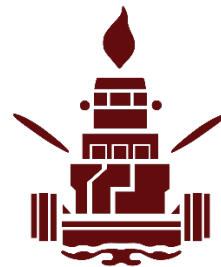


Lockport Township High School District 205

Fiscal Year 2023 Budget



Approved September 19, 2022



Using This Document

The purpose of this document is to help community members and parents understand the Fiscal Year 2023 Budget of Lockport Township High School District 205. This document will introduce you to District 205's elected School Board Members and Superintendent Dr. Robert McBride. You will also be able to review the Board Mission Statement and Goals for 2023, which this budget supports. A written description of all the current trends and conditions that influence the current budget, as well as future budgets of District 205, is also included in this document.

The overall budget and fund report sections of this document move from the very general, in which revenue and expenditures are grouped in categories and summarized, to the very specific, in which the detail of every revenue and expenditure account of the District is listed. These sections include a starting and ending fund balance of all the funds of District 205.

The final section of this document is Illinois State Board of Education Form 50-36 (ISBE Form 50-36). This is the legal budget document, which all Illinois public schools are required to use and adopt. All the financial statements in this document reconcile to ISBE Form 50-36. At the monthly meeting on September 19, 2022, the Board of Education of Lockport Township High School District 205 approved the ISBE 50-36 School District Budget Form and each Board Member present signed the cover page indicating their vote.

If you have any questions about this document, please feel free to contact me.



Stefanie L. Croix

Director of Business Services/CSBO

Lockport Township High School District 205

815-588-8117

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**Best Self, Best Work
Better Together**



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Lockport Township High School District 205

Dr. Robert McBride, Jr., Superintendent

Dr. Lorie Cristofaro, Assistant Superintendent
Curriculum and Instruction

Stefanie L. Croix
Director of Business Services/CSBO

Anthony J. Cundari, Assistant Superintendent
Personnel



Dr. Angela Huntington, Assistant Superintendent
Student Services

William J. Thompson
Director of Facilities Management/CSBO

November 2022

Dear Lockport Township High School District 205 Parents, Guardians, and Community Members:

The Fiscal Year 2023 Budget is responsive to an important Board of Education goal. Namely, our Board has a goal of maintaining enough cash on hand to navigate our district through any financial crisis. While the current national inflationary pressures might not rise to the level of a crisis, they present us, and our community, with a financial challenge. As a district, we must meet sharply increasing costs while following our Board of Education's directive to end each fiscal year with a balanced budget. Additionally, we understand that the current high inflation represents a temporary economic condition. One only has to look back one year to see that the Consumer Price Index, a measure of inflation and the index that limits tax revenue for schools in Illinois, was near a historic low. Then, inflation was not the national conversation it is now. With that in mind, this FY 2023 budget meets our Board goal of cash on hand, and it presents a balanced budget. It also generates a tax levy, something that impacts all 34,200 households in our high school district. This budget, and the levy it generates, addresses increasing costs. It does so to avoid a permanent financial revenue loss that could otherwise be generated by these temporary economic conditions. Simply put, we believe that a budget that is responsive today to increased costs does not inherit permanent deficits for future taxpayers.

Several major forces are at work in this budget:

- **Fund Balances:** Conservative spending has ensured fund balances in both our Operations and Transportation Funds. This has allowed the Board of Education to reinvest in important facility improvements such as roofing and renovations without going to our taxpayers for referendum issues.
- **Federal Funds:** Federal grants and Covid pandemic relief funds have allowed us to supplement district expenses and meet some of our cost increases. Strategically, we do not plan on relying on these funds past the 2024 expiration of them.
- **Fixed Costs Through Collective Bargaining:** Settling two collective bargaining agreements in advance of increased inflation has allowed us to control and anticipate the costs of the largest obligation any school system faces, employee payroll and benefits. These increases are below the current inflation rates.

These above factors affirm the need to present our community with a budget that is stable, balanced, and reliant on the taxpayers in Lockport Township rather than the dynamics of what might happen at the State and Federal level. Also, this budget and its subsequent levy adjust our community contribution to maintain a solvent district that meets current challenges while ensuring that future taxpayers do not have to catch up for revenue losses we could otherwise incur now.



Sincerely,

Robert McBride, Superintendent

Kerri A. Green, Ed. D., Principal
Freshman Center – Central Campus
1222 South Jefferson Street
Lockport, Illinois 60441-3597
815.588.8200 Fax: 815.588.8209

District Administrative Center
1323 East Seventh Street
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John J. Greenan, Ed.D., Principal
East Campus
1333 East Seventh Street
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*Lockport Township High School District 205
Board Of Education*



Ann M. Lopez-Caneva
President
Elected 2013



Richard M. Ives
Vice President
Elected 2019



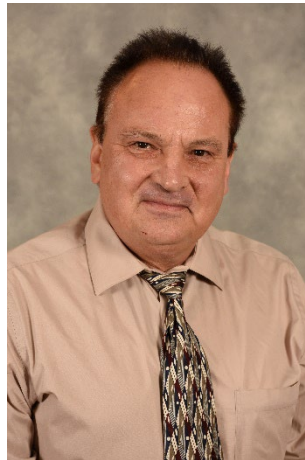
Dr. Veronica Shaw
Secretary
Elected 2019



Michael Travis
Elected 2019



Lou Ann Johnson
Elected 2009



Michael Lewandowski
Elected 1999



Zyan Navarra
Elected 2021

District Mission and Board Goals for Fiscal Year 2023



Our Mission

Lockport Township High School District 205 will create a nurturing and challenging environment in which all students achieve success, develop personal responsibility, and become lifelong learners. We will promote a partnership with students, parents, businesses, and community; utilize effective teaching methods and current technology; and provide quality, comprehensive academic, career, and extracurricular experiences.

Our Goals

Curriculum & Support Services: All Lockport Township High School Students will graduate with college credit, military service, industry credential, or viable employment history by 2025.

Facilities & Finance: Maintain between 6 and 12 months cash on hand for the operating funds of the District, overall as well as by fund.

Climate & Culture: Develop a system using Forecast Five Analytics tool 5 Lab to analyze the number of students recommended for interventions. Math will be one main area of focus and will help us analyze our effectiveness in addressing learning gaps and struggles.

Human Resources: The Personnel Department will build a workforce that reflects the diversity of the District 205 community by a) developing a recruitment process that attracts quality candidates and b) retaining effective employees through culturally responsive professional development and training.

Technology: Purchase and invest in the most current, appropriate, and available technology for students in order to support in-person and remote learning as well as developing students' executive functioning skills.

Communications: Enhance student achievement through communication. Develop meaningful campaigns in coordination with Guidance, Activities Director, student groups, and others to address specific areas of concern or engage specific student populations.

Best Together

Lockport Township High School District 205 strives for a culture that believes we are at our best when we are together. Implied in the word "together" is a belief that all are welcomed, all are valued, all have meaning, and all are included. All are safe, physically, mentally, emotionally, and socially.



District 205's Demographics



Lockport Township High School District 205 was founded in 1908 and in June 2022 celebrated its 113th graduating class. The school District services students in grades nine through twelve residing in all of Lockport, Crest Hill, Fairmont, and Homer Glen, as well as a small portion of Orland Park, Lemont, and New Lenox. The District boundary includes over 62 square miles of land and services an estimated population of 100,000 people.

District 205 has two campuses, both in Lockport, Illinois.

Central Campus



East Campus



The Central Campus is located at 1222 South Jefferson Street and East Campus is located 1333 East Seventh Street. Central Campus currently houses 981 freshmen, while East Campus houses 2,891 sophomores, juniors and seniors. The District also has a Transportation Facility at the corner of Division and Farrell in Lockport that houses 51 buses, 12 driver education vehicles, 6 activity buses, and 1 handicapped accessible activity bus. The District Office for Lockport Township High School District 205 is located at 1323 East Seventh Street.

District 205 currently employs 524.0

***Full Time Equivalent Staff Members
as well as a number of part-time and
seasonal employees.***

Licensed Teaching Staff:	268.0
Support Staff:	236.0
Licensed Administration:	13.0
Non-Licensed Administration:	7.0



Budget Narrative and Overview



The purpose of this section is to highlight current conditions that have influenced the Fiscal Year 2022 Budget. These conditions may also have an impact on future budgets that the Board of Education and Administration will need to address.

Economic Outlook

The local economy directly impacts Lockport Township High School District 205. A growing local economy generally means more new homes, more students, and a larger property tax base, while an ailing economy generally results in fewer students and a smaller tax base as property values decline. Since LTHS is heavily dependent on property taxes to fund its programs, new homes and businesses benefit the District by increasing the property tax base to which the District's tax rate is applied. This growth is beneficial to current residents of the District as well since there are now more taxpayers sharing the tax burden.



One indicator the District uses to gauge economic growth is the number of new housing permits issued each year. The District uses the number of *site contribution fees* it has historically collected from contractors and developers as an indicator of the number of permits issued. For a period of time the number of site contribution fees collected steadily declined to a low point in 2010-11 of only 27. A decline in the housing market not only impacts developer fee revenue, but also student enrollment and

property tax revenue through less new property growth. The chart to the left shows the history of new housing starts in District 205 as determined by the historical collection of District 205's site contribution fees.

Housing contractors pay site contribution fees and impact fees directly to the District before municipalities will issue occupancy permits to the contractors. However, school districts do not determine the amount of fees owed. Site contribution fees and impact fees are determined by municipalities through local ordinances and are based on the fair market value of an improved acre of land in the municipality and actuarial data that estimates the number and age of new students

expected to come from each home. Ideally, municipalities want the impact and site contribution fees for their city or village to be less than neighboring municipalities to entice developers to build in their communities, but enough to cover costs related to connecting the new residence to the community's services.

The data on the previous page demonstrates that home construction within the District's boundaries has increased as the community began recovering from the COVID-19 pandemic. In addition, both the City of Lockport and the Village of Homer Glen continue to share data with the District regarding many *proposed developments* in their communities.

The Village of Homer Glen is currently working with developers on a 137.5 acre mixed-use development along the south side of 159th street, between Cedar Road and Parker Road, just east of DiNolfo's Banquets. This proposed development has 20 acres of commercial development at the front of the property along 159th street and 259 townhome, duplex, and single family residential units behind it. The proposed site plan also includes significant sections of open space according to Village specifications. Other development plans in the Village of Homer Glen include a mixed commercial tenant building just south of 143rd along Bell Road, a retail center that includes a drive through end cap, a café, and one or two commercial uses on an outlot near the Menards north of 143rd on Bell Road, and an assisted living facility on 159th street west of Parker Road.

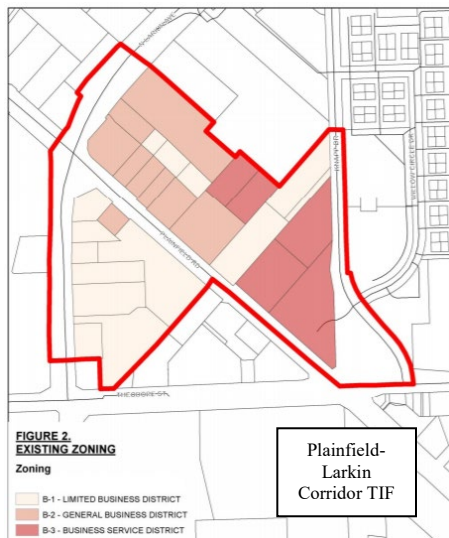
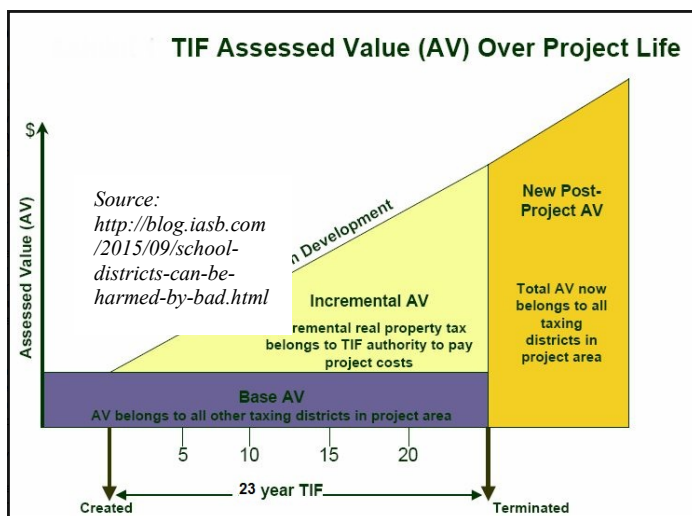


In May 2022, the City of Lockport notified the District about a concept plan for an apartment development on the north side of 159th Street just east of Adelmann Drive across from Lockport Square. The proposed development would include gated access, a clubhouse, pool, and 14 two-story buildings with 20 apartment units each. The City of Lockport is also actively working to develop the former Chevron oil refinery property along the I&M Canal. Other current development in the City of Lockport includes Phase 3 of Silo Bend, a residential townhome community at Cedar Road and Victoria Crossing Drive, a self-storage facility in Lockport Square, and a Gas N Wash at the southwest corner of 143rd Street

and Gougar Road. A Chrysler/Dodge/Jeep/Ram dealership, Noodles & Company, Crumbl Cookies and Wendy's are all in the planning phase. As of November 2022, there are still a number of retail spaces available along 159th/9th Street according to the [City of Lockport's Retail Opportunities Map](#) on their website.

Another economic indicator that the District has begun to monitor is homes for sale in the District. Jerome McKibben, lead demographer from McKibben Demographics, explains that this statistic is as important to predicting student enrollment as new construction is. Existing home sales result in **turnover households** where families with no school age children sell their single-family homes to families with young children. There are 147 single-family homes for sale in the combined communities of Lockport, Homer Glen, Crest Hill and Fairmont as of the writing of this document according to Zillow.

One tool that many municipalities use to facilitate continued development or redevelopment of an area is **Tax Increment Financing (TIF)**. TIF programs work by capturing increases in property tax revenues (called the increment) that result from new development in an area designated by the municipality as a TIF district. This incremental tax revenue is placed into a TIF fund, which may then be used to pay for certain public improvements. In order for a city or village to create a TIF district within its community, the city must determine that the area in question is blighted or at risk of becoming blighted. The city or village must notify the other taxing bodies (school districts, park district, library district, etc.) that it is considering the designation of a TIF district. Each taxing body is then invited to have a representative attend to the Joint Review Board meeting and to comment on the TIF district redevelopment plan. However, the municipality is not under any obligation to implement any of the suggestions of the other taxing bodies. TIF agreements typically expire 23 years after creation. During the life of a TIF district, taxing bodies continue to receive property tax revenue on the equalized assessed value (EAV) of the property within the TIF district as it was valued when the

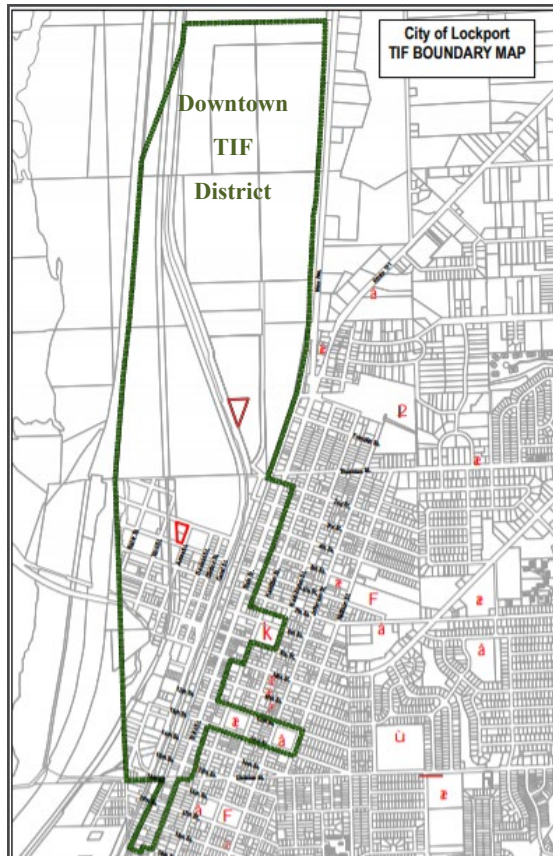


TIF district was created (Base EAV). After a TIF plan expires, the difference between the Current EAV at the time of expiration and the Base EAV of the property within the TIF, (incremental EAV), becomes new property to all of the taxing bodies.

In November 2017 the **City of Crest Hill** approved ordinances creating two new **TIF districts**, one along Weber Road and the other along Plainfield Road. However, in September 2021 the Illinois Supreme Court ruled that the City of Crest Hill's Weber Road TIF District was invalid due to failure to meet statutory contiguity requirements for properties within a TIF district (*THE BOARD OF EDUCATION OF RICHLAND SCHOOL DISTRICT NO. 88A, Appellee, v. THE CITY OF CREST HILL, Appellant*;

Docket No. 126444). As a result, the Will County Clerk reclassified the properties within the Weber Road TIF District to new tax codes. Doing so brought previously untaxable incremental equalized assessed value of \$2,025,778 back to the District as new property for the 2021 tax year and left the City of Crest Hill with only one active TIF district, the Plainfield-Larkin Corridor TIF.

The City of Lockport also has one active TIF district in downtown Lockport. The **City of Lockport**



Downtown TIF District was created in March 2009 and expires in March 2032. The most recent financial statements for the Downtown TIF District indicate that the equalized assessed value (EAV) of the property in the TIF as of December 31, 2021 is \$1,516,653 more than the baseline EAV that was established when the TIF was created. In conjunction with the TIF agreement, the City also has an Intergovernmental Agreement with the other taxing bodies to distribute surplus funds in the TIF back to the other taxing bodies on an annual basis. Per the intergovernmental agreement, surplus funds are minimally defined as twenty-eight percent (28%) of the incremental revenue received by the TIF each calendar year. In February 2022, LTHS received \$15,844.91 representing the District's share of the surplus TIF funds from the 2020 Tax Levy.

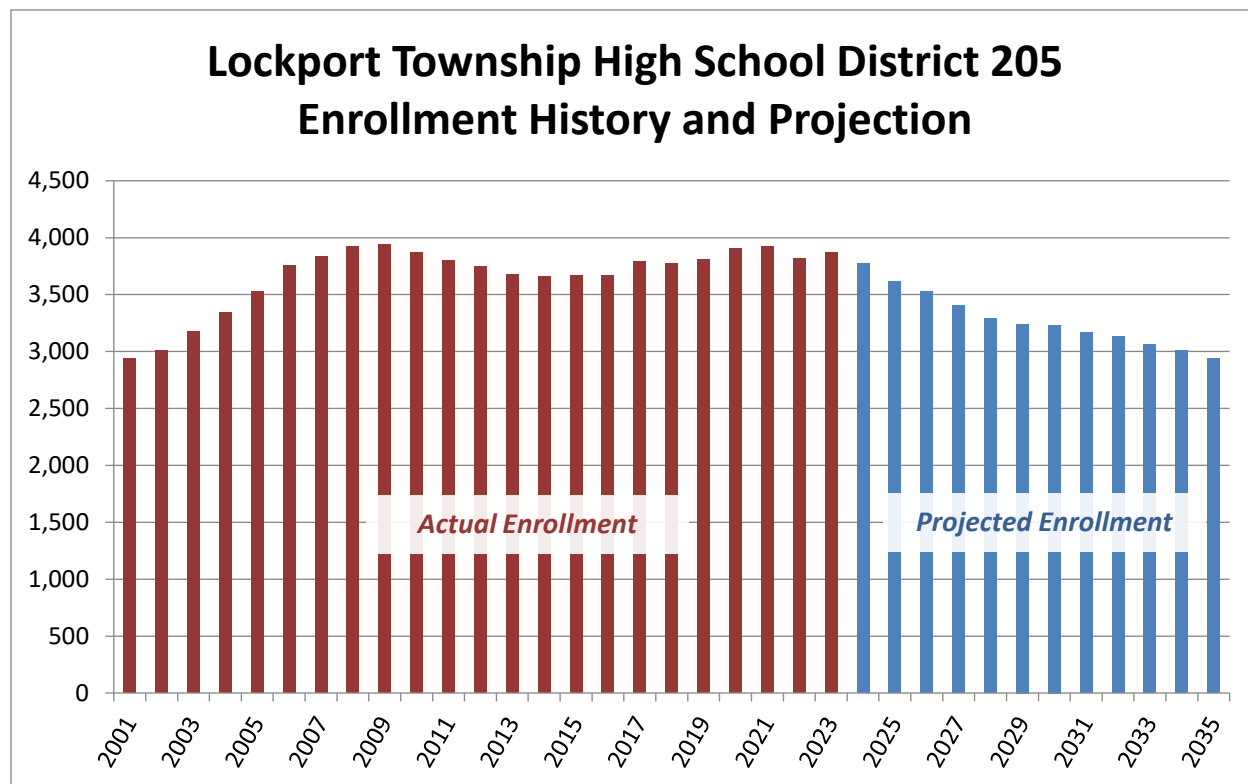
The Base EAV, Current EAV and Incremental EAV as of the most recently filed annual reports for these two TIF districts is listed in the chart below. It is impossible to predict whether these TIF districts will successfully develop the areas identified, thereby increasing the EAV.

