School Pictures	1,264		Technology; Student achievement awards; Reading incentive materials; Field trips	
Lifetouch (Monroe)	Pictures	1,414		Technology; Sound System	
Park Vending (Monore)	Snack Vending	1,507		Technology; Sound System	

Lifetouch (North)	School Pictures	11,000	Yearbook costs; Support general activities (bus transportation, newspaper production, event registration, etc.)
Wheaton Sport Center (North)	Advertising	2,500	Advertising for Athletics
Play On Sports (North)	Video Streaming	1,169	Football Revenue Share
Park Vending (North)	Snack Vending	8,719	School Purchases
Pepsi (North)	Beverage Vending	2,685	School Purchases
Lifetouch Pictures (South)	School Pictures & Athletic Photos	14,000	Senior Send-in Light Show; Freshmen Orientation; Prom expenses; Yearbook supplies; General activities; 5 Star Student System; Transportation for non-IHSA, etc.
Walsworth (South)	Yearbook	3,920	Senior Send-in Light Show; Freshmen Orientation; Prom expenses; Yearbook supplies; General activities; 5 Star Student System; Transportation for non-IHSA, etc.
Play On Sports (South)	Video Streaming	2,786	Athletic supplies, Awards, Training supplies and concession stand expenses
Park Vending (South)	Snack Vending	9,301	Athletic supplies, Awards, Training supplies and concession stand expenses
Pepsi (South)	Beverage Vending	4,767	Athletic supplies, Awards, Training supplies and concession stand expenses

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)