Tax Increment Financing District Name	Municipality	Created	Projected TIF Expiration Date	Base EAV	Current EAV	Incremental EAV	Annual Report Date
Plainfield-Larkin Corridor TIF	City of Crest Hill	Nov-17	Nov-40	\$ 3,369,767	\$ 3,607,643	\$ 237,876	4/30/2022
Downtown TIF	City of Lockport	Mar-09	Mar-32	\$ 24,562,598	\$ 26,079,251	\$ 1,516,653	12/31/2021

Student Enrollment

Every November, District administration gathers historical fall enrollment data from the Illinois State Board of Education Student Information System for LTHS and all of its feeder elementary districts and uses that data to project future LTHS enrollment with a cohort projection model. The model takes the historical enrollment by class (grade) and computes the enrollment survival percentage from year to year. It then uses those percentages to predict future enrollments. The chart below is from the **enrollment projections** presented to the LTHS Board of Education in November 2022. According to this projection, LTHS enrollment reached its peak in 2020-2021 at 3,923 students. Enrollment dropped 106 students in 2021-2022 but rebounded slightly by 55

students in the 2023 school year. LTHS enrollment is projected to gradually drop in the years that follow. While the accuracy of any projection decreases significantly beyond 4 or 5 years into the future, this projection indicates that LTHS enrollment could drop to just above 3,000 students in school year 2032-33 if housing turnover, as discussed earlier in this document, does not bring in new students.



To accommodate the peak enrollment of almost 4,000 students, the District hired a significant number of new teaching and support services *staff* over the last three years. Every academic department grew as well as support services departments like the Deans, Guidance and Nurses Offices. The College and Career Applications department saw the most growth with eight new positions over the last three years in the areas of Business Education, Family and Consumer Sciences, and Technology Education. In addition, the Special Education and Visual & Performing Arts departments each grew by one staff member and a psychologist, math teacher and science teacher were hired with pandemic recovery funds (see more information on these positions in the next section).

Significant changes in student enrollment affect many aspects of running a high school district, not just teaching staff. Classroom and cafeteria space are also affected. East and Central campuses combined are equipped to accommodate total enrollment of up to 4,000 students under current conditions. Therefore, enrollment as currently projected does not present any immediate facility concerns.



Pandemic Recovery

Like many educational institutions across the country, the students, teachers, and families of Lockport Township High School District 205 are spending the 2022-2023 school year recovering from the COVID-19 pandemic. LTHS operations were forced to change in many ways in response to the pandemic. Some of the changes were temporary, but some are being permanently embedded in the District's procedures. To remember where we've been, here is a brief timeline of pandemic events as they relate to District 205:

March 2020 - Per Governor Pritzker's Executive Order 2020-05, LTHS pivoted to full remote learning. With the help of the District's Instructional Technology Specialists, teachers quickly converted lesson plans to deliver curriculum electronically and school resumed via Google Classroom with students using chromebooks from home.

August 2020 - LTHS was ready to start the 2020-2021 school year using a hybrid-learning plan in which students attended in-person learning two days a week, remote asynchronous learning two days a week and synchronous remote learning one day a week.

August 12, 2020 - The Illinois Department of Public Health issued updated contact tracing guidelines that forced the District back into full remote learning. LTHS students continued to learn through a combination of full remote and hybrid learning schedules throughout most of the 2020-2021 school year.

April 2021 - Porters were able to return to full in-person learning.

August 2, 2021 - The District 205 Board of Education approved the [Phase Five School Operations Plan](#) allowing LTHS students to stay in full in-person learning for the entire 2021-2022 school year. The District's Plan included **multiple mitigation strategies** used to stop the spread of COVID-19 and keep all Porters in school. Some of the strategies that District continues to employ are discussed below. Other mitigations like masking during periods of high transmission, physical distancing and providing universal free lunches to minimize congregation of students were discontinued at the end of the 2021-2022 school year.



- While COVID-19 has brought public awareness to **cleaning** procedures, District 205's custodial staff [cleaned for health](#) before the pandemic occurred and continues to do so. LTHS custodians disinfect all high touch services every day. For large areas, athletic equipment, and buses, they use electrostatic sprayers to disinfect surfaces. Supervisors use ATP meters to verify cleanliness. The custodial staff receive training in ways to break the chain of viral and bacterial infection, limit cross-contamination, and stop the spread of diseases like COVID-19.
- At the start of the pandemic, the District hired additional nursing staff to assist with contact tracing and COVID-19 required reporting. The District has retained the two additional nurses so that going forward the health services department will continue to include one licensed nurse who serves as the Health Services Coordinator, two registered nurses at each building (East and Central), and an office professional to assist the nurses.

- To start the 2021-2022 school year an additional guidance counselor was hired to assist in the implementation of social emotional learning programs for our students. This new counselor will continue to be employed lowering the student to counselor ratio for the District.
- The LTHS Board of Education continues to offer optional COVID-19 diagnostic testing through SHIELD of Illinois for students and staff to use as needed.

August 16, 2022 – LTHS students walked into Central and East campus buildings to begin the 2022-2023 school year without any pandemic restrictions.

In the classroom, District 205 began the most important part of pandemic recovery during the 2021-2022 school year. The Board of Education, administration, and LTHS teachers agreed to modify the daily student schedule beginning with the 2021-2022 school year to offer all students time within the school day to work with their teachers in academic courses in which they are struggling to demonstrate competence or need additional enrichment. The District refers to this additional period as *Compass*.



In addition, teachers and administrators identified academic areas in which many students could use additional help beyond the daily intervention period: integrated math 2 and 3, chemistry and physics. As a result, the District hired an additional math teacher and an additional science teacher who will provide meaningful reteaching and reassessment for students assigned to the appropriate math or science section in lieu of a study hall period opposite the student's lunch period. The assignment of students into this support period will be fluid allowing students who are doing well to move back to the general study hall while other students who may be struggling would move into the support period.

One of the most significant impacts of the pandemic on the District's finances has been the influx of emergency Federal funding. Lockport 205 received allocations of Federal emergency funding through Coronavirus Aid, Relief, and Economic Security Act (CARES) approved March 27, 2020; the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) approved December 27, 2020; and the American Rescue Plan Act of 2021 (ARP) approved March 11, 2021. In addition, Will County allocated \$20 per student of their CARES Act Local Government Assistance Program funds to each district in the county. The District expended all of its CARES allocation in the 2020-2021 school year, expended most of the CRRSA allocation in the 2021-2022 school year, and expects to spend the ARP allocation in the 2022-2023 and 2023-2024 school years. The chart on the next couple pages summarizes how LTHS has used, or plans to use, these Federal Funds to respond to and recover from the COVID-19 pandemic.



	Will County CARES Act Local Government Assistance Program	Elementary & Secondary School Emergency Relief (ESSER I)	Elementary & Secondary School Emergency Relief (ESSER II)	American Rescue Plan Elementary & Secondary School Emergency Relief (ARP ESSER)
Authorizing Legislation	CARES Act	CARES Act	CRRSA Act	ARP Act
LTHS District 205 Allocation	\$92,729	\$260,492	\$1,020,005	\$2,413,926
Period of Funds Availability	3/13/2020 - 9/30/2021	3/13/2020 - 9/30/2021	3/13/2020 - 9/30/2022	3/13/2020 - 9/30/2023
Planned Use of Funds:				
Salaries	n/a	<ul style="list-style-type: none"> Virtual Learning Teacher Preparation Bus Driver Wages Paid During Spring 2020 During Mandatory School Closure 	<ul style="list-style-type: none"> Teacher Stipends for Addition of Compass Period to Student/Teacher Schedules Additional Guidance Counselor Additional Nurses Health Aides Substitute Teacher to Oversee Students on the District's Full Remote Learning Platform 	<ul style="list-style-type: none"> Teacher Stipends for Addition of Compass Period to Student/Teacher Schedules Additional Guidance Counselor Additional Nurse Additional Math & Science Teachers Online Evening Tutoring Summer Enrichment Teacher Hours
Benefits	n/a	<ul style="list-style-type: none"> Mandatory Employer TRS Contribution on Federally-Funded Salaries 	<ul style="list-style-type: none"> Mandatory Employer TRS Contribution on Federally-Funded Salaries Health Insurance for Additional Guidance Counselor and Nurses 	<ul style="list-style-type: none"> Mandatory Employer TRS Contribution on Federally-Funded Salaries Health Insurance for Additional Guidance Counselor and Nurses
Equipment	<ul style="list-style-type: none"> Air Handling Improvements (Unit Vent Upgrades) 	<ul style="list-style-type: none"> Additional Disinfectant Sprayers Air Handling Improvements (Unit Vent Upgrades) 	<ul style="list-style-type: none"> Tables for Classrooms to Accommodate Proper Physical Distancing Air Handling Improvements (Unit Vent Upgrades) 	<ul style="list-style-type: none"> Replace Portions of East Campus Roof to improve energy efficiency, reduce risk of virus transmission, reduce exposure to environmental health hazards, and provide additional insulation to enable HVAC systems to perform optimally improving air quality.

	Will County CARES Act Local Government Assistance Program	Elementary & Secondary School Emergency Relief (ESSER I)	Elementary & Secondary School Emergency Relief (ESSER II)	American Rescue Plan Elementary & Secondary School Emergency Relief (ARP ESSER)
Purchased Services	<ul style="list-style-type: none"> · Online Curriculum Program for Students on District's Fully Remote Learning Platform and Credit Recovery for In-Person Students (2020-2021) 	n/a	<ul style="list-style-type: none"> · Online Curriculum Program for Students on District's Fully Remote Learning Platform and Credit Recovery for In-Person Students (2021-2022) · Cybersecurity Consulting Services · Cybersecurity Audit · WiFi Hotspots for Students Without Reliable Internet at Home · Online Social Emotional Learning Assessment Monitoring and Intervention Tool · Demographic Study 	<ul style="list-style-type: none"> · Cybersecurity Consulting Services · WiFi Hotspots for Students Without Reliable Internet at Home · Contracted Transportation Services for Summer Enrichment Experiential Activities · Registration fees, lodging, travel and related costs for all licensed staff to attend conferences, workshops and other professional development learning opportunities
Supplies	<ul style="list-style-type: none"> · Health Services Supplies (gloves) · Masks for Students 	<ul style="list-style-type: none"> · Sanitation and Disinfection Supplies · Masks, Gloves, and other Health Services Supplies 	<ul style="list-style-type: none"> · Supplies for Students on District's Fully Remote Learning Platform · Health Services Supplies 	n/a

In addition to the emergency Federal funding in the previous chart, LTHS received an allotment of ARP funds to use specifically for students eligible for services under the McKinney-Vento Homeless Assistance Act and an allotment of ARP funds to use for students eligible for students



under the Individuals with Disabilities Education Act (IDEA). The District's \$13,547 allotment of ARP McKinney-Vento funds will be used to pay teaching assistants and social workers to provide direct services to homeless students and families as well as pay transportation costs to get homeless students to and from school. ARP IDEA funds will be used to pay for the additional psychologist mentioned in the student enrollment section earlier in this document, additional social worker hours, professional development for staff, and web-based software, supplies and equipment for students in the District's special education programs.

Local Revenue

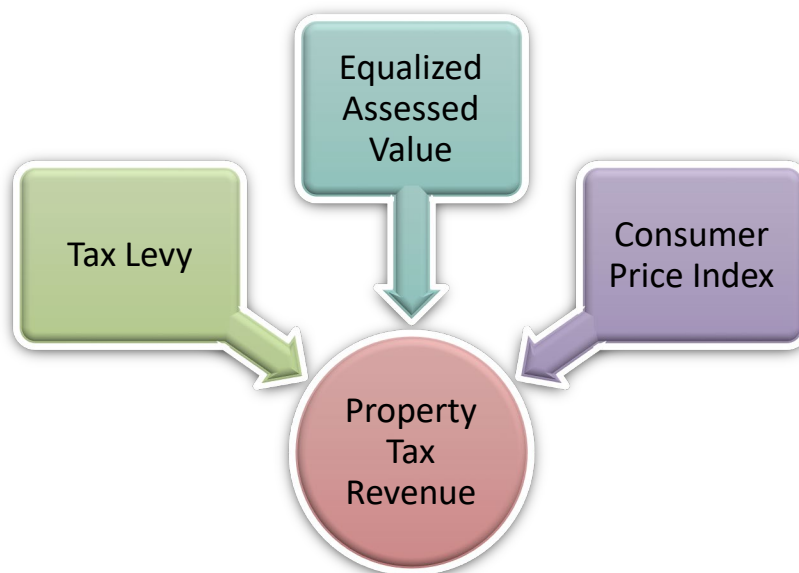
Will County **property tax collection** rates have historically been close to 100 percent. LTHS's experience mirrors that of the county. In December 2021, District 205 received its last collection payment of 2020 property taxes. The District's final 2020 Tax Year collection rate was 99.8% and as of November 30, 2022, the District has collected 98.9% of the 2021 levy. The historical average collection rate for District 205 over the last 26 tax years is 99.6%.

Contrary to what one might think, recessions and high numbers of mortgage defaults do not result in an increase in uncollected property taxes. Property taxes are, in theory, 100% collectable. In the case of a mortgage default, the bank takes ownership of the property and has the responsibility of paying the property taxes. If the owner of a property defaults on his/her tax payments, a lien is placed on the property and ownership cannot be transferred to a new owner until back taxes are paid.

Property taxes in Will County are due June 1st and September 1st each year, which causes collections to be concentrated in those months. The District's expenditures, however, are paid out relatively evenly over the course of the fiscal year. To ensure that the District has the funds available each month to pay its expenditures, the District invests the property tax revenue collected so that investments mature as cash is needed to pay the bills. Since District 205 reports its financial statements on a cash basis, this concentration of property tax collections is therefore recorded when deposited into the District's bank account, not when it is owed to the District. How many taxpayers pay their spring tax bills by the June 1 due date affects whether actual property taxes collected in any given fiscal year exceed or fall short of the amount budgeted. The 2022-2023 budget assumes that 50% of the 2022 property taxes will be collected before June 30, 2023. At this time there are no immediate concerns about property tax collections, however the District will continue to monitor the collection percentage and timing of collections.

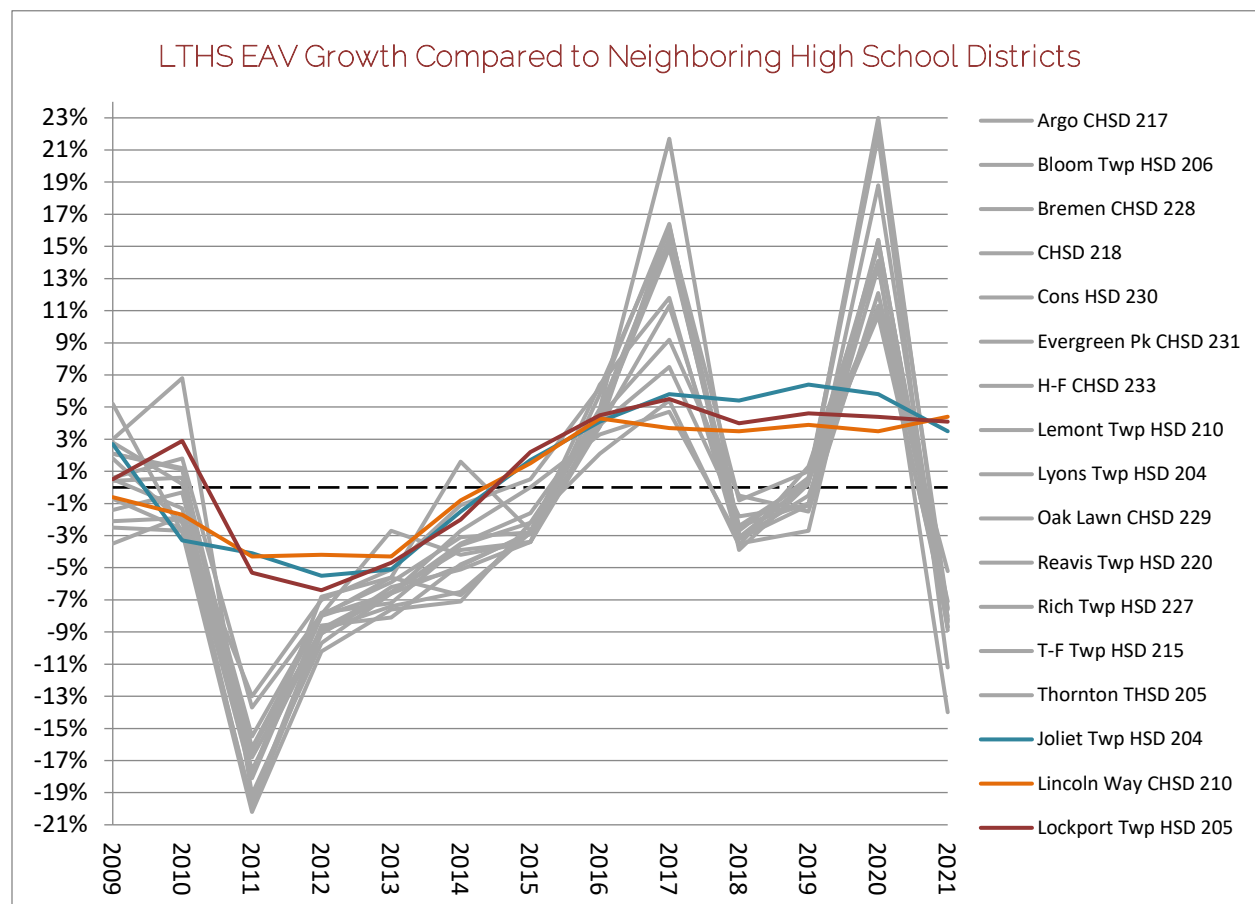
The District's **property tax revenue** is ultimately determined by three pieces of information: the District's tax levy, the equalized assessed value (EAV) of all the property located within the District's boundaries, and the Consumer Price Index (CPI).

Annually in December, the Board of Education approves the District's tax levy for that tax year. The tax levy represents the estimated dollar amount of revenue, by fund, that the District will need to pay for its operations over the next year. The approved tax levy is filed with the Will County Clerk's office, which uses the District's levy and the total EAV for all the property in the District, as set by the Will County Assessor, to calculate the District's overall tax rate. The Will County Treasurer's office applies the District's tax rate to the EAV of each individual property to calculate the portion of that property's tax bill owed to LTHS. A property owner's total property tax bill represents the total



combined amounts owed to all the taxing bodies in which that piece of property resides (high school district, elementary school district, village or city, park district, community college, water reclamation district, police or fire district, etc.). The Will County Treasurer then collects the taxes paid by property owners and distributes them to taxing bodies.

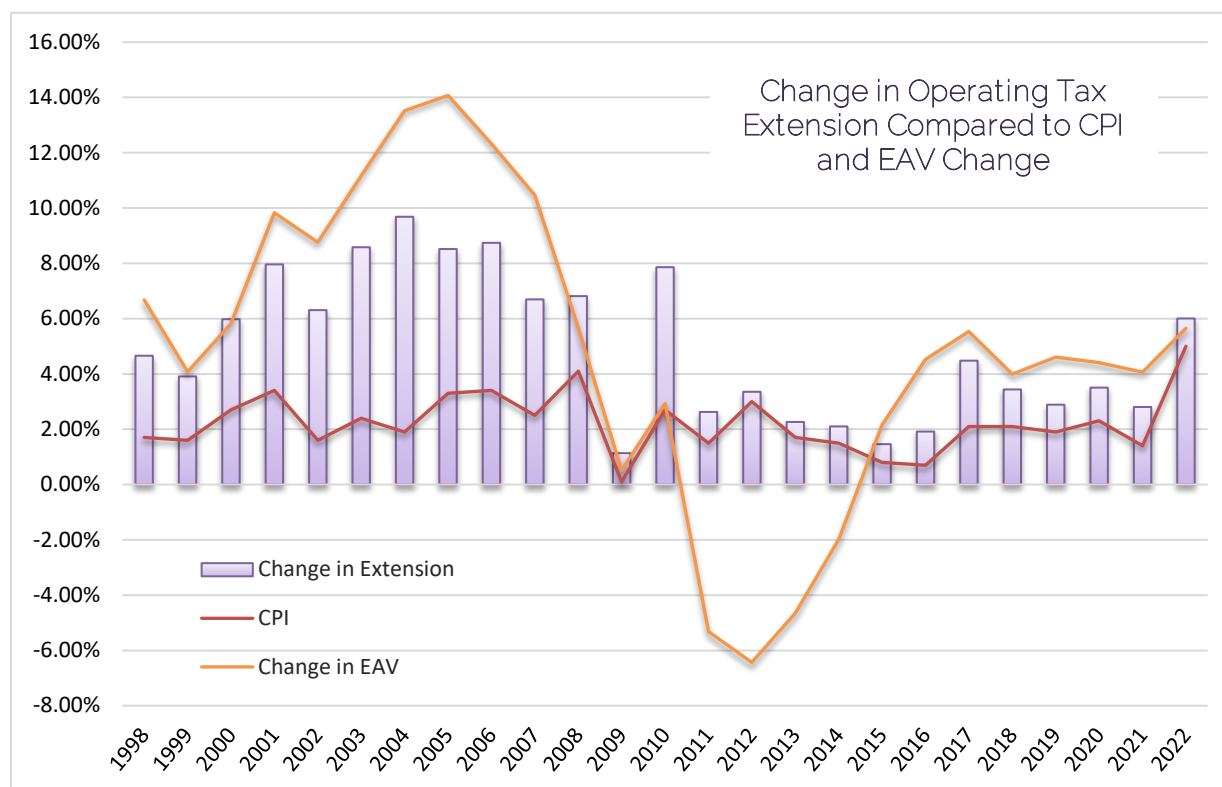
The **Consumer Price Index**'s role in the computation of LTHS's property tax revenue came about when the Illinois legislature enacted the Property Tax Extension Limitation Law (PTELL), commonly referred to as property tax caps. PTELL was effective for Will County for the first time with the 1991 tax year. According to the US Bureau of Labor & Statistics (BLS), the CPI figure used in Illinois tax levy extension calculations, CPI-U, is a measure of the average change over time in the price paid by urban consumers for a market basket of consumer goods and services. BLS uses the change in CPI-U from December to December to compute the index. The average CPI used for levy purposes since inception of the PTELL is 2.3%. Under PTELL, CPI is the primary driver of the increase or decrease in property tax revenue for a taxing body. CPI establishes the maximum amount that a district's tax rate can increase from one year to the next. This limiting rate is extended to the District's EAV to determine the maximum amount the District can collect from existing property owners, called the levy extension limit.



An analysis of District 205's **Equalized Assessed Valuation** over the last 13 tax years, shows a significant drop of 18.4% from tax year 2010 to 2014 in the aftermath of the Great Recession. The District's EAV has rebounded since then increasing 4% or more each of the last six tax years, from 2015 to 2021. Early projections for the 2022 tax year indicate even more growth with an estimated increase in total EAV of 5.6%, based on tentative increase factors by township from the Will County Assessor's Office. For most parcels of property, EAV is approximately 33% of the market

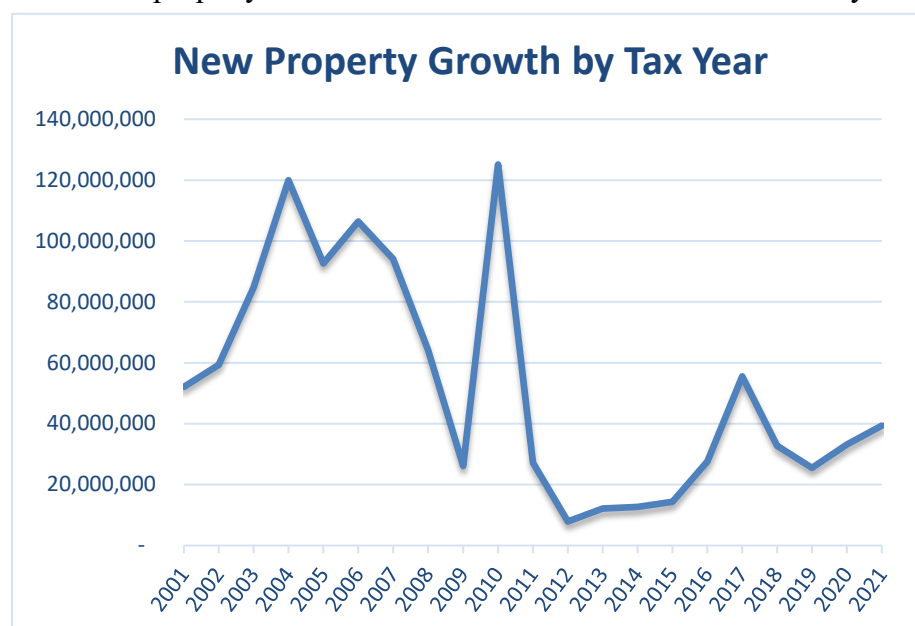
value of the property, which means home values in the LTHS community have increased consistently in recent years.

Prior to the implementation of property tax caps, increasing EAV would mean more revenue for the District as there was a direct relationship between the increase in revenue and the increase in EAV and vice versa. However, since the enactment of the **Property Tax Extension Limitation Law** (PTELL), the relationship between EAV growth and revenue has changed. Under **PTELL**, increases in EAV cause the tax rate to decrease while decreases in EAV cause the opposite to occur. Since PTELL has also connected CPI with new tax revenue, even if the economy causes a decrease in the EAV, as long as the CPI increases, so will property tax revenue. As a result, when the District's total EAV declined during tax years 2011 through 2014, (due to existing property values declining significantly as seen in the graph on the previous page), District 205 still experienced increases in property tax revenue as a result of the increases in the CPI, combined with new property growth within the District's boundaries (discussed on the next page). For a graphical representation of historical CPI rates as they compare to the District's historical changes in EAV and Operating Property Tax Extensions see the chart to the below.



As discussed previously, in times of declining EAV PTELL helps school districts. Prior to PTELL, if the EAV in a school district decreases, so does the tax revenue. However, in times of increasing EAV, PTELL restricts the tax revenue of the taxing body to the CPI. The District's EAV for tax year 2021 increased 4.06%, however CPI for tax year 2021 was only 1.4%. As a result, despite the increase in EAV, LTHS tax revenue from existing taxpayers was restricted to 1.4%. CPI for the 2022 tax year is 7.0%. This means that if the District has no new property added to the District's EAV in 2022, the District's property tax revenue for the 2022 tax year will be restricted to 5.0% more than the 2021 property tax revenue. In other words, despite the fact that inflation is causing the District's expenditures to increase 7%, (or more in some cases – see the expenditure section of this document for more information), the District can only collect 5% more in revenue.

New property in a tax capped school district is very important because for the first year, new property is not subject to the Property Tax Extension Limitation Law (PTELL). Therefore, any newly developed or improved property that is assessed for the first time is not subject to the CPI limitation. New property is what allowed the district's levy extension to increase 2.8% when CPI was 1.4% for tax year 2021. The \$39,370,799 in new property within the LTHS boundaries that was assessed for the first time during the 2021 tax year accounts for the additional revenue. District 205's new property has been \$25 million or more for the last six years. This trend is expected to



continue in the short-term future based on the continued economic development in both the City of Lockport and the Village of Homer Glen. A new property estimate of \$30,000,000 was used to estimate the 2022 tax levy, 50% of which is included in the 2022-23 budget.

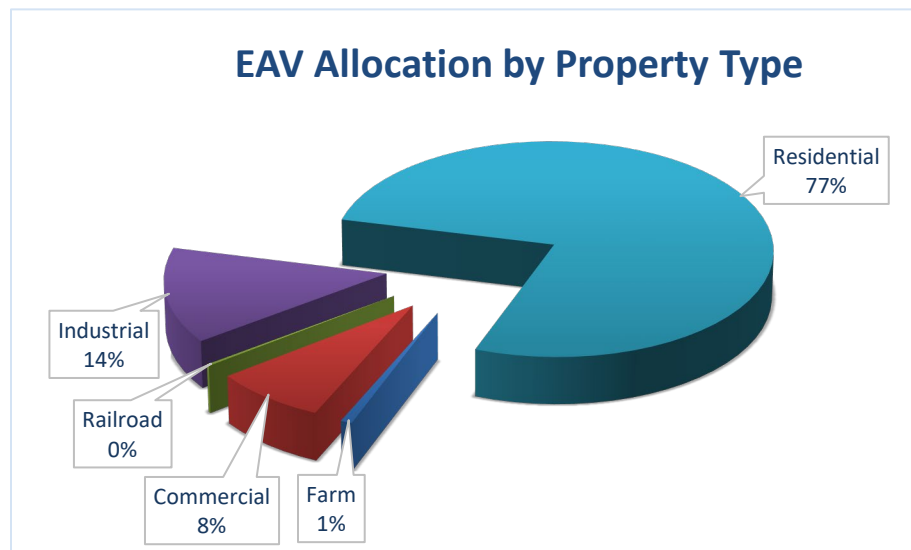
The graph to the left illustrates the District's historical new property. The 2010 new property value is an anomaly. In

2010, Will County School District 92 filed a PTAB complaint relative to the assessment of the PDV Midwest Refinery, the largest taxpayer within the LTHS District boundaries. The value of new construction that took place at the refinery in the years preceding was never assessed. District 92 won the PTAB complaint and the value of prior construction was added to new property in tax year 2010. The total new property for tax year 2010 was \$125,121,437, a district record high. PDV appealed the new assessment every year thereafter until tax year 2014.

During fiscal year 2014-15, District 205 Administration, along with administrators from District 92 and members of the Will County Supervisor of Assessments office, negotiated a five-year agreement with PDV in which PDV released all claims to taxes previously paid for tax years 2010-2013 in exchange for a stable, pre-determined EAV for tax years 2014-2018. This was the first ever **tax settlement agreement** with PDV. It brought stability to the 16 taxing bodies, including District 205, that receive tax dollars from PDV. It also began a partnership between PDV and District 205 to provide academic opportunities for students, faculty and staff of LTHS. Since entering into this agreement with PDV, LTHS administration and staff have worked with PDV on several projects. Students and staff have toured CITGO facilities. LTHS participated in a program in which an LTHS science teacher spent time at sea on board the Nautilus Exploration Vessel. Annually CITGO has also awarded LTHS grants in varying amounts for STEM projects.



During 2019-20 administrators from District 205 and District 92 worked with their attorneys, the Will County Assessor's Office and PDV management to negotiate another multi-year tax assessment agreement. The Lockport Township High School District 205 Board of Education approved the new agreement on August 17, 2021. The proposal covers tax years 2020 through 2023 and benefits all parties through continued EAV stability with gradual increases in EAV that will be reflected as new property by the Will County Assessor each year. Tax year 2019 EAV was not included in the new agreement and as a result, the Will County Assessor left the 2019 EAV the same as 2018.



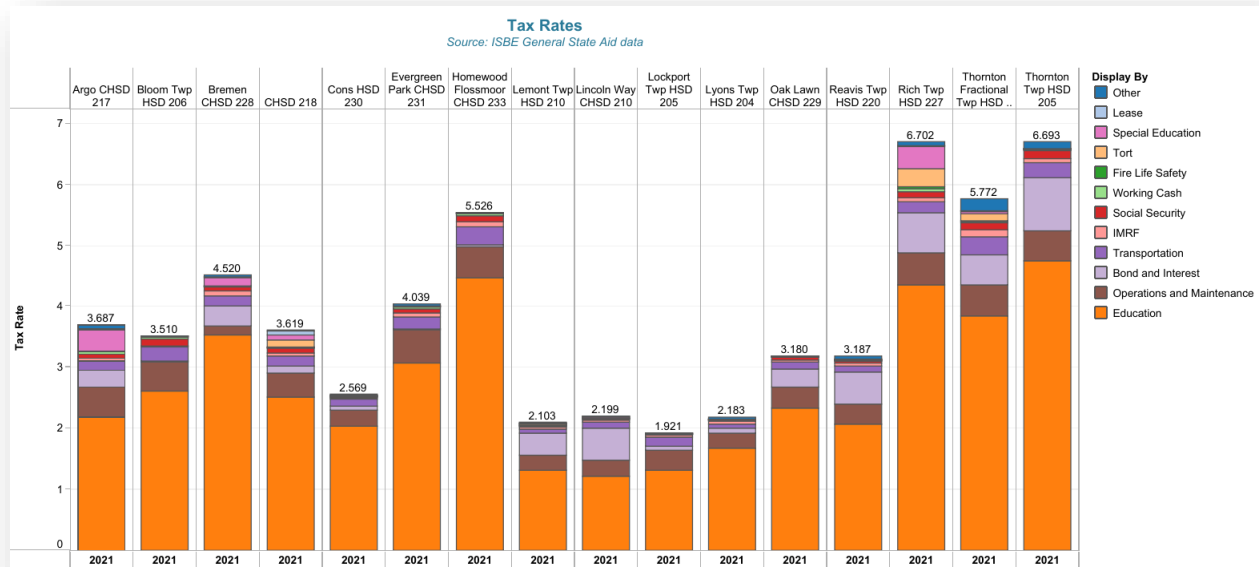
District 205's EAV is composed primarily of residential property. Approximately, 77% of the taxable property values in District 205 are residential. Therefore, 77% of LTHS's property tax revenue is paid by local residents. While new commercial and industrial development within the District's boundaries will shift some of the tax burden

from local residents to these new companies, the District has a responsibility to the community members paying these property taxes to make sure all taxpayers pay their fair share of the annual property tax levy requested by the District. One of the ways the District demonstrates this responsibility to all taxpayers, is by intervening each year in *assessment appeals* that would reduce the assessed value of properties in the District by more than \$100,000. LTHS partners (through intergovernmental agreements) with Homer Community Consolidated School District 33-C and Whitt Law LLC to intervene on appeals for properties that are located within Homer 33-C's boundaries and Will County School District 92 and Petrarca, Gleason, Boyle & Izzo LLC to intervene on appeals for properties that are located within District 92's boundaries.

Property owners have two avenues to appeal their assessment value: 1) File an appeal with the Will County Board of Review and 2) When appeals at the Will County Board of Review are unsuccessful, appeal that decision to the Property Tax Appeal Board of the State of Illinois (PTAB). LTHS intervenes in both types of appeals.



Due to the District's large tax base and low amount of outstanding debt, LTHS has *the lowest property tax rate* compared to neighboring high school districts. As you can see in the graph below, District 205's 2021 tax rate was \$1.921. Lemont Township High School District 210 had the next lowest tax rate for 2021 at \$2.103.



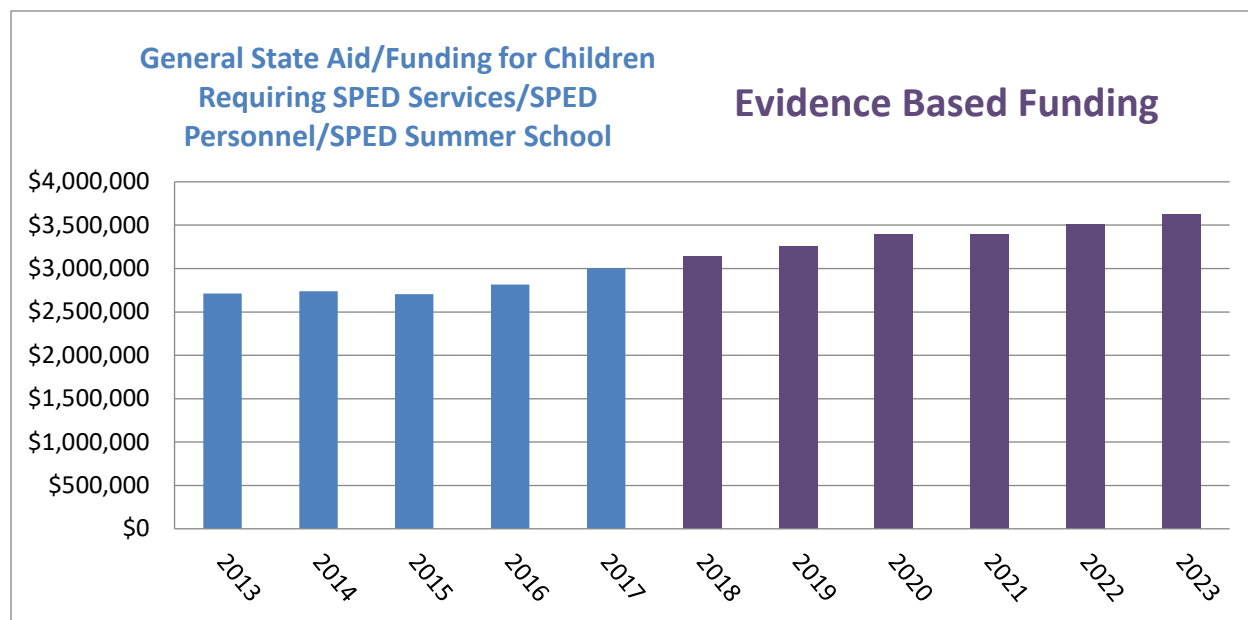
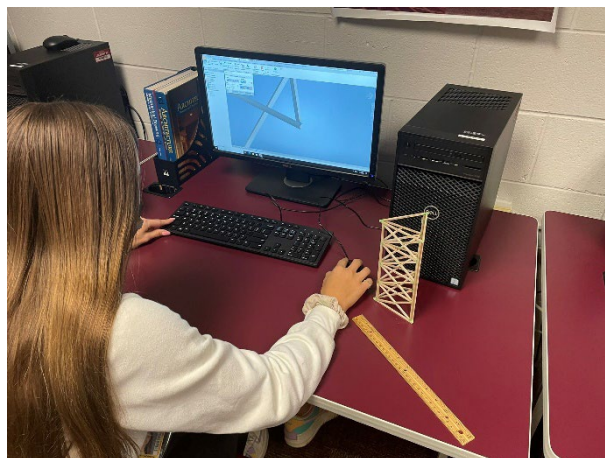
Other local revenue for the District consists of school fees, corporate personal property replacement taxes (CPPRT), contributions, donations, interest income, building rental income, and admissions to athletic and drama events. In January 2022, the LTHS Board of Education once again froze the District's student fees at \$315 per student, making fiscal year 2023 the thirteenth year in a row with no student fee increases. This school fee includes use of a chromebook and all related software; textbooks, workbooks, and paperback books for applicable courses; lock and towel for physical education; participation in athletics and student activities; and admission to regular season athletic events, plays, and concerts.

Corporate Personal Property Replacement Taxes (CPPRT) have increased approximately 118% from fiscal year 2021 to 2022 and are expected to remain higher than normal for the 2023 fiscal year. These taxes are dependent upon corporations' income and therefore vary from year to year. The District has historically received approximately \$900,000 in CPPRT each year; 2022 receipts were more than double that amount. The 2022-2023 budget includes an estimate of \$2,600,000 for CPPRT.

In an effort to combat the high inflation rates the US economy has been experiencing this year, the US Federal Reserve Board has increased the Fed Funds Rate six times in 2022 and is expected to continue making increases into 2023. According to an article in [CNN Business](#), the current Fed Funds rate is the highest it has been since 2007. While these increases have made borrowing money more costly, they have also driven up investment income rates. As a result, the District has been able to invest its property tax collections in certificates of deposit and treasury notes with significantly higher rates of return than were available in recent years. Interest Income budgeted for fiscal year 2023 is approximately \$455,000 as a result; interest income budgeted for fiscal year 2022 was only approximately \$20,000.

State Revenue

On August 31, 2017 former Governor Bruce Rauner signed The **Evidence-Based Funding** for Student Success Act, which represents the collaborative efforts of numerous groups that support Illinois public education as well as some bipartisan compromise. The Evidence-Based Funding for Student Success Act dramatically changed the way general state funds are distributed to school districts in Illinois. This new funding formula ties school funding to evidence-based best practices that research shows enhance student achievement in the classroom. Each school district is treated individually, with an Adequacy Target based on the needs of its student body. The greater the student need, the higher the Adequacy Target. In order to close the gaps in funding that existed in the previous General State Aid funding model, any new education dollars are distributed to the neediest districts first (those districts furthest away from their Adequacy Target). However, to ensure that no district loses money from year to year, the Evidence Based Funding model includes Base Minimum Funding for each school district, which equals the funding that school district received the previous year.



Here's how The Evidence-Based Funding for Student Success Act works:

- The Illinois State Board of Education (ISBE) computes the Adequacy Target annually for every school district in the State of Illinois, including Chicago Public Schools, based on the costs associated with 27 core essential elements.
- ISBE also computes each district's Local Capacity Target, or the dollar amount a district would ideally contribute toward its Adequacy Target, on an annual basis. The Local Capacity Target is not the same as the local real receipts actually received by a district. Using a Local Capacity Target instead of real receipts provides fairness in an inequitable property tax system. The only local resources used to compute the Local Capacity Target

are property taxes and corporate personal property replacement taxes. School fees are not included in the formula.

- Every school district keeps the amount of state funding it received in the prior year. The initial Base Minimum Funding upon creation of this law included the following former state funding sources (from FY 2017): General State Aid, Special Education Personnel Reimbursement, Special Education Funding for Children Requiring Special Education Services, Special Education Summer School, and Bilingual (English Learners). Base Minimum Funding for each future year is the previous year's total funding formula allocation.



- Any and all dollars that the State allocates to education funding above the Base Minimum Funding will be distributed based on a tier system, with the neediest districts in the state being placed in the lowest tiers and therefore getting the most additional fund distributions.
 - Tier 1 gets 50% of all new dollars and includes the least well-funded districts in the State; the top of this tier is determined by how far 50% of the new funds will go to fill 30% of the Tier 1 gap between Local Capacity Target and Adequacy Target
 - Tier 2 gets 49% of all new dollars and includes all districts below 90% of their Adequacy Target (including those districts in Tier 1)
 - Tier 3 gets .9% of all new dollars and includes districts between 90% and 100% of their Adequacy Target
 - Tier 4 gets .1% of all new dollars and includes districts above their Adequacy Target

Fiscal Year	Final Adequacy Target Per Student	Final Adequacy Percentage	Tier	Tier Funding
2018	\$12,894.68	84.7%	2	\$123,606.03
2019	\$13,389.13	83.7%	2	\$103,300.89
2020	\$13,596.44	83.5%	2	\$134,183.37
2021	\$14,024.22	82.2%	2	\$0.00
2022	\$16,714.31	81.7%	2	\$119,630.63
2023	\$14,820.70	84.0%	2	\$114,854.98

LTHS's percent of adequacy for the first six years of EBF has been between 81% and 85%, putting LTHS in Tier 2 for all 5 years. As a result, LTHS received a small amount of additional state funding (Tier Funding) beyond its Base Minimum Funding five of the six years. For fiscal year 2021, the General Assembly approved appropriations that ensured school districts received their Base Funding Minimum but did not appropriate any Tier Funding. As a

result, LTHS's 2021 total gross state contribution was equal to its 2020 contribution. Fiscal year 2023 State appropriations included Tier Funding again. You will find \$3,626,802, which includes Tier Funding, budgeted in the Evidence Based Funding Formula revenue line item of the Education Fund budget.

The Evidence-Based Funding for Student Success Act also included two provisions that affect school district property taxes. First, a Property Tax Relief Fund was created that allows high tax districts, (above a threshold to be determined by the amount appropriated for the fund each year), to receive grants to lower their property taxes (limited to 1% drop in taxes each year). Second, The Evidence-Based Funding for Student Success Act allows 10% of voters in districts whose local capacity target exceeds 110% of its adequacy target to petition for a referendum to reduce taxes for educational purposes up to 10%. Restrictions on the timing of referenda are such that



this type of referendum can effectively be held only once every 6 years. Neither of these provisions are expected to impact LTHS's tax revenues in the near future.

The District's final adequacy percentage, local capacity target, and real receipts percentage are data points on the School Report Card for all Illinois Districts so District Administration will continue to monitor these figures closely.

LTHS also receives a number of *other categorical state grants* that are funded annually based on claims submitted by the District.

- Both the Regular/Vocational and Special Education Transportation grants reimburse the District for a percentage of the previous year's actual transportation expenditures. Transportation grants are the second largest state funding source that the District receives, just behind Evidence Based Funding, and are budget at approximately \$448,000 for regular and vocational transportation and \$1,227,000 for special education transportation.
- The Special Education Private Facility and Orphanage grants reimburse the District for tuition and other expenditures paid by the District for individual students as determined by the students' individualized education plans.
- The Career and Technical Education Incentive (CTEI) grant is a direct reimbursement of expenditures of the District for vocational and technical education programs. LTHS uses its CTEI funding to pay for web-based software and supplies required in business and technical education programming.
- The Agricultural Ed Grant is a direct reimbursement of expenditures of the District for the horticulture program.
- The State Free Lunch grant is a per meal reimbursement for free lunches the District provides to eligible students throughout the school year.
- The Drivers' Education grant reimburses the District for a portion of the costs to run the District's drivers' education program.
- The State Library Grant is allocated annually based on student population and used by the District primarily for new books for The Port at both East and Central Campus (media centers).



Federal Revenue

Lockport Township High School District 205 receives the following forms of Federal Revenue:

- ESSA Title Grants
- Department of Rehabilitation Services Grant
- Medicaid Reimbursement
- IDEA Grants
- Perkins Vocational Grant
- Elementary and Secondary School Emergency Relief Grants
- American Rescue Plan Elementary & Secondary School Emergency Relief Grants



In Fiscal Year 2023 District 205 will once again be a **Title I** District. District 205 will spend the majority of its 2023 Title I funding on tutoring programs and free summer school for students at risk of failing courses in core subject areas. IDEA Part B Flow Through funds are primarily used to pay the salaries for paraprofessionals to assist students in our special education programs.

LTHS also has a very successful vocational special education program for 16 to 22-year-old students and as a result receives over \$200,000 for that program annually from the Department of Rehabilitation Services (DRS). Funds from the **DRS Grant** continue to pay for two career facilitator positions to

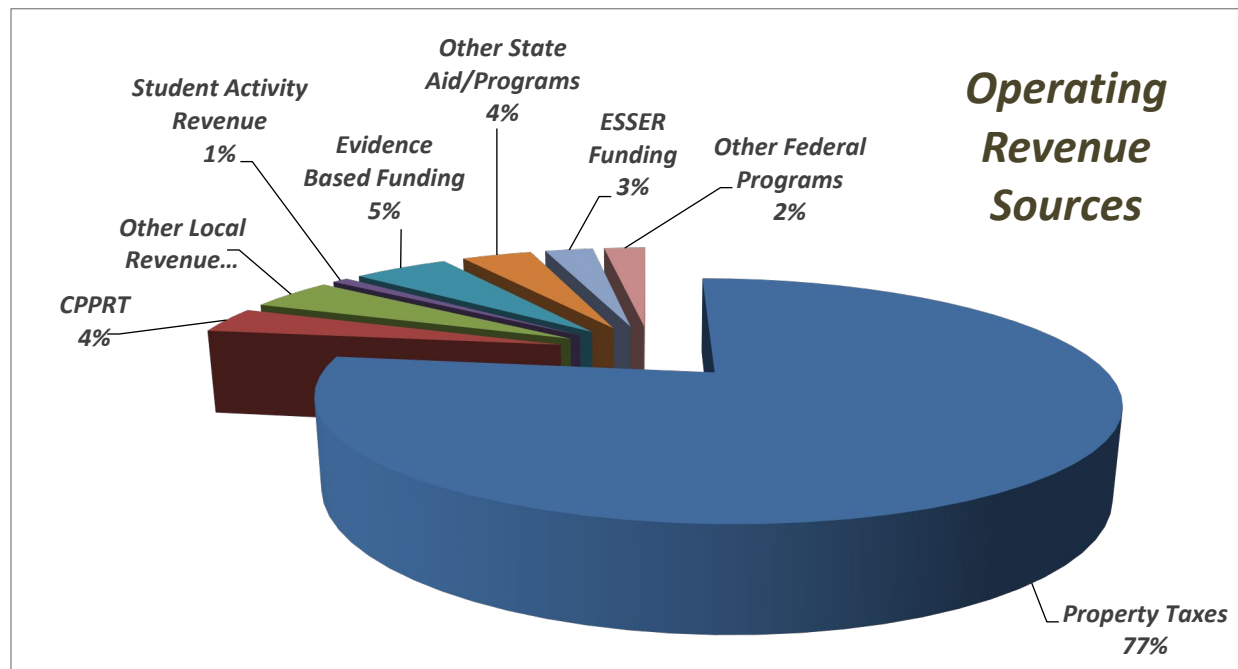
further advance the program's success in the area of competitive employment as well as the salaries of two paraprofessionals. In fiscal year 2023, the District will also pay a special projects coordinator to help transition the management of the new L-Town Grounds coffee shop that provides hands-on training for students in the vocational SPED program to the special education teaching staff. The coffee shop is located in The Port at East Campus and began covering its operational costs shortly after its grand opening in December 2021.

LTHS uses its Title II funding primarily for professional development of licensed staff and Title IV funding for a paraprofessional for the LTHS Porter Academic Recovery Center (PARC) created in March 2018. The PARC program provides additional academic and social/emotional support for students to whom a regular comprehensive high school structure is not an appropriate placement and for whom we do not have a viable or effective alternative. In fiscal year 2021, the District hired a licensed teacher for the PARC program as well (paid for with local revenue). In school year 2023, the Perkins grant will fund two career and technical education paraprofessionals as well as the purchase of supplies for CTE programs.



Budgeted federal revenue for fiscal year 2023 is about \$700,000 less than the federal revenue in the 2022 budget. The expiration of the US Department of Agriculture Food and Nutrition Service waivers that allowed school districts that did not previously participate in the National School Lunch Program (NSLP) to participate and serve free meals for all students during the COVID-19 pandemic caused LTHS to return to traditional a la carte school lunch programming for the 2022-2023 school year. Therefore, no NSLP reimbursement is budgeted in 2023. Federal revenue is expected to remain at higher than normal levels for fiscal year 2023 as the District plans to use the rest of its ESSER funding and about half of its ARP ESSER funding.

Revenue Summary

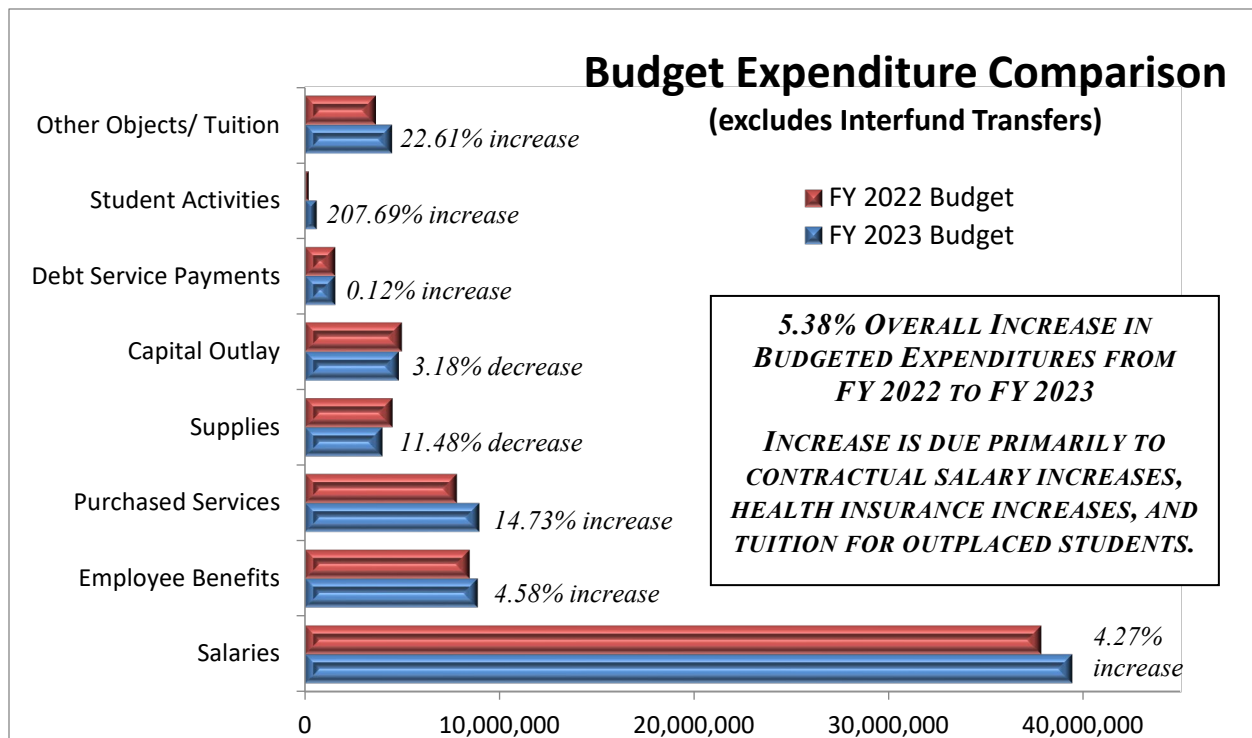


District 205's operating expenditures are supported primarily by local funding sources, the majority of which are local property taxes. This year 86% of the district's operating revenue will come from local sources. State sources account for 9% of all operating revenue and federal sources account for only 5% of all operating revenue.

The 2021-22 budget also includes another funding source (interfund transfers) that is not considered operating revenue. Interfund transfers are discussed in more detail in the Expenditure Summary section of this document.

Expenditure Summary

Many categories of district expenditures are projected to increase in fiscal year 2023. Some changes are the result of one-time expenditures while others are more permanent in nature and will affect the District's regular operating expenditures this year and many years into the future. These changes are depicted in the graph below and are discussed over the next few pages.



Salaries and employee benefits combined make up 66% of District 205's budgeted expenditures for 2023. Fiscal year 2022-23 is the second year of a three-year collective bargaining agreement (CBA) with the District 205 Council American Federation of Teachers Local 604 in which teachers receive average salary increases of approximately 4% each year. In addition to these base pay increases, all licensed staff received an additional 1.7% stipend to compensate for the addition of the Compass intervention period in the teacher daily schedule.



The District also has a collective bargaining agreement with several groups of support staff employees: custodians, maintenance, grounds, office professionals, paraprofessionals, and classified nurses. The five-year agreement includes 5% increases for three years (2021-22, 2022-23 and 2023-24) and then 4% increases for the last two years of the contract (2024-25 and 2025-26).

Most other employee groups received average salary increases of 5% for 2022-23. The only exceptions are for positions that have been difficult to fill, bus drivers and substitute teachers. In May 2022, the Board of Education approved a bus driver salary schedule for school year 2022-23 that gave drivers average raises of 6.7% to

continue closing the gap between LTHS bus driver pay rates and those of neighboring school districts and busing companies. These increases brought the starting bus driver rate up to \$21.50/hour. The nation continues to experience employee shortages affecting more than just the

District's transportation services; substitute teachers have been difficult to retain as well. In an attempt to attract more teachers subs to LTHS, in April 2022 the Board of Education approved an increase in the daily licensed substitute rate from \$110 to \$150 per day. The District also employs nine permanent substitutes (called task force subs) that report to either East or Central campus every day and cover last minute absences and partial day absences. The Board of Education also approved an increase in the Task Force Sub rate from \$150 to \$175 per day. All these things combined result in 2022-23 budgeted salaries increasing approximately 4.27% over 2021-22 budgeted salaries.

The employee benefits budget for 2023 increased from 2022 by 4.58%. This increase is the net effect of the following:

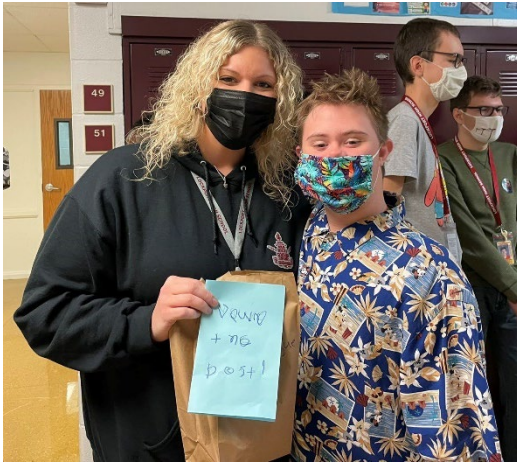
- ***Heath, Dental, Vision, and Life Insurance*** -

LTHS is one of four members of the Lockport Area Benefit Plan (LABP), a self-insured cooperative for health, dental, vision and life insurance, which leverages its size and claims experience to get the best possible insurance rate renewals from insurance carriers. The other members of the LABP are the Lockport Park District, Taft School District 90 and the Lockport Area Special Education Cooperative (LASEC). In 2023, premium rates for all three of the health insurance plan options offered by the LABP (traditional PPO plan, high-deductible PPO plan coupled with a health savings account (HSA), and HMO plan) increased 9.6%. Since the LABP is self-insured, the largest portion of its premium cost is medical and pharmacy claims for its participants. LABP claims for the prior 36 months exceeded medical trend data for BlueCross BlueShield's book of business causing the significant increase in premiums for 2022-2023. As of October 2022, LTHS has 130 employees in the high-deductible HSA plan, 44 employees in the HMO plan, and 216 in the traditional PPO plan. The combined number of employees in the lower cost plans (HMO and high-deductible HSA) is expected to keep growing each year as the gap between the cost of the three plans widens, new employees are enrolled in either the HMO or the HSA plan as required by the CBAs, and the District continues to make employer contributions to employees' HSA accounts. Dental insurance premiums did not change from 2022 to 2023. Vision insurance is 100% employee paid and life insurance premiums also remained the same for 2023.



- ***Health Savings Account Employer Contributions*** – As an incentive to employees to elect the less expensive high deductible plan health insurance coverage, LTHS contributes \$400 per year for single coverage and \$1,050 per year for family coverage to employees' health savings accounts. Beginning with the 2021 calendar year, the District also began contributing an additional matching HSA contribution, paid in the end of December, of up to \$300 for single, \$550 for employee plus kids or spouse, and \$950 for family. Due to this additional employer contribution employees contributed more to their HSA accounts, resulting in more matching contributions and employer HSA contributions increasing approximately 6.5% from 2022 to 2023.

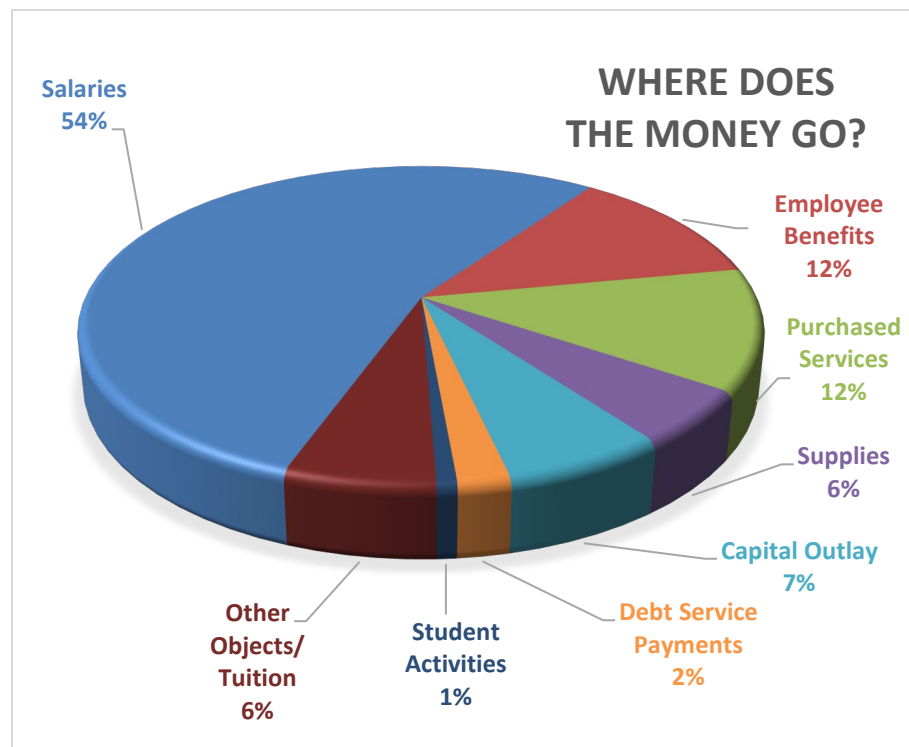
- **IMRF** – Every calendar year the District gets a new actuarially determined employer contribution rate from the Illinois Municipal Retirement Fund (IMRF). For calendar year 2023, District 205's IMRF employer contribution rate decreased to 8.18% from 9.16% in calendar year 2022. The 2022-23 fiscal year budget includes IMRF expenditures for half a year at the 2022 rate and half a year at the 2023 rate.



- **TRS, THIS, FICA, Medicare** – Employer contributions to the Teachers Retirement System (TRS), Teachers Health Insurance System (THIS), Social Security (FICA) and Medicare did not change in fiscal year 2023. Finally, TRS Employer Contribution on Federally Funded Salaries increased 0.18%;

this is only due on TRS salaries paid from federal grant funds and is typically budgeted along with the salaries in the federal grant budgets.

The increase in **purchased services** is due to a combination of significant increases in a few different expenditure line items. First, as teachers continue to deliver more curriculum electronically, more electronic resources are needed. The 2023 \$950,000 electronic resource budget line item includes the 3-year renewal of the electronic curriculum for all Integrated Math I, II and III classes as well as annual renewals for electronic resources for most other subjects. In addition, the District's ARP ESSER grant budget includes \$133,500 to be used for seminars, workshops, and other professional development opportunities for District staff. An allotment has been included in this grant budget item so that every licensed staff member has the opportunity to expand their knowledge base in an area pertinent to their growth as an educator.



Increased maintenance repairs and outsourced support services for students with individualized education plans also contribute to the increase in purchased services budgeted expenditures. The 2022-2023 budget includes \$859,610 for all repairs and maintenance to the District's buildings and grounds and \$300,000 for special education purchased services.

The final contributor to the increase in purchased services expenditures for 2022-23 is contracted security services. In April 2022, the LTHS Board of Education approved an intergovernmental agreement with the City of Lockport to supply Central and East campus each with a School



Resource Officer (SRO). The SROs are active members of the City of Lockport Police Department, which makes them employees of the City. Per the agreement, the District reimburses the City for the officers' salaries and benefits for the ten months that they are assigned to the District (the school calendar). This reimbursement of \$286,567 for fiscal year 2023 is recorded in purchased services in the Operations and Maintenance Fund.

While the budget for workers compensation and liability insurance only increased approximately one percent from 2022 to 2023, risk management costs are a significant expenditure and worth mentioning in this narrative. LTHS is a member of a self-insured cooperative called Collective Liability Insurance Cooperative (CLIC) for its property/casualty, liability, and workers compensation insurance. CLIC has been serving school districts for 40 years, has 188 member school districts that pool their resources for property/casualty coverage, and has 149 districts that pool resources for workers compensation coverage. LTHS has been a member of CLIC since July 1, 2006 and has realized significant insurance expense savings since joining. Over the years, CLIC has added benefits and increased coverage limits whenever possible. CLIC also provides member districts a number of risk management services annually like free webinars; free on-site staff training for common workplace risks like slips, trips and falls; access to an employment law help line; ransomware training; phishing testing; and Company Nurse phone triage service for reporting workplace accidents. The District's premiums are made up of three parts: package premiums for commercial policies, loss fund contributions, and administrative fees. CLIC uses a five year claims history to determine the required annual loss fund contributions for property/casualty, workers compensation, and school board legal liability. Loss fund contributions represent the District's equity in the CLIC cooperative. Equity is returned to districts after claim years are closed out. In fiscal year 2022, LTHS received a return of workers compensation equity for the claim years 2012-2013 through 2016-2017.

Lockport Township High School provides Chromebooks to every student upon entering Central Campus as a Freshman. Students keep and use the Chromebooks all four years of attendance at LTHS. The District's 1:1 program has been fully operational since fiscal year 2016. Upon the suggestion of the District's Director of Technology, LTHS began ordering chromebooks early, in the spring of the previous school year, to avoid delivery delays. Student chromebooks and the related necessary software and warranties represent a total 2022-23 budget expenditure of \$801,000, which is an increase of about 6% from 2021-2022. Despite this increase as well as significant increases in diesel fuel and natural gas, **supply expenditures** decreased 11.48% overall from 2021-22 to 2022-23.



The primary reason for the decrease in supplies is the end of universal free meals that were provided to all students during the COVID-19 pandemic. Two National School Lunch Programs: the Summer Food Service Program for 2020-21 and the Seamless Summer Option for 2021-2022 allowed the District to provide free meals to all students regardless of their family income. LTHS has returned to pre-pandemic food service operations for the 2022-2023 school year, which allows for more of the a la carte food options that high school students tend to prefer. Free meals are still provided to students that qualify, despite the District no longer participating in the National School Lunch Program.

The District contracts for food services with Quest Food Management Services, Inc. The current contract was approved in January 2021 and represents a three-year extension of the initial five-year contract. It provides that Quest manage the food service program and for LTHS to receive a guaranteed net revenue amount, which increases each year of the contract. Under this contract, the District only records the revenue from the guarantee, not the full cost and income for the food



service program; Quest records that income and expense. However, during the COVID-19 pandemic, under the National School Lunch Program, the District had to amend the contract with Quest to pay them a per meal cost for meal preparation in lieu of the regular contract guarantee arrangement. Under the per meal cost contract that the Board of Education approved for the 2022 school year, the District recorded the cost of the meals paid to Quest as expenditures and separately record the federal revenue received from the NSLP reimbursement, according to the Illinois State Board of Education's accounting guidelines. As a result, the 2021-2022 budget included \$1,000,000 in supplies expenditures for the cost of free meals and \$1,100,000 for the federal reimbursement while the 2022-2023 budget includes only \$112,500 for free meals and federal reimbursement. The District does, however, receive a small reimbursement for free meals served from the State of Illinois Free Lunch Program.

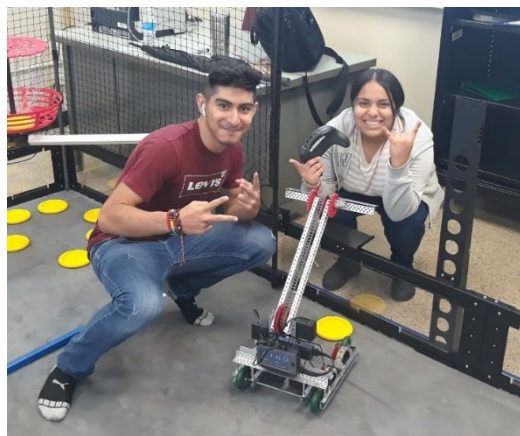
Quest also manages the District's food service satellite lunch program for both Milne-Kelvin Grove School District 91 and Fairmont School District 89. This is the tenth year of the program for District 89 and the ninth year for District 91. This satellite lunch program is intended as a community relations program, and as such District 205 is charging both feeder districts just enough to cover the cost of food, transporting the meals, and program oversight expenditures. There are offsetting revenue and expenditure line items in the budget for this program.

The final increase in budgeted supplies for the 2022-2023 fiscal year is L-Town Grounds expenditures. In November 2022, the District's vocational special education program opened L-Town Grounds, LTHS's very own coffee shop. L-Town Grounds provides on-site, hands-on vocational training for our 16 to 22-year-old students in the transition program. The students prepare and serve locally roasted coffee, tea, and hot cocoa to staff and students of LTHS. The shop has been extremely



successful; in its first year of operation it served over 19,000 beverages. The 2022-2023 budget includes supplies for the coffee shop of \$60,000 and offsetting revenue of \$60,000. As this is an educational program, any profits that may occur will be reinvested into the special education programs of the District.

Lockport 205 pays tuition to other public and private schools for students that have special educational needs according to their individualized education plans (IEPs) as well as students that attend vocational programs like cosmetology, veterinary science, criminal justice and fire science. This tuition varies every year based on the number and medical and educational needs of the students enrolled in the programs. For the 2022-23 school year, approximately \$3,739,000 has been budgeted for vocational and special education tuition, which is almost 25% more than the 2021-22 budget. This is the primary reason for the 22.61% increase in *other objects/tuition expenditures*.



School districts are now required to account for student activity expenditures and related revenue in their primary financial statements, according to Governmental Accounting Standards Board Statement No. 84 – Fiduciary Activities. Instead of reporting student activity fund transactions in a separate statement in the back of the District’s financial statements, the LTHS now has to record the revenue and expenditures for student activity accounts the same way it records all other revenue and expenditures of the District, which includes budgeting for these revenues and expenditures and is the reason for the significant increase in student activities expenditures. The 2022-2023 budget has \$600,000 budgeted in other expenditure and \$600,000 in other local revenue to account for this change in reporting student activity transactions.

As of June 30, 2022, District 205 had two *outstanding bond issues*: \$4,355,000 of Series 2017 General Obligation Limited Tax School Bonds and \$2,810,000 of Series 2019 General Obligation Limited Tax Refunding School Bonds. The 2019 bonds paid off the 2010 Build America Bonds during fiscal year 2020. Since the interest rate on the 2019 bonds is much lower than the interest rate on the 2010 bonds, the District saved approximately \$460,000 in interest expense over the life of the 2019 bonds through this refunding, net of the federal interest rate subsidy the District previously received on the Build America Bonds. The 2017 bonds and 2019 bonds will be paid off in fiscal years 2027 and 2031, respectively. Budgeted debt service expenditures for 2022-23 are consistent with those of 2021-22. When the 2019 refunding bonds were issued, the debt



repayment schedule was designed to keep the burden on taxpayers from drastically increasing and decreasing from year to year.

The 2022-23 budget includes expenditures for two **capital projects**: part of the cost for the first phase of the multi-year East Campus roof replacement project and the East Campus auditorium lighting and audio/visual upgrade project. In October 2021 the District's architect, a roofing expert, and a thermographer performed extensive audits of the roofs at East Campus, which included infrared images of sections of the roof. The results of these audits identified areas that need full replacement of roofing materials and as well as areas that can just have roofing overlaid. The areas that need full replacement are the highest priority and will be part of the first phase of the project. There is a total of \$816,160 in the 2022-2023 budget for part of the cost of the first phase of roof replacement at East Campus. The majority of this budgeted amount will be funded by ARP ESSER funds.



The East campus auditorium was constructed in 1996. After 25 years of operation, the audio, visual and lighting technology in the auditorium has outlived its useful life. In November 2021, the

District contracted with Berg Engineering and Threshold Acoustics to design the lighting and audio/visual bid specs, respectively. The Board of Education awarded the bid for this project in August 2022 to Excel Electric Inc. The work was originally planned to be done in December 2022 and January 2023; however material procurement delays have caused the work to move to summer 2023. There is \$990,000 in the 2023 budget for this project, however it is unlikely that all the work will be completed during fiscal year 2023. There will probably be expenditures budgeted in 2023-2024 for this project as well. This project will be funded from accumulated fund balance in the Operations and Maintenance Fund.

The combined budgeted expenditures for the two 2023 projects are approximately \$450,000 less than the 2022 budgeted capital projects expenditures. This is the primary reason for the 3.18% decrease in capital outlay expenditures in the 2023 budget.

The Illinois State Board of Education requires that school districts account for capital project expenditures, like the projects discussed above, in a capital projects fund. Accordingly, LTHS District 205 has budgeted all expenditures for these projects in the District's Capital Projects Fund (Fund 60). The Capital Projects Fund does not have its own source of revenue. As a result, transfers of funds from the Operations and Maintenance Fund to the Capital Projects Fund are budgeted in 2023 to cover the project expenditures. **Interfund transfers** are



shown in the budget as both revenue to the fund receiving the transfer and expenditures to the fund making the transfer out. Budgeting for these interfund transfers does not authorize the LTHS Business Office to post any transfers to the general ledger of the District. All interfund transfers need to be approved by the Board of Education prior to posting. The District's practice has been to have the Board of Education approve a single resolution approving interfund transfers to cover all expenditures related to each project. The Board of Education approved the Resolution Authorizing Inter-Fund Accounting Transfers to the Capital Projects Fund as follows:

- For the East Campus Roofing Replacement on October 18, 2021
- For the East Campus Auditorium Lighting and Audio/Visual Upgrades on January 24, 2022

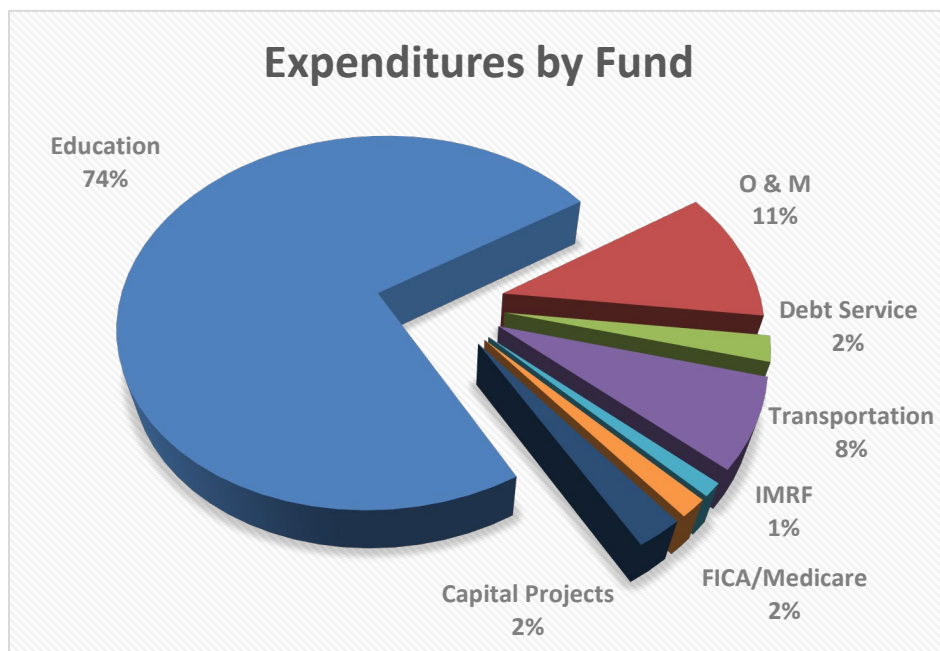
All the Auditorium expenditures budgeted in 2022-23 will be funded from accumulated fund balance of the Operations & Maintenance Fund. The portion of the Roofing project expenditures budgeted in 2022-23 not covered by ARP ESSER funds will be paid from operating revenues of the Operations & Maintenance Fund.

During both the 2019-2020 and 2020-2021 school years, as a result of the COVID-19 pandemic, LTHS's Transportation Fund expenditures were significantly less than originally budgeted for those years, resulting in excess Fund Balance in the Transportation Fund. Illinois School Code allows the District to transfer funds between the operating funds of the District to assist in meeting currently anticipated expenditures in the other operating funds according to the following procedures. As a result, the 2022-2023 budget includes interfund transfers between the Transportation Fund and Educational Fund of \$2,500,000 and between the Transportation Fund and the Operations and Maintenance Fund of \$1,000,000.

As always, the administration of Lockport Township High School District 205 will continue to monitor all of its expenditures to provide the most cost effective means to deliver a high quality educational experience to our students.

The chart to the right shows the expenditures of LTHS District 205 by fund. A definition of each of the District's funds is listed below.

Education Fund: The main fund of a school district. This fund accounts for all expenses related to the education of students including the regular school day as well as all after school activities. Teachers, paraprofessionals, administrators, and other educational support staff are paid from this fund.



Operations & Maintenance: This fund pays for all building and grounds related expenses. Expenditures include salaries for maintenance and custodial staff, cost of utilities, cleaning supplies, and maintenance of the outdoor facilities.

Debt Service: This fund is responsible for the payment of all district debt. Principal and Interest for the two outstanding bond series are paid from this fund.

Transportation: This fund pays for all expenses associated with the transportation of students. This includes the bus driver expenses, the purchase and maintenance of school buses, and fuel expenditures.

IMRF: This fund is for retirement expenses for non-licensed staff who are members of the Illinois Municipal Retirement Fund.

FICA/Medicare: This fund pays Social Security and Medicare expenses for all employees.

Capital Projects: All expenses for capital projects must be paid from this fund.

Working Cash Fund: There are no expenses from this fund. The fund is used for internal borrowing or permanent transfers (abatements), if necessary.



Program Changes and Enhancements

Each year School District 205 makes changes to its Educational Programs to improve services to students. There are also facility improvements and other maintenance issues, which are addressed and supported in the school district budget. The following initiatives and projects are included in the budget for Fiscal Year 2023.

- ❖ To assist LTHS teachers in delivering curriculum through technology, the FY 2022 budget includes \$1,721,847 for instructional and support services web-based software. The biggest single expenditure in this area is a three-year renewal of a math curriculum product called EnVision Integrated Mathematics through Savvas Learning Company (formerly Pearson K12 Learning). The total cost of this product for 3-year renewal licensing of \$159,000 is budgeted in fiscal year 2023. Some of the other programs used across the curriculum include:
 - ✓ Chromebook management software
 - ✓ My Math Lab by Savvas Learning also for Math
 - ✓ STAR Reading Enterprise, NewsELA and TurnItIn.com for English
 - ✓ SchoolLinks college and career readiness software in the Guidance Department
 - ✓ Panorama Education online social-emotional learning assessment, monitoring and intervention tool (paid from Federal Emergency Coronavirus grant funds)
 - ✓ Easy IEP to assist the Special Education Department in the required tracking of student Individualized Education Plans
 - ✓ 5Lab data analytics online tool to assist the District with student achievement data analysis
 - ✓ 5Cast five-year financial forecasting online tool
 - ✓ Online textbook subscriptions for many subjects



- ❖ Chromebooks were budgeted for the freshman class. The estimated cost of this purchase is \$450,000.

- ❖ Multi-year insurance plans for all chromebooks currently owned by the District were budgeted at \$226,000.

- ❖ According to the District's bus replacement schedule, six school buses will be retired in 2022-23 and be replaced with six new school buses. A bid was performed for these buses in fiscal year 2022 so they would be ready for the start of the 2022-23 school year. Total cost budgeted, net of trade-ins, is \$555,498. This purchase will be paid

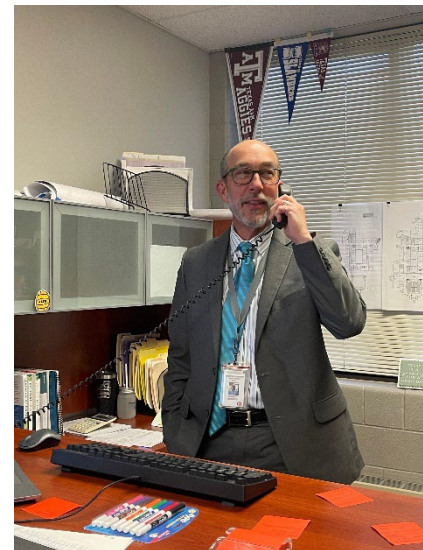
from accumulated fund balance in the Transportation Fund for the 2023 fiscal year to support the District's goal of 6-12 months cash on hand, by fund.

- ❖ LTHS owns a fleet of 12 cars used for driver education behind the wheel training that were purchased between 2012 and 2015. The 2022-23 budget includes \$112,000 to begin replacing the oldest of these vehicles.
- ❖ LTHS previously leased six 14-passenger activity buses to transport students for various sports and after school activities. The District purchased two activity buses that it previously leased during 2018-19. The 2022-23 budget includes continuing to lease four more activity buses for a total lease expense of \$42,544.
- ❖ A significant part of the student experience as a Porter is involvement in activities and athletics. To that end the 2022-23 budget includes \$1,119,366 for coaches and athletic event workers and \$410,871 for activity sponsors.



- ❖ As discussed in the Expenditure Summary of this document, District 205 is a member of a self-insured cooperative for property, casualty, school board legal liability, auto, student accident, cyber liability, and workers' compensation insurance. Total insurance expense budgeted in 2022-23 for these policies is \$835,342.
- ❖ The cost for the Treasurer's Bond for the Board appointed Treasurer for the District, the Director of Business Services, is budgeted for \$24,643 in fiscal year 2023.
- ❖ Approximately \$47,000 is included in the 2022-23 budget for LTHS staff members to develop/revise curriculum through approved summer curriculum projects. Additional funds are also budgeted from the District's IDEA Grant to give teachers in co-taught classrooms time to work together on curriculum.
- ❖ Diesel fuel for the District's 51 school buses and gasoline for the District's 12 driver education cars is budgeted at \$325,000 for 2022-23. This is up \$100,000 from fiscal year 2022 due to inflation.
- ❖ In spring of 2022 LTHS students took 1163 Advanced Placement (AP) exams. The 2022-2023 budget assumes that at least as many exams will be taken by LTHS students in the spring of 2023. \$115,000 is budgeted for AP examinations in the 2023 budget.
- ❖ LTHS leases teacher laptops over a three-year period. School year 2022-23 is year three of the lease agreement that was approved by the Board of Education in April 2020. The \$93,000 lease payment per this agreement is in purchased services in the 2023 budget.

- ❖ In addition to chromebook and instructional technology use, the LTHS student fee of \$315 includes paperback books for English classes. \$100,000 is budgeted in 2022-23 to purchase the almost 10,000 paperback books that will be read by LTHS students this year.
- ❖ To protect the District from the increase in ransomware attacks across the nation, the District has contracted with a cybersecurity company to perform network monitoring for the District's servers, desktops and laptops for malware and other malicious activity attempts. This company will also provide training for District employees regarding cybersecurity awareness and assist the District with compliance with network security best practices and maintaining compliance with the Student Online Personal Protection Act (SOPPA). The cost of this contract (\$61,408) is budgeted as part of the District's ARP ESSER grant in the 2022-2023 budget.
- ❖ In addition to the items listed above, the following facility improvements have been budgeted for the Central Campus:
 - ✓ Add air conditioning to kitchen & server room - \$32,000
 - ✓ New countertops in the Family & Consumer Science Classrooms - \$21,200
 - ✓ Replace furniture throughout the building - \$47,500
 - ✓ HVAC improvements throughout the building - \$20,200
- ❖ In addition to the items listed above, the following facility improvements have been budgeted for the East Campus:
 - ✓ Replace 45 cameras - \$55,000
 - ✓ Move Porter Pride Store to the East cafeteria - \$42,200
 - ✓ Welding room improvements - \$30,500
 - ✓ Smoke detector replacement - \$30,000
 - ✓ Sweeper & long jump covers for fieldhouse - \$34,000
 - ✓ Furniture & appliance replacement throughout the building - \$257,200
 - ✓ Replace office furniture and equipment at District Office - \$35,000
- ❖ In addition to the items listed above, the following facility improvements have been budgeted for the District's Grounds:
 - ✓ Sidewalk replacement at Central Campus - \$26,000
 - ✓ Replace mower - \$25,000
 - ✓ Purchase front mount tractor - \$24,000



Future Concerns

As of June 30, 2022, Lockport Township High School District 205 is in good financial health. In August 2019, after reviewing the District's finances, Moody's Investors Service assigned a rating of Aa1 to the District's Series 2019 bonds that were issued to refund the District's 2010 Bonds in fiscal year 2020. This is the second highest rating that Moody's awards. As long as the District has outstanding bond debt, Moody's continues to review the District's annual financial statements. To maintain this high level of financial health, District Administration, at the direction of the Board of Education, will continue to budget and spend conservatively according to the goals of the District. These actions will preserve the District's resources in the event items outside of District control threaten those resources.

The most significant outside influences on all Illinois public school districts right now are staffing shortages, high levels of inflation, and political unrest.

While Lockport Township High School District 205 was almost fully staffed for the 2021-2022 school year, the hiring season was difficult as the market was very competitive. The District has been able to fill all bus driver and teacher positions for 2022-2023, but still has a bus mechanic position open as well as a number of paraprofessional positions. Staffing shortages have already affected the District's finances through the need to increase hourly wage rates to attract and retain employees. This pattern is expected to continue into the next few years as District employees, like the District, feel the effects of rising inflation on their home budgets.

The consumer price index for calendar year 2021 ended at a ten-year high year-over-year increase of 7.0%. Calendar year 2022 is expected to end near the same percentage. These levels of high inflation will affect many District expenditures as well as the District's 2022 and 2023 tax levies. The District will need to monitor its budgeted expenditures carefully and may need to use fund balance reserves in the short term if expenditures begin to exceed revenue collected.

It is uncertain what the effect political unrest throughout the United States and the State of Illinois will have on Illinois public school districts like Lockport Township High School District 205, but the District will monitor local elections as well as legislation introduced that might affect the District's financial position in the coming months.

Another significant consideration for Lockport Township High School District 205's future finances relates to the District's Central Campus building, which is over 100 years old. The District's Board of Education and the Lockport community will need to determine how Central Campus will fit into the future plans of the District. District administration has begun discussions regarding the instructional needs of its students and how Central Campus may be renovated to accommodate new programs to make sure all students are college or career ready when they graduate. Central Campus will be properly maintained, as it has been thus far, until the Board of Education decides on a plan for potential renovation.



The administration of Lockport Township High School District 205 continues to monitor these concerns. For more information on District 205 please feel free to visit the web page at www.lths.org or you may contact Stefanie Croix, Director of Business Services at scroix@lths.org.

Lockport Township High School District 205
2022-2023 Overall Budget Summary

	Education	Operations & Maintenance	Debt Service	Transportation	I.M.R.F.	FICA Medicare	Capital Projects	Working Cash	Total
<i>Revenue:</i>									
Local Sources	48,137,405	6,427,129	1,513,308	3,102,010	821,095	1,107,701	110,000	18,800	61,237,448
State Sources	4,639,059	-	-	1,675,599	-	-	-	-	6,314,658
Federal Sources	2,817,957	628,660	-	-	390	-	-	-	3,447,007
Total Direct Revenue	55,594,421	7,055,789	1,513,308	4,777,609	821,485	1,107,701	110,000	18,800	70,999,113

Expenditures:

Salaries	34,637,111	2,976,415	-	1,825,154	-	-	-	-	39,438,680
Employee Benefits	5,801,046	665,639	-	429,160	821,485	1,107,701	-	-	8,825,031
Purchased Services	5,240,274	1,700,815	-	2,013,295	-	-	-	-	8,954,384
Supplies and Materials	2,218,831	1,297,750	-	464,000	-	-	-	-	3,980,581
Capital Outlay	1,036,843	1,286,570	-	692,498	-	-	1,806,160	-	4,822,071
Tuition, Debt Payments, Other	4,960,219	101,000	1,565,850	11,000	-	-	-	-	6,638,069
Termination Benefits	12,710	17,600	-	10,000	-	-	-	-	40,310
Total Direct Expenditures	53,907,034	8,045,789	1,565,850	5,445,107	821,485	1,107,701	1,806,160	-	72,699,126

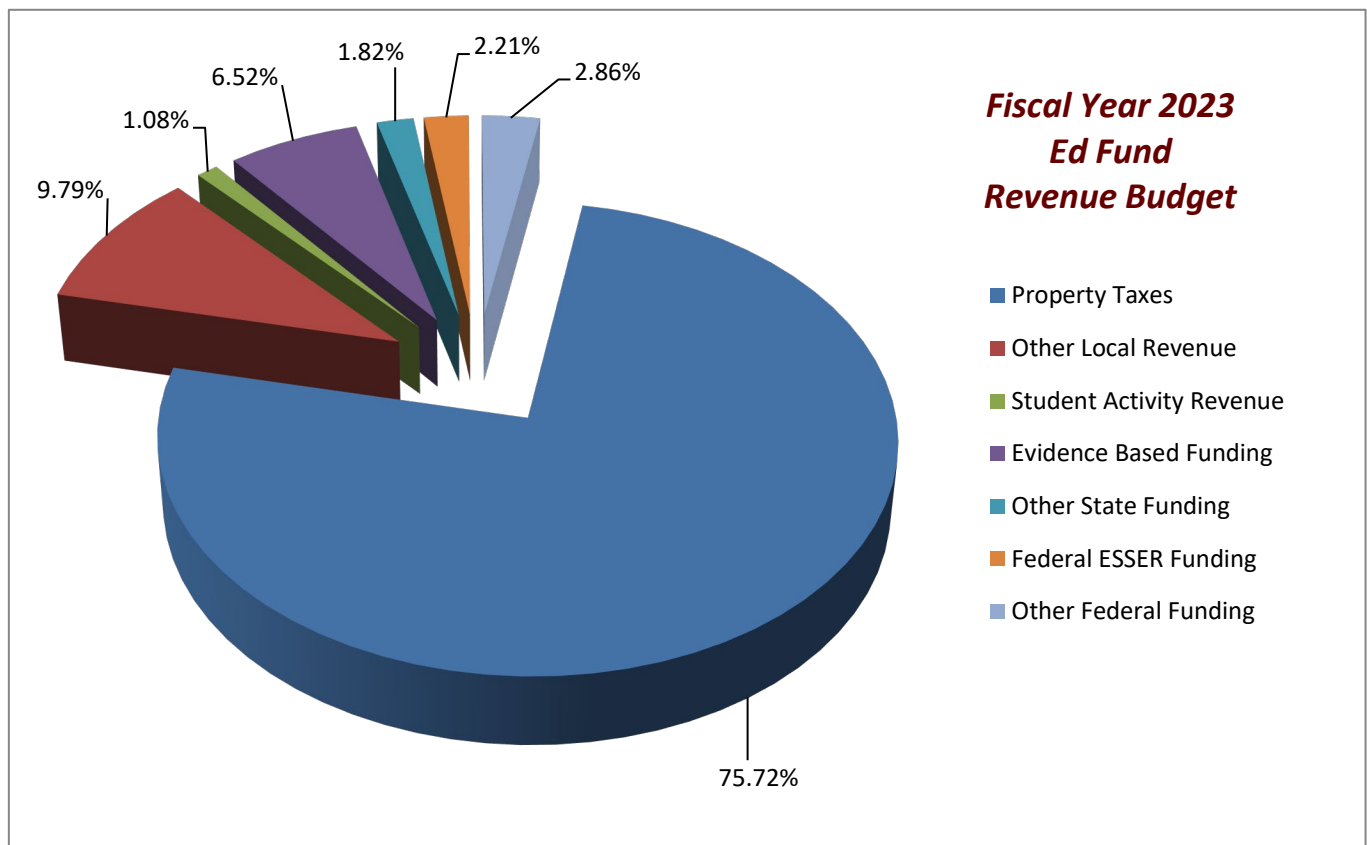
Fund Balance:

Fund Balance-July 1, 2022 <i>(unaudited)</i>	46,886,080	9,039,505	2,197,310	9,747,951	1,412,016	1,053,151	826,968	1,157,866	72,320,847
Revenue Over (Under) Expenditures	1,687,387	(990,000)	(52,542)	(667,498)	-	-	(1,696,160)	18,800	(1,700,013)
Other Financing Sources (Transfers In)	2,500,000	1,000,000	-	-	-	-	1,806,160	-	5,306,160
Other Financing Uses (Transfers Out)	-	(1,806,160)	-	(3,500,000)	-	-	-	-	(5,306,160)
Fund Balance-June 30, 2023 <i>(Projected)</i>	51,073,467	7,243,345	2,144,768	5,580,453	1,412,016	1,053,151	936,968	1,176,666	70,620,834

<i>Estimated Months Cash on Hand</i>	11	11	n/a	12	21	11	n/a	n/a	12 <i>(Operating Funds)</i>
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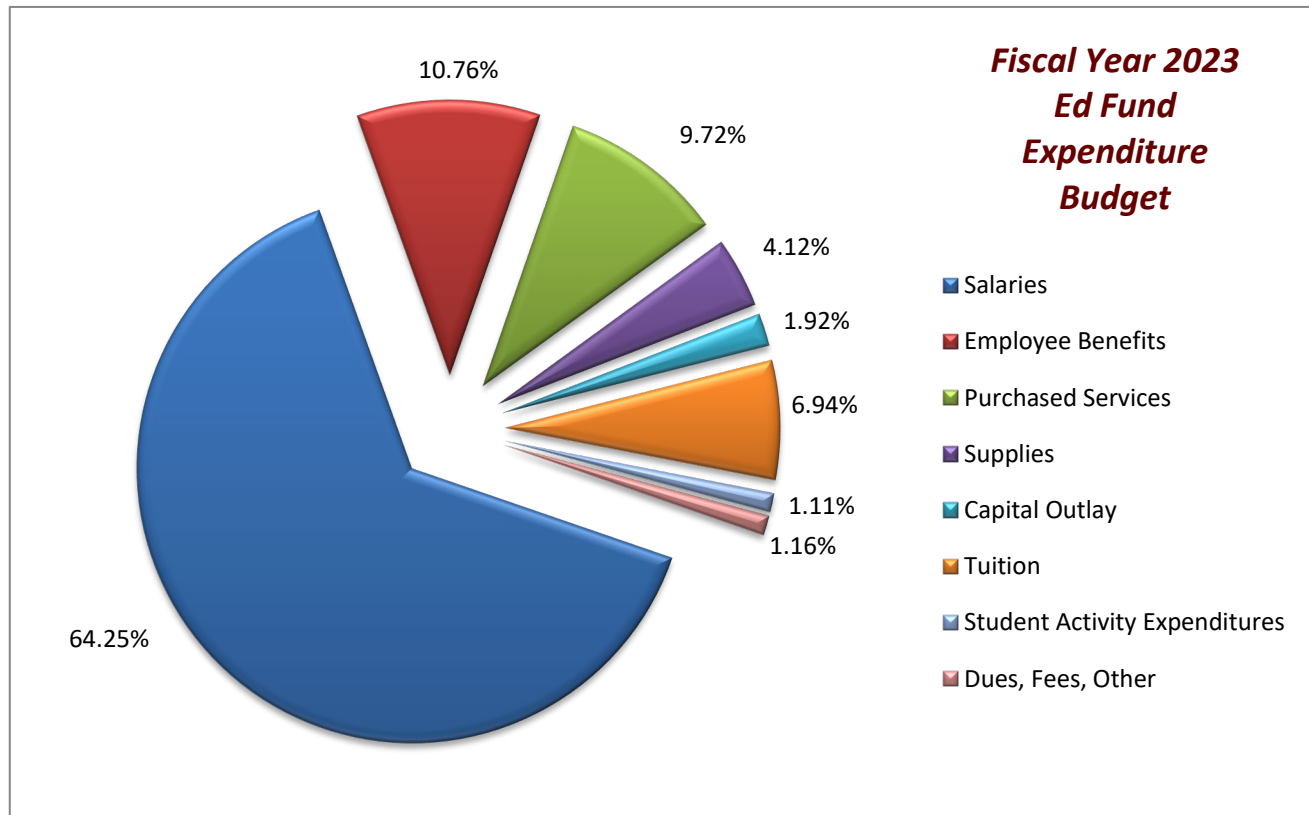
Education Fund Revenue Summary

	FY 2023 Budget	FY 2022 Budget	FY 2022 Actual
Property Taxes	42,097,018	39,668,333	43,018,281
Other Local Revenue	5,440,387	3,385,949	5,164,181
Student Activity Revenue	600,000	195,000	681,626
Evidence Based Funding	3,626,802	3,509,444	3,514,498
Other State Funding	1,012,257	1,015,682	1,065,812
Federal ESSER Funding	1,227,133	840,825	546,952
Other Federal Funding	1,590,824	2,612,196	3,518,241
	<u>55,594,421</u>	<u>51,227,429</u>	<u>57,509,591</u>



Education Fund Expenditure Summary

	FY 2023 Budget	FY 2022 Budget	FY 2022 Actual
Salaries	34,637,111	33,302,565	32,419,480
Employee Benefits	5,801,046	5,444,661	5,377,149
Purchased Services	5,240,274	4,428,581	3,788,602
Supplies	2,218,831	2,956,787	3,992,913
Capital Outlay	1,036,843	776,208	772,383
Tuition	3,739,500	2,992,500	2,702,751
Student Activity Expenditures	600,000	195,000	567,687
Dues, Fees, Other	620,719	496,725	172,067
Termination Benefits	12,710	26,700	33,514
	<u>53,907,034</u>	<u>50,619,727</u>	<u>49,826,546</u>



Education Fund Fund Balance Summary

Fund Balance July 1, 2022	46,886,080
+ Projected Revenues	55,594,421
- Projected Expenditures	(53,907,034)
+ Transfer from Transportation Fund	2,500,000
Fund Balance June 30, 2023	<u>51,073,467</u>



Lockport Township High School District 205
Budgeted Revenue - Education Fund
Fiscal Year: 2022-2023

<u>Account Number</u>	<u>Description</u>	<u>2023 Budget</u>	<u>2022 Budget</u>	<u>2022 Actual (Unaudited)</u>
10.0000.0000.00.01000.1110	Gen Levy-Current Year	\$ 24,570,524.00	\$ 17,020,958.00	\$ 19,973,098.79
10.0000.0000.00.02000.1110	Gen Levy-First Prior Year	\$ 17,472,943.00	\$ 22,647,375.00	\$ 22,990,782.72
10.0000.0000.00.03000.1110	Gen Levy-Other Years	\$ -	\$ -	\$ (6,813.65)
10.0000.0000.00.01000.1190	Other Levy-Current Year	\$ -	\$ -	\$ 61,212.97
10.0000.0000.00.02000.1190	Other Levy-First Prior Year	\$ 53,551.00	\$ -	\$ -
10.0000.0000.00.00000.1210	Mobile Home Privilege Tax	\$ 950.00	\$ 950.00	\$ 1,016.99
10.0000.0000.00.00000.1230	Corp Pers Prop Rep Tax	\$ 2,572,708.00	\$ 1,308,458.00	\$ 2,629,733.12
10.0000.0000.00.02000.1321	Tuition-Fresh Start	\$ 45,000.00	\$ 38,000.00	\$ 46,988.00
10.0000.0000.00.03000.1321	Tuition-Summer-Pupils	\$ 50,000.00	\$ 60,000.00	\$ 56,953.00
10.0000.0000.00.01000.1510	Interest on Investments	\$ 300,000.00	\$ 11,000.00	\$ 20,909.00
10.0000.0000.00.02000.1510	Interest on Taxes	\$ 3,429.00	\$ 7,841.00	\$ 1,060.09
10.0000.0000.00.00890.1690	Fairmont Lunch Revenue	\$ 181,000.00	\$ 100,000.00	\$ 176,249.96
10.0000.0000.00.00910.1690	District 91 Lunch Revenue	\$ 120,000.00	\$ 150,000.00	\$ 181,819.45
10.0000.0000.00.00000.1711	Admissions-Athletic	\$ 4,000.00	\$ -	\$ 4,646.00
10.0000.0000.00.01000.1711	Invitational Revenue	\$ 50,000.00	\$ 25,000.00	\$ 89,673.60
10.0000.0000.00.02000.1711	IHSA Revenue	\$ 15,000.00	\$ 6,000.00	\$ 26,479.38
10.0000.0000.00.15020.1711	Athletic Admissions-Boys Basketball Gate Receipts	\$ -	\$ -	\$ 523.25
10.0000.0000.00.15040.1711	Athletic Admissions-Football Gate Receipts	\$ 20,000.00	\$ -	\$ 25,050.99
10.0000.0000.00.15041.1711	Athletic Admissions-Football Season Tickets	\$ -	\$ -	\$ 66.60
10.0000.0000.00.15042.1711	Athletic Admissions-Powder Puff Gate Receipts	\$ 3,000.00	\$ -	\$ 3,989.00
10.0000.0000.00.00000.1719	Admissions-Drama	\$ 1,000.00	\$ -	\$ 930.00
10.0000.0000.00.00000.1720	SCHOOL FEES	\$ 1,100,000.00	\$ 1,200,000.00	\$ 1,011,358.65
10.0000.0000.00.01000.1720	Student Fee-Gym Suit	\$ 35,000.00	\$ 30,000.00	\$ 39,592.00
10.0000.0000.00.02000.1720	Student Fee-Locks and Heart Monitors	\$ 24,000.00	\$ 20,000.00	\$ 24,329.00
10.0000.0000.00.03000.1720	Testing Fees	\$ 100,000.00	\$ 85,000.00	\$ 104,774.08
10.0000.0000.00.05000.1720	Student Fees-Parking	\$ 45,000.00	\$ 41,200.00	\$ 49,200.00
10.0000.0000.00.09000.1720	Student Fee-Other	\$ 30,000.00	\$ 30,000.00	\$ 32,551.20
11.0000.0000.00.15480.1790	Fund Raising-Swim Club	\$ 5,000.00	\$ 5,000.00	\$ -
12.0000.0000.00.00000.1799	Student Activity Accounts Revenue	\$ 600,000.00	\$ 195,000.00	\$ 681,625.71
10.0000.0000.03.00000.1811	Textbooks-Regular-East	\$ -	\$ -	\$ 190.00
10.0000.0000.00.00000.1920	Contributions and Donations	\$ 20,000.00	\$ 20,000.00	\$ 28,033.87
10.0000.0000.00.02000.1920	Andrew Foundation Grants	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
10.0000.0000.00.00000.1950	Refund-Prior Year Expense	\$ 20,000.00	\$ 10,000.00	\$ 71,085.79
10.0000.0000.00.00000.1960	TIF Surplus	\$ 10,000.00	\$ 9,000.00	\$ 12,423.08
10.0000.0000.00.00000.1970	Driver Education Fees	\$ 75,000.00	\$ 35,500.00	\$ 76,978.00
10.0000.0000.00.00000.1980	Vendor Contract Revenue	\$ 270,300.00	\$ 15,000.00	\$ 21,879.69
10.0000.0000.00.01000.1992	Porter Pride Store Revenue	\$ 20,000.00	\$ -	\$ 23,271.55
10.0000.0000.00.02000.1992	Resale-Sign Making	\$ -	\$ 2,000.00	\$ 690.00
10.0000.0000.00.06000.1992	CCC Program Revenue	\$ 60,000.00	\$ 1,000.00	\$ 59,497.73
10.0000.0000.00.15990.1993	Camp Fees-Athletics	\$ 150,000.00	\$ 100,000.00	\$ 164,489.38
11.0000.0000.00.15460.1993	Fees-CWC Programs	\$ 10,000.00	\$ 5,000.00	\$ 12,078.23
11.0000.0000.00.15470.1993	Fees-Aquatics	\$ 5,000.00	\$ 5,000.00	\$ 6,270.00
11.0000.0000.00.15480.1993	Fees-Swim Club	\$ 50,000.00	\$ 40,000.00	\$ 63,773.40
10.0000.0000.00.00000.1999	Other Revenue	\$ 35,000.00	\$ 15,000.00	\$ 85,627.15
Total Education Fund Local Revenue		\$ 48,137,405.00	\$ 43,249,282.00	\$ 48,864,087.77
10.0000.0000.00.00000.3001	Evidence Based Funding Formula	\$ 3,626,802.00	\$ 3,509,444.00	\$ 3,514,498.11
10.0000.0000.00.00000.3100	Special Ed-Priv Facility	\$ 800,000.00	\$ 800,000.00	\$ 815,018.19
10.0000.0000.00.00000.3120	Special Ed-Orphanage	\$ 67,458.00	\$ 88,293.00	\$ 74,250.93
10.0000.0000.00.00000.3130	Special Ed-Orphanage Summer	\$ -	\$ -	\$ 14,558.00
10.0000.0000.00.32200.3220	Voc Ed-Secondary C.T.E.I.G.	\$ 89,541.00	\$ 89,541.00	\$ 89,541.00
10.0000.0000.00.32350.3235	Agricultural Ed Grant	\$ 4,848.00	\$ 1,248.00	\$ 1,500.00
10.0000.0000.00.33600.3360	State Free Lunch/Breakfast	\$ 2,000.00	\$ -	\$ 21,752.81
10.0000.0000.00.33700.3370	Drivers Education	\$ 45,000.00	\$ 36,600.00	\$ 45,780.56
10.0000.0000.00.38000.3999	State Library Grant	\$ 3,410.00	\$ -	\$ 3,410.08
Total Education Fund State Revenue		\$ 4,639,059.00	\$ 4,525,126.00	\$ 4,580,309.68

Lockport Township High School District 205
Budgeted Revenue - Education Fund
Fiscal Year: 2022-2023

<u>Account Number</u>	<u>Description</u>	2023 Budget	2022 Budget	2022 Actual (Unaudited)
10.0000.0000.00.00000.4210	National School Lunch Program	\$ -	\$ -	\$ 1,480,307.72
10.0000.0000.00.00000.4220	School Breakfast Program	\$ -	\$ -	\$ 7,671.88
10.0000.0000.00.42250.4225	Summer Food Service Program	\$ -	\$ 1,100,000.00	\$ 19,320.55
10.0000.0000.00.43000.4300	Title I-Low Income	\$ 319,587.00	\$ 258,845.00	\$ 267,125.34
10.0000.0000.00.44000.4400	Title IV-A SSAE	\$ 18,355.00	\$ 17,655.00	\$ 22,186.00
10.0000.0000.00.46200.4620	Special Ed-IDEA-Flow Through	\$ 669,656.00	\$ 655,161.00	\$ 829,667.00
10.0000.0000.00.46250.4625	Special Ed-IDEA-Room & Board	\$ -	\$ 44,000.00	\$ 12,627.18
10.0000.0000.00.47450.4799	V.E.-Perkins-Title III	\$ 82,617.00	\$ 65,990.00	\$ 62,549.72
10.0000.0000.00.49320.4932	Title II-Teacher Quality	\$ 68,109.00	\$ 64,045.00	\$ 141,882.00
10.0000.0000.00.49910.4991	Medicaid Matching Funds	\$ 101,000.00	\$ 45,000.00	\$ 147,230.77
10.0000.0000.00.49920.4992	Fee for Service	\$ 105,000.00	\$ 105,000.00	\$ 140,166.46
10.0000.0000.00.01000.4998	ORS Grant	\$ 226,500.00	\$ 226,500.00	\$ 216,225.00
10.0000.0000.00.03000.4998	ESSER Grant	\$ 1,041,631.00	\$ 840,825.00	\$ 546,952.00
10.0000.0000.00.04000.4998	A.F.J.R.O.T.C. Reimbursement from Air Force	\$ -	\$ 30,000.00	\$ -
10.0000.0000.00.09000.4998	Other Federal Grants	\$ -	\$ -	\$ 171,281.00
10.0000.0000.00.49986.4998	ARP McKinney Vento Homeless	\$ 13,157.00	\$ -	\$ -
10.0000.0000.00.49987.4998	ARP IDEA	\$ 172,345.00	\$ -	\$ -
Total Education Fund Federal Revenue		\$ 2,817,957.00	\$ 3,453,021.00	\$ 4,065,192.62
Total Education Fund Revenue		\$ 55,594,421.00	\$ 51,227,429.00	\$ 57,509,590.07
10.0000.0000.00.00000.7130	Transfer Among Funds	\$ 2,500,000.00	\$ -	\$ -
Total Education Fund Other Financing Sources		\$ 2,500,000.00	\$ -	\$ -

Lockport Township High School District 205
Budgeted Expenditures - Education Fund
Fiscal Year: 2022-2023

Account Number	Description	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
10.1130.1120.00.00000.0000	Salaries - Regular Education		\$ 22,000.00	\$ 111,110.00	\$ 25,528.60
10.1130.1120.00.00020.0000	Salaries - Fine Arts	11	\$ 848,382.00	\$ 749,900.00	\$ 746,111.34
10.1130.1120.00.00050.0000	Salaries - English	32.5	\$ 2,687,196.00	\$ 2,663,100.00	\$ 2,688,195.53
10.1130.1120.00.00060.0000	Salaries - World Languages	18	\$ 1,687,480.00	\$ 1,581,700.00	\$ 1,579,791.38
10.1130.1120.00.00080.0000	Salaries - Physical Education	26.5	\$ 2,527,840.00	\$ 2,455,800.00	\$ 2,446,980.16
10.1130.1120.00.00110.0000	Salaries - Mathematics	29.5	\$ 2,640,493.00	\$ 2,619,800.00	\$ 2,607,487.11
10.1130.1120.00.00130.0000	Salaries - Science	26	\$ 2,334,773.00	\$ 2,332,100.00	\$ 2,362,951.41
10.1130.1120.00.00150.0000	Salaries - Social Studies	23	\$ 1,934,357.00	\$ 1,879,000.00	\$ 1,849,292.29
10.1130.1120.00.00400.0000	Salaries - AFJROTC		\$ -	\$ 82,807.00	\$ -
10.1130.1120.00.11130.0000	Salaries - Homebound Tutoring		\$ 10,000.00	\$ 15,000.00	\$ 153.60
10.1130.1120.00.33050.0000	Salaries - TBE - TPI	1	\$ 118,602.00	\$ 112,691.00	\$ 112,035.34
10.1130.1120.00.49982.0000	Instructional Staff Salaries - ESSER II Grant		\$ 42,257.00	\$ 479,857.00	\$ 344,436.62
10.1130.1120.00.49983.0000	Instructional Staff Salaries - ARP ESSER III Grant	2	\$ 539,128.00	\$ -	\$ -
10.1130.1140.00.33050.0000	Salaries-Paraprofessional-ELL	1	\$ 30,980.00	\$ 29,600.00	\$ 29,314.29
10.1130.1140.00.49986.0000	Para Salaries - ARP MV Homeless		\$ 3,000.00	\$ -	\$ -
10.1130.1150.00.00000.0000	Salaries - Office Professionals	2	\$ 71,697.00	\$ 68,600.00	\$ 50,617.78
10.1130.1220.00.00000.0000	Salaries - Teacher Subs		\$ 402,800.00	\$ 375,000.00	\$ 317,160.99
10.1130.1220.00.00020.0000	Salaries - Teacher Subs		\$ -	\$ -	\$ 1,320.00
10.1130.1220.00.00050.0000	Salaries - Teacher Subs		\$ -	\$ -	\$ 19,005.83
10.1130.1220.00.00060.0000	Salaries - Teacher Subs		\$ -	\$ -	\$ 8,329.52
10.1130.1220.00.00080.0000	Salaries - Teacher Subs		\$ -	\$ -	\$ 13,350.00
10.1130.1220.00.00110.0000	Salaries - Teacher Subs		\$ -	\$ -	\$ 30,867.12
10.1130.1220.00.00130.0000	Salaries - Teacher Subs		\$ -	\$ -	\$ 12,573.28
10.1130.1220.00.00150.0000	Salaries - Teacher Subs		\$ -	\$ -	\$ 16,501.61
10.1130.1220.00.49982.0000	APEX Subs ESSER II		\$ -	\$ 60,204.00	\$ 6,750.00
10.1200.1120.00.00000.0000	Salaries - Special Education	2	\$ 141,878.00	\$ 171,000.00	\$ 149,046.92
10.1200.1120.00.46200.0000	Salaries - Teachers-IDEA		\$ 7,680.00	\$ 7,680.00	\$ 34,078.81
10.1200.1120.00.46990.0000	Salaries - Step Grant		\$ -	\$ 2,000.00	\$ 194.40
10.1200.1130.00.46990.0000	Salaries - Career Facilitator - DRS	2	\$ 90,600.00	\$ 66,880.00	\$ 70,569.28
10.1200.1140.00.00000.0000	Salaries - 1:1 Paraprofessionals	13	\$ 388,338.00	\$ 376,600.00	\$ 219,952.73
10.1200.1140.00.44000.0000	Salaries - PARC Paraprofessional - Title IV	1	\$ 26,843.00	\$ 25,600.00	\$ 25,422.84
10.1200.1140.00.46200.0000	Salaries - Paraprofessionals-IDEA	22	\$ 597,387.00	\$ 607,700.00	\$ 637,254.50
10.1200.1140.00.46990.0000	Salaries - Paraprofessionals - Step Grant	2	\$ 59,894.00	\$ 56,100.00	\$ 107,718.44
10.1200.1220.00.00000.0000	Salaries - Teacher Subs		\$ 33,600.00	\$ 50,000.00	\$ 12,600.00
10.1200.1240.00.00000.0000	Salaries - Substitutes - Paraprofessionals		\$ 40,000.00	\$ 12,000.00	\$ 2,634.39
10.1200.1240.00.46200.0000	Salaries - Paraprofessional Substitutes-IDEA		\$ -	\$ -	\$ 2,634.75
10.1202.1120.00.12020.0000	Salaries - TMH Teacher	7.14	\$ 545,058.00	\$ 468,800.00	\$ 465,174.25
10.1202.1120.09.12020.0000	Salaries - CCC Teachers	1	\$ 122,456.00	\$ 116,279.00	\$ 115,601.87
10.1202.1140.00.12020.0000	Salaries - TMH Paraprofessionals	2	\$ 53,136.00	\$ 77,900.00	\$ -
10.1202.1220.00.12020.0000	Salaries - Teacher Subs		\$ -	\$ -	\$ 8,309.98
10.1202.1220.09.12020.0000	Salaries - Teacher Subs		\$ -	\$ -	\$ 880.00
10.1203.1120.00.12030.0000	Salaries - EMH Teachers	4	\$ 300,964.00	\$ 319,385.00	\$ 315,769.70
10.1203.1220.00.12030.0000	Salaries - Teacher Subs		\$ -	\$ -	\$ 550.00
10.1212.1120.00.12120.0000	Salaries - BD Teachers	7.14	\$ 541,919.00	\$ 568,400.00	\$ 525,168.21
10.1212.1220.00.12120.0000	Salaries - Teacher Subs		\$ -	\$ -	\$ 2,390.00
10.1220.1120.00.12200.0000	Salaries - Cross Categorical Teachers	23	\$ 1,764,811.00	\$ 1,663,300.00	\$ 1,658,778.71
10.1220.1140.00.12200.0000	Salaries - Cross Categorical Paraprofessionals	1	\$ 27,959.00	\$ 26,700.00	\$ 29,938.56
10.1220.1150.00.12200.0000	Salaries - Office Professionals SPED	2	\$ 79,218.00	\$ 69,800.00	\$ 70,083.75
10.1220.1220.00.12200.0000	Salaries - Teacher Subs		\$ -	\$ -	\$ 2,920.00
10.1250.1120.00.00000.0000	Salaries-Teachers-Supplemental Programs	2	\$ 168,319.00	\$ 160,012.00	\$ 159,208.56
10.1250.1120.00.43000.0000	Salaries - Title I		\$ 41,430.00	\$ 20,736.00	\$ 4,809.60
10.1250.1220.00.43000.0000	Salaries - Title I Tutors		\$ -	\$ 5,698.00	\$ -
10.1250.1220.00.43009.0000	Salaries - Title I Tutors Prior Year		\$ -	\$ -	\$ 1,960.00
10.1250.1221.00.43000.0000	Salaries - Math Lab Tutoring		\$ 23,328.00	\$ 33,264.00	\$ 15,946.00
10.1250.1222.00.43000.0000	Salaries - Renewed Scholar Tutoring		\$ 41,472.00	\$ 32,356.00	\$ 28,784.00
10.1250.1223.00.43000.0000	Salaries - Kitchen Table Tutoring		\$ 18,432.00	\$ 14,336.00	\$ 11,508.00
10.1250.1224.00.43000.0000	Salaries - Interventionist Tutoring		\$ 51,336.00	\$ 33,600.00	\$ 91,070.00
10.1250.1225.00.43000.0000	Salaries - Title I Tutoring		\$ 41,760.00	\$ 32,480.00	\$ 3,682.00

Lockport Township High School District 205
Budgeted Expenditures - Education Fund
Fiscal Year: 2022-2023

Account Number	Description	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
10.1400.1120.00.00090.0000	Salaries - FACS	9	\$ 680,710.00	\$ 592,700.00	\$ 592,746.46
10.1400.1120.00.00100.0000	Salaries - Business Ed/Tech	17.6	\$ 1,554,297.00	\$ 1,346,000.00	\$ 1,345,628.53
10.1400.1140.00.00000.0000	Salaries-Paraprofessionals-CTE	1	\$ 27,959.00	\$ -	\$ 4,272.99
10.1400.1140.00.47450.0000	Salaries - Paraprofessionals - Perkins	2	\$ 58,270.00	\$ 55,600.00	\$ 55,196.54
10.1400.1220.00.00090.0000	Salaries - Substitute FACS		\$ 108,400.00	\$ 20,000.00	\$ 2,610.00
10.1400.1220.00.00100.0000	Salaries - Substitute Business Tech		\$ -	\$ -	\$ 4,400.00
10.1400.1280.00.00000.0000	Salaries - Students - Work Program		\$ 20,000.00	\$ 15,000.00	\$ 16,835.24
10.1500.1120.00.00000.0000	Salaries - Activites Director	0.5	\$ 56,627.00	\$ 54,324.00	\$ 55,030.42
10.1500.1120.00.00700.0000	Salaries - Co-Curricular - Non-Athletic	6.795	\$ 410,871.00	\$ 429,200.00	\$ 349,960.66
10.1500.1120.03.15610.0000	Salaries - Drama/Group Interpretation		\$ -	\$ -	\$ 2,250.00
10.1510.1110.00.00000.0000	Salaries - Athletic Director	1	\$ 158,720.00	\$ 151,500.00	\$ 151,476.96
10.1510.1120.00.00010.0000	Salaries - Co-Curr Athletics	15.45	\$ 1,192,366.00	\$ 1,190,400.00	\$ 1,136,195.91
10.1510.1120.03.15990.0000	Salaries - Athletic Camp Coaches		\$ 92,000.00	\$ 80,000.00	\$ 91,540.15
10.1510.1150.00.00000.0000	Salaries - Office Professional Athletics	1	\$ 48,623.00	\$ 46,400.00	\$ 46,317.10
10.1600.1120.00.00000.0000	Salaries - Summer School Teachers		\$ 42,304.00	\$ 50,000.00	\$ 38,512.51
10.1600.1120.00.43000.0000	Salaries - Title I Summer School		\$ 3,840.00	\$ 55,296.00	\$ 9,427.20
10.1600.1120.00.43009.0000	Salaries - Title I Summer School Prior Year		\$ 23,099.00	\$ 20,949.00	\$ 32,223.60
10.1600.1120.00.49983.0000	Salaries - ARP ESSER Summer Enrichment		\$ 7,014.00	\$ -	\$ -
10.1600.1120.02.00260.0000	Salaries - Fresh Start Teachers		\$ 26,000.00	\$ 30,000.00	\$ 25,689.60
10.1600.1140.02.00260.0000	Salaries - Paraprofessionals - Fresh Start		\$ 1,200.00	\$ -	\$ 1,252.40
10.1600.1150.02.00260.0000	Salaries - Fresh Start Students		\$ 6,700.00	\$ 5,000.00	\$ 6,734.00
10.1650.1120.00.00000.0000	Salaries - Gifted	0.125	\$ 17,934.00	\$ 5,900.00	\$ 13,459.57
10.1700.1120.03.00210.0000	Salaries - Driver Ed Teachers		\$ 80,000.00	\$ 75,000.00	\$ 78,219.00
10.2113.1120.00.00000.0000	Salaries - Social Workers	5	\$ 465,820.00	\$ 440,400.00	\$ 432,437.99
10.2113.1120.00.49986.0000	Social Worker Salaries - ARP MV Homeless		\$ 6,768.00	\$ -	\$ 144.00
10.2113.1220.00.00000.0000	Salaries-Teacher Subs		\$ 10,000.00	\$ -	\$ 17,437.44
10.2114.1150.00.00000.0000	Salaries - Office Professionals Attendance	5	\$ 230,682.00	\$ 218,300.00	\$ 221,331.23
10.2120.1110.00.00000.0000	Salaries - Asst Supt for Student Services 20%	0.23	\$ 38,170.00	\$ -	\$ -
10.2120.1120.00.00000.0000	Salaries - Guidance	13	\$ 1,283,305.00	\$ 1,323,300.00	\$ 1,233,429.49
10.2120.1120.00.49982.0000	Salaries-Guidance-ESSER II		\$ 6,461.00	\$ 56,000.00	\$ 49,538.55
10.2120.1120.00.49983.0000	Salaries-Guidance-ARP ESSER III	1	\$ 58,776.00	\$ -	\$ -
10.2120.1140.00.00000.0000	Salaries - Paraprofessionals - Guidance	1	\$ 27,394.00	\$ 26,100.00	\$ 25,955.44
10.2120.1150.00.00000.0000	Salaries - Office Professionals Guidance	3	\$ 127,541.00	\$ 135,800.00	\$ 125,544.41
10.2120.1220.00.00000.0000	Salaries - Guidance Subs		\$ 10,000.00	\$ 1,000.00	\$ -
10.2130.1120.00.00000.0000	Salaries - Nurse - Licensed	1.124	\$ 73,343.00	\$ 53,400.00	\$ 55,970.31
10.2130.1130.00.00000.0000	Salaries - Nurse - Non-Licensed	3	\$ 173,121.00	\$ 116,800.00	\$ 161,293.14
10.2130.1130.00.01200.0000	Salaries - Non-Licensed 1:1 Nurse		\$ -	\$ -	\$ 3,832.50
10.2130.1130.00.49982.0000	Nurse Salaries-ESSER II		\$ 5,151.00	\$ 89,280.00	\$ 40,865.41
10.2130.1130.00.49983.0000	Nurse Salaries-ARP ESSER III	1	\$ 44,640.00	\$ -	\$ -
10.2130.1140.00.49982.0000	Salaries-Health Aides-ESSER II	4	\$ 446.00	\$ 21,245.00	\$ 33,262.50
10.2130.1150.00.00000.0000	Salaries - Office Professional Nurse's Office	1	\$ 29,646.00	\$ 28,200.00	\$ 27,970.22
10.2140.1120.00.00000.0000	Salaries - Psychologist	2	\$ 203,180.00	\$ 196,853.00	\$ 196,222.29
10.2140.1120.00.49987.0000	Psychologist Salaries - ARP IDEA	1	\$ 78,262.00	\$ -	\$ -
10.2152.1120.00.00000.0000	Salaries - Speech Path	2	\$ 180,902.00	\$ 174,200.00	\$ 173,776.53
10.2210.1120.00.00000.0000	Salaries - Summer Curr Proj		\$ 28,416.00	\$ 26,248.00	\$ 2,521.00
10.2210.1120.00.46200.0000	Salaries - Improvement of Instruction IDEA		\$ 39,476.00	\$ 30,720.00	\$ 24,739.20
10.2210.1120.00.49320.0000	Salaries - Summer Curriculum		\$ 18,624.00	\$ 19,200.00	\$ 21,120.34
10.2210.1120.00.49329.0000	Salaries - Title II Prior Year		\$ -	\$ -	\$ 15,814.01
10.2210.1220.00.00000.0000	Salaries - Substitutes		\$ 10,000.00	\$ 10,000.00	\$ -
10.2210.1220.00.32200.0000	Salaries - Substitutes - CTEIG Grant		\$ 2,000.00	\$ 2,000.00	\$ -
10.2210.1320.00.32200.0000	Salaries - CTEIG		\$ 1,800.00	\$ 1,800.00	\$ -
10.2211.1110.00.00000.0000	Salaries - Asst Superintendent Curriculum	1	\$ 189,465.00	\$ 180,900.00	\$ 180,818.61
10.2211.1150.00.00000.0000	Salaries - Office Professionals Asst Sup C&I	1	\$ 62,744.00	\$ 59,800.00	\$ 60,103.35
10.2220.1120.00.00000.0000	Salaries - Media	2	\$ 188,262.00	\$ 180,900.00	\$ 184,345.69
10.2220.1140.00.00000.0000	Salaries - Paraprofessionals - Media Info	3	\$ 85,574.00	\$ 81,600.00	\$ 76,037.42
10.2230.1130.00.00000.0000	Salaries - Assessment Coordinator	1	\$ 73,863.00	\$ 69,000.00	\$ 70,382.50
10.2230.1190.00.00450.0000	Salaries - ACT Greeters		\$ 7,300.00	\$ 12,000.00	\$ 7,222.00
10.2310.1150.00.00000.0000	Salaries - Board of Ed Secretary		\$ 5,000.00	\$ 5,000.00	\$ 2,409.31

Lockport Township High School District 205
Budgeted Expenditures - Education Fund
Fiscal Year: 2022-2023

Account Number	Description	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
10.2320.1110.00.00000.0000	Salaries - Superintendent	1	\$ 248,408.00	\$ 237,100.00	\$ 239,299.74
10.2320.1150.00.00000.0000	Salaries - Office Professionals Supt Office	1	\$ 66,204.00	\$ 63,600.00	\$ 63,728.39
10.2330.1110.00.00000.0000	Salaries - Asst Supt for Student Services 80%	0.812	\$ 157,798.00	\$ 191,900.00	\$ 176,823.73
10.2330.1150.00.00000.0000	Salaries - Office Professionals SPED	1	\$ 49,487.00	\$ 47,300.00	\$ 48,119.52
10.2410.1110.02.00000.0000	Salaries - Principal & AP - Central	2	\$ 358,681.00	\$ 343,500.00	\$ 336,984.59
10.2410.1110.03.00000.0000	Salaries - Principal & AP - East	3	\$ 484,955.00	\$ 462,900.00	\$ 463,140.79
10.2410.1150.00.00000.0000	Salaries - Office Professionals Principals Office	7	\$ 285,390.00	\$ 274,300.00	\$ 272,622.43
10.2410.1190.00.00000.0000	Salaries-Building-Wide Events		\$ 13,000.00	\$ 7,125.00	\$ 13,193.81
10.2410.1250.00.00000.0000	Salaries - Temporary Office/Clerical		\$ -	\$ 10,000.00	\$ 1,603.13
10.2410.1280.00.00000.0000	Salaries - Students - Not Work Program		\$ 13,000.00	\$ 10,000.00	\$ 5,052.88
10.2490.1120.00.00000.0000	Salaries - Deans	8.342	\$ 740,682.00	\$ 735,800.00	\$ 737,264.12
10.2490.1150.00.00000.0000	Salaries - Office Professionals Deans Office	3	\$ 73,935.00	\$ 71,700.00	\$ 74,066.86
10.2510.1110.00.00000.0000	Salaries - Business Office	2	\$ 272,332.00	\$ 246,600.00	\$ 248,516.00
10.2520.1150.00.00000.0000	Salaries - Business Office	6	\$ 304,669.00	\$ 288,400.00	\$ 285,436.08
10.2546.1190.02.00000.0000	Salaries - Deans Assistants - Central	4	\$ 90,000.00	\$ 68,600.00	\$ 55,725.40
10.2546.1190.03.00000.0000	Salaries - Deans Assistants - East	8	\$ 250,000.00	\$ 274,100.00	\$ 228,278.50
10.2574.1130.00.00000.0000	Salaries - District Printing		\$ 13,000.00	\$ 10,000.00	\$ 16,704.00
10.2630.1150.00.00000.0000	Salaries - Clerical - PR	1	\$ 48,763.00	\$ 46,400.00	\$ 48,523.12
10.2631.1110.00.00000.0000	Salaries - Public Relations	1	\$ 93,975.00	\$ 88,691.00	\$ 105,618.28
10.2641.1110.00.00000.0000	Salaries - Asst Superintendent Personnel	1	\$ 205,867.00	\$ 196,472.00	\$ 202,379.93
10.2643.1150.00.00000.0000	Salaries - Office Professionals Personnel Office	2	\$ 91,784.00	\$ 87,400.00	\$ 88,903.97
10.2660.1110.00.00000.0000	Salaries - Director of Technology	1	\$ 170,834.00	\$ 160,234.00	\$ 157,222.00
10.2660.1130.00.00000.0000	Salaries - Technology	9	\$ 700,036.00	\$ 640,200.00	\$ 651,865.15
10.3000.1110.00.00000.0000	Salaries - Dir of Development/Foundation	1	\$ 90,771.00	\$ 49,900.00	\$ 53,932.86
11.3210.1110.03.15460.0000	Salaries - Director CWC	1	\$ 90,691.00	\$ 81,653.00	\$ 81,652.85
11.3210.1110.03.15470.0000	Salaries - Aquatics Director	0.5	\$ 36,977.00	\$ 31,600.00	\$ 31,542.45
11.3210.1110.03.15480.0000	Salaries - Swim Club Director	0.5	\$ 35,093.00	\$ 30,400.00	\$ 30,378.50
11.3210.1120.03.15460.0000	Salaries - CWC Programs		\$ -	\$ -	\$ 1,075.00
11.3210.1150.00.00000.0000	Salaries - Office Professionals CWC	1	\$ 35,910.00	\$ 35,500.00	\$ 36,759.40
11.3210.1280.03.15460.0000	Salaries - CWC Students		\$ 84,000.00	\$ 50,000.00	\$ 76,723.99
11.3210.1280.03.15470.0000	Salaries - Part Time Aquatics		\$ 13,000.00	\$ 14,000.00	\$ 11,346.82
11.3210.1280.03.15480.0000	Salaries - Part Time Swim Club	6	\$ 26,000.00	\$ 24,000.00	\$ 23,789.50
10.3900.1190.00.00000.0000	Salaries - Auditorium Workers		\$ -	\$ 5,000.00	\$ 3,308.33
Total Education Fund Salaries			\$ 34,637,111.00	\$ 33,302,565.00	\$ 32,419,479.89
10.1130.2110.00.00000.0000	TRS - Teacher Subs		\$ 6,559.69	\$ 4,800.00	\$ 3,625.54
10.1130.2110.00.00020.0000	TRS - Visual/Performing Arts		\$ 9,703.46	\$ 9,400.00	\$ 9,574.62
10.1130.2110.00.00050.0000	TRS - English		\$ 32,845.58	\$ 32,300.00	\$ 33,821.79
10.1130.2110.00.00060.0000	TRS - World Language/Culture		\$ 20,670.28	\$ 19,100.00	\$ 20,305.16
10.1130.2110.00.00080.0000	TRS - Physical Education		\$ 31,487.86	\$ 30,700.00	\$ 31,492.16
10.1130.2110.00.00110.0000	TRS - Mathematics		\$ 32,940.98	\$ 32,700.00	\$ 33,538.84
10.1130.2110.00.00130.0000	TRS - Science		\$ 29,184.48	\$ 29,200.00	\$ 30,369.42
10.1130.2110.00.00150.0000	TRS - Social Studies		\$ 24,178.47	\$ 23,500.00	\$ 23,851.51
10.1130.2110.00.11130.0000	TRS - Homebound Tutoring		\$ -	\$ 188.00	\$ 1.92
10.1130.2110.00.33050.0000	TRS - TPI & TBE		\$ 1,482.52	\$ 1,500.00	\$ 1,437.38
10.1130.2110.00.49982.0000	Employer TRS - ESSER II Grant		\$ -	\$ 4,700.00	\$ 4,298.65
10.1130.2110.00.49983.0000	TRS - ARP ESSER III Grant		\$ 8,395.07	\$ -	\$ -
10.1130.2111.00.49982.0000	Federal TRS - ESSER II Grant		\$ 4,357.00	\$ 49,478.00	\$ 35,428.35
10.1130.2111.00.49983.0000	Federal TRS-ARP ESSER III Grant		\$ 54,715.75	\$ -	\$ 46.62
10.1130.2150.00.00000.0000	One-Time TRS Contribution		\$ 23,943.00	\$ -	\$ -
10.1130.2210.00.00000.0000	Life Ins - Regular Ed		\$ 13,428.47	\$ 13,400.00	\$ 13,293.15
10.1130.2220.00.00000.0000	Health Insurance-Regular Ed		\$ 9,125.74	\$ 131,700.00	\$ 10,712.94
10.1130.2220.00.00020.0000	Health Insurance-Visual/Performing Arts		\$ 113,644.44	\$ 116,800.00	\$ 114,019.33
10.1130.2220.00.00050.0000	Health Insurance-English		\$ 385,151.27	\$ 345,500.00	\$ 368,560.85
10.1130.2220.00.00060.0000	Health Insurance-World Language/Cultures		\$ 219,557.78	\$ 178,800.00	\$ 191,766.87
10.1130.2220.00.00080.0000	Health Insurance-Physical Education		\$ 303,357.59	\$ 293,400.00	\$ 293,272.92
10.1130.2220.00.00110.0000	Health Insurance-Math		\$ 352,888.92	\$ 307,300.00	\$ 334,556.97
10.1130.2220.00.00130.0000	Health Insurance-Science		\$ 344,298.17	\$ 330,100.00	\$ 329,231.20
10.1130.2220.00.00150.0000	Health Insurance-Science		\$ 316,940.00	\$ 265,400.00	\$ 297,299.78

Lockport Township High School District 205
Budgeted Expenditures - Education Fund
Fiscal Year: 2022-2023

<u>Account Number</u>	<u>Description</u>	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
10.1130.2220.00.00400.0000	Health Insurance-AFJROTC		\$ -	\$ 9,000.00	\$ -
10.1130.2220.00.02209.0000	Health Insurance-Retirees		\$ 36,440.00	\$ 33,494.00	\$ 33,134.11
10.1130.2220.00.33050.0000	Health Insurance-TBE - TPI		\$ 16,652.48	\$ 15,186.60	\$ 15,186.60
10.1130.2230.00.00000.0000	Dental Insurance-Regular Ed		\$ 442.52	\$ 4,600.00	\$ 572.94
10.1130.2230.00.00020.0000	Dental Insurance-Visual/Performing Arts		\$ 6,913.40	\$ 7,800.00	\$ 7,560.79
10.1130.2230.00.00050.0000	Dental Insurance-English		\$ 24,627.50	\$ 23,800.00	\$ 24,928.23
10.1130.2230.00.00060.0000	Dental Insurance-World Language/Cultures		\$ 12,877.17	\$ 11,700.00	\$ 12,506.08
10.1130.2230.00.00080.0000	Dental Insurance-Physical Ed		\$ 24,622.98	\$ 24,400.00	\$ 24,298.55
10.1130.2230.00.00110.0000	Dental Insurance-Math		\$ 23,056.02	\$ 21,900.00	\$ 24,125.43
10.1130.2230.00.00130.0000	Dental Insurance-Science		\$ 23,506.17	\$ 24,100.00	\$ 24,343.63
10.1130.2230.00.00150.0000	Dental Insurance-Social Studies		\$ 18,968.30	\$ 17,600.00	\$ 18,505.68
10.1130.2230.00.00400.0000	Dental Insurance-AFJROTC		\$ -	\$ 1,900.00	\$ -
10.1130.2230.00.33050.0000	Dental Insurance-TPI & TBE		\$ 853.06	\$ 900.00	\$ 853.06
10.1130.2270.00.00000.0000	Annuity - Retirement		\$ 19,500.00	\$ 34,500.00	\$ 34,500.00
10.1130.2300.00.00000.0000	Tuition Reimbursement		\$ 4,000.00	\$ 4,400.00	\$ -
10.1130.2340.00.00000.0000	Employer HSA-Regular Ed		\$ 20,000.00	\$ 22,700.00	\$ 0.64
10.1130.2340.00.00020.0000	Employer HSA-Visual Performing Arts		\$ 1,450.28	\$ 2,300.00	\$ 3,631.18
10.1130.2340.00.00050.0000	Employer HSA-English		\$ 8,301.54	\$ 7,700.00	\$ 12,836.54
10.1130.2340.00.00060.0000	Employer HSA-World Language/Culture		\$ 3,700.84	\$ 2,700.00	\$ 4,855.77
10.1130.2340.00.00080.0000	Employer HSA-Physical Education		\$ 2,500.42	\$ 2,600.00	\$ 3,185.42
10.1130.2340.00.00110.0000	Employer HSA-Mathematics		\$ 5,151.12	\$ 3,200.00	\$ 7,521.12
10.1130.2340.00.00130.0000	Employer HSA-Science		\$ 7,187.84	\$ 8,300.00	\$ 13,131.77
10.1130.2340.00.00150.0000	Employer HSA-Social Studies		\$ 5,000.84	\$ 3,200.00	\$ 7,909.67
10.1200.2110.00.00000.0000	TRS - SPED		\$ 1,950.63	\$ 2,100.00	\$ 2,064.95
10.1200.2110.00.46200.0000	TRS - IDEA		\$ 583.18	\$ 100.00	\$ 430.00
10.1200.2110.00.46990.0000	TRS - DRS		\$ -	\$ -	\$ 2.43
10.1200.2111.00.46200.0000	Federal TRS-IDEA Grant		\$ 790.00	\$ 790.00	\$ 3,561.54
10.1200.2111.00.46990.0000	Federal TRS-DRS Grant		\$ -	\$ -	\$ 20.04
10.1200.2150.00.00000.0000	One-Time TRS Contribution		\$ -	\$ -	\$ 6,562.80
10.1200.2210.00.00000.0000	Life Ins - SPED		\$ 2,862.04	\$ 2,700.00	\$ 2,725.68
10.1200.2220.00.00000.0000	Health Insurance-Special Ed		\$ 68,848.96	\$ 108,200.00	\$ 53,528.86
10.1200.2220.00.02209.0000	Health Insurance-Retirees		\$ 24,924.00	\$ 22,257.00	\$ 24,989.78
10.1200.2220.00.44000.0000	Health Insurance-Title IV		\$ 7,729.02	\$ 7,100.00	\$ 7,053.80
10.1200.2220.00.46200.0000	Health Insurance-IDEA		\$ 135,382.26	\$ 93,900.00	\$ 127,866.75
10.1200.2220.00.46990.0000	Health Insurance-STEP Grant		\$ 35,106.24	\$ 29,500.00	\$ 37,243.40
10.1200.2230.00.00000.0000	Dental Insurance-SPED		\$ 6,456.38	\$ 6,300.00	\$ 5,645.28
10.1200.2230.00.02209.0000	Dental Insurance-Retirees		\$ 0.34	\$ -	\$ 38.00
10.1200.2230.00.44000.0000	Dental Insurance-Title IV		\$ 442.52	\$ 500.00	\$ 442.52
10.1200.2230.00.46200.0000	Dental Insurance-IDEA		\$ 7,975.02	\$ 9,300.00	\$ 9,154.01
10.1200.2230.00.46990.0000	Dental Insurance-DRS		\$ 2,756.26	\$ 2,300.00	\$ 2,446.46
10.1200.2270.00.00000.0000	Annuity - Retirement		\$ 7,500.00	\$ 27,000.00	\$ 27,000.00
10.1200.2300.00.00000.0000	Tuition Reimbursement - SPED		\$ 2,000.00	\$ -	\$ 1,877.00
10.1200.2340.00.00000.0000	Employer HSA-SPED		\$ 6,400.84	\$ 2,900.00	\$ 2,392.97
10.1200.2340.00.44000.0000	Employer HSA-Title IV		\$ 400.14	\$ 500.00	\$ 400.14
10.1200.2340.00.46200.0000	Employer HSA-IDEA		\$ 3,862.03	\$ 4,300.00	\$ 4,707.66
10.1200.2340.00.46990.0000	Employer HSA-STEP Grant		\$ 400.14	\$ 500.00	\$ 400.14
10.1202.2110.00.12020.0000	TRS - TMH		\$ 6,813.30	\$ 5,900.00	\$ 6,060.28
10.1202.2110.09.12020.0000	TRS - CCC		\$ 1,530.88	\$ 1,500.00	\$ 1,483.16
10.1202.2210.00.00000.0000	Life Ins - TMH		\$ 490.83	\$ 600.00	\$ 490.90
10.1202.2210.00.12020.0000	Life Ins - TMH		\$ 0.48	\$ -	\$ -
10.1202.2210.09.00000.0000	Life Ins - CCC		\$ 82.68	\$ 100.00	\$ 82.68
10.1202.2220.00.12020.0000	Health Insurance-TMH		\$ 102,663.11	\$ 108,000.00	\$ 93,680.47
10.1202.2220.09.12020.0000	Health Insurance-CCC		\$ 18,048.16	\$ 16,500.00	\$ 16,473.60
10.1202.2230.00.12020.0000	Dental Insurance-TMH		\$ 6,826.17	\$ 7,600.00	\$ 6,826.39
10.1202.2230.09.12020.0000	Dental Insurance-CCC		\$ 842.40	\$ 900.00	\$ 842.40
10.1202.2340.00.12020.0000	Employer HSA-TMH		\$ 2,033.99	\$ 2,100.00	\$ 2,034.20
10.1203.2110.00.12030.0000	TRS - EMH Teacher Salaries		\$ 2,994.16	\$ 3,400.00	\$ 4,069.63
10.1203.2210.00.00000.0000	Life Ins - EMH		\$ 248.04	\$ 254.40	\$ 330.72

Lockport Township High School District 205
Budgeted Expenditures - Education Fund
Fiscal Year: 2022-2023

<u>Account Number</u>	<u>Description</u>	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
10.1203.2210.00.12030.0000	Life Ins - EMH		\$ 0.54	\$ -	\$ -
10.1203.2220.00.12030.0000	Health Insurance-EMH		\$ 27,561.04	\$ 24,800.00	\$ 39,512.58
10.1203.2230.00.12030.0000	Dental Insurance-EMH		\$ 1,793.22	\$ 2,700.00	\$ 2,795.16
10.1212.2110.00.12120.0000	TRS - BD		\$ 6,774.05	\$ 6,500.00	\$ 6,796.21
10.1212.2210.00.00000.0000	Life Ins - Behavior Disorder		\$ 578.76	\$ 600.00	\$ 588.30
10.1212.2210.00.12120.0000	Life Ins - Behavior Disorder		\$ 0.73	\$ -	\$ -
10.1212.2220.00.12120.0000	Health Insurance-Behavior Disorder		\$ 29,041.48	\$ 26,500.00	\$ 26,498.94
10.1212.2230.00.12120.0000	Dental Insurance-Behavior Disoreder		\$ 2,484.56	\$ 2,500.00	\$ 2,531.93
10.1212.2340.00.12120.0000	Employer HSA-BD		\$ 1,200.42	\$ 1,300.00	\$ 1,800.42
10.1220.2110.00.12200.0000	TRS - Cross Cat		\$ 21,727.95	\$ 20,100.00	\$ 21,304.92
10.1220.2210.00.00000.0000	Life Ins - Cross Cat		\$ 2,025.66	\$ 2,100.00	\$ 2,033.61
10.1220.2210.00.12200.0000	Life Ins - Cross Cat		\$ 0.28	\$ -	\$ -
10.1220.2220.00.12200.0000	Health Insurance-Cross Cat		\$ 313,926.31	\$ 253,900.00	\$ 275,172.33
10.1220.2230.00.12200.0000	Dental Insurance-Cross Cat		\$ 21,545.68	\$ 20,700.00	\$ 21,531.06
10.1220.2340.00.12200.0000	Employer HSA-Cross Categorical		\$ 3,851.12	\$ 4,300.00	\$ 6,407.07
10.1250.2110.00.00000.0000	TRS		\$ 2,104.17	\$ 2,100.00	\$ 2,043.14
10.1250.2110.00.43000.0000	TRS - Title I		\$ -	\$ 100.00	\$ 1,319.38
10.1250.2111.00.43000.0000	Federal TRS-Title I		\$ 10,000.00	\$ 11,523.00	\$ 10,700.81
10.1250.2111.00.43009.0000	Federal TRS-Title I PY		\$ -	\$ -	\$ 245.58
10.1250.2210.00.00000.0000	Life Insurance		\$ 165.36	\$ 200.00	\$ 187.62
10.1250.2220.00.00000.0000	Health Insurance		\$ 14,698.32	\$ 26,200.00	\$ 19,614.42
10.1250.2230.00.00000.0000	Dental Insurance		\$ 821.01	\$ 1,800.00	\$ 1,292.20
10.1250.2230.00.43000.0000	Dental Insurance		\$ -	\$ 100.00	\$ 198.80
10.1250.2340.00.00000.0000	Employer HSA Contributions		\$ 400.14	\$ 500.00	\$ 700.14
10.1250.2340.00.43000.0000	Employer HSA Contributions		\$ -	\$ -	\$ 950.00
10.1400.2110.00.00090.0000	TRS - FACS		\$ 8,614.02	\$ 7,700.00	\$ 7,626.39
10.1400.2110.00.00100.0000	TRS - Business/Tech Ed		\$ 18,700.53	\$ 16,800.00	\$ 17,297.50
10.1400.2110.00.47450.0000	TRS - Perkins Grant		\$ 0.06	\$ -	\$ -
10.1400.2210.00.00000.0000	Life Ins - CCA Dept		\$ 2,191.02	\$ 2,000.00	\$ 1,977.96
10.1400.2220.00.00000.0000	Health Insurance-Voc Ed		\$ 7,729.02	\$ -	\$ 2,170.40
10.1400.2220.00.00090.0000	Health Insurance-FACS		\$ 71,417.58	\$ 77,200.00	\$ 66,167.39
10.1400.2220.00.00100.0000	Health Insurance-Business Technology		\$ 193,074.20	\$ 176,600.00	\$ 176,592.57
10.1400.2220.00.47450.0000	Health Insurance-Voc Ed/Perkins		\$ 16,854.76	\$ 15,400.00	\$ 15,376.40
10.1400.2230.00.00000.0000	Dental Insurance-CCA Dept		\$ 442.52	\$ -	\$ 136.16
10.1400.2230.00.00090.0000	Dental Insurance-FACS		\$ 3,778.00	\$ 4,200.00	\$ 3,841.86
10.1400.2230.00.00100.0000	Dental Insurance-Business Technology		\$ 16,279.67	\$ 12,200.00	\$ 12,132.12
10.1400.2230.00.47450.0000	Dental Insurance-Voc Ed/Perkins		\$ 1,491.36	\$ 1,500.00	\$ 1,491.36
10.1400.2340.00.00000.0000	Employer HSA-CCA Dept		\$ 4,400.14	\$ -	\$ 123.12
10.1400.2340.00.00090.0000	Employer HSA-FACS		\$ 800.28	\$ 900.00	\$ 1,100.28
10.1400.2340.00.00100.0000	Employer HSA-Business & Technology		\$ 3,300.70	\$ 4,400.00	\$ 7,020.84
10.1400.2340.00.47450.0000	Employer HSA-Perkins Grant		\$ 400.14	\$ 500.00	\$ 700.14
10.1500.2110.00.00000.0000	TRS - Activities Director		\$ 694.91	\$ 700.00	\$ 705.59
10.1500.2110.00.00700.0000	TRS - Co-Curr Non-Athletic		\$ 3,718.06	\$ 3,300.00	\$ 3,915.28
10.1500.2110.03.15610.0000	TRS - Group Interpretation		\$ -	\$ -	\$ 12.51
10.1500.2210.00.00000.0000	Life Ins - Activities Director		\$ 42.03	\$ 100.00	\$ 41.85
10.1500.2230.00.02209.0000	Dental Insurance-Retirees		\$ 228.00	\$ 228.00	\$ 228.00
10.1510.2110.00.00000.0000	TRS - Athletic Director		\$ 1,985.06	\$ 1,900.00	\$ 1,893.55
10.1510.2110.00.00010.0000	TRS - Co-Curricular		\$ 8,760.92	\$ 8,600.00	\$ 10,747.94
10.1510.2110.03.15990.0000	TRS - Athletic Camp Coaches		\$ 1,000.00	\$ 1,200.00	\$ 937.29
10.1510.2210.00.00000.0000	Life Ins - Athletics		\$ 215.45	\$ 200.00	\$ 218.43
10.1510.2220.00.00000.0000	Health Insurance-Athletics		\$ 49,190.70	\$ 44,900.00	\$ 44,886.92
10.1510.2220.00.00010.0000	Health Insurance Athletics		\$ 7,103.43	\$ -	\$ 5,195.48
10.1510.2230.00.00000.0000	Dental Insurance-Athletics		\$ 2,811.38	\$ 2,900.00	\$ 2,811.38
10.1510.2230.00.00010.0000	Dental Insurance-Athletics		\$ 641.84	\$ 700.00	\$ 583.29
10.1510.2340.00.00010.0000	Employer HSA-Athletics		\$ 269.22	\$ 400.00	\$ 394.98
10.1600.2110.00.00000.0000	TRS - Summer School Teachers		\$ 500.00	\$ 600.00	\$ 493.92
10.1600.2110.00.43000.0000	TRS - Summer Title I		\$ -	\$ 400.00	\$ 543.07
10.1600.2110.00.43009.0000	TRS - Title I Summer School Prior Year		\$ -	\$ 2,179.00	\$ 3,340.95

Lockport Township High School District 205
Budgeted Expenditures - Education Fund
Fiscal Year: 2022-2023

Account Number	Description	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
10.1600.2110.00.49983.0000	TRS Summer ARP ESSER III		\$ 88.00	\$ -	\$ -
10.1600.2110.02.00260.0000	TRS - Fresh Start		\$ 325.00	\$ 375.00	\$ 321.12
10.1600.2111.00.43000.0000	Federal TRS-Title I Summer School		\$ -	\$ 2,600.00	\$ 971.94
10.1600.2111.00.43009.0000	Federal TRS - Title I-PY Grant		\$ 2,409.00	\$ -	\$ -
10.1600.2111.00.49983.0000	Federal TRS - ARP ESSER Summer Enrichment		\$ 736.00	\$ -	\$ -
10.1600.2210.00.00000.0000	Life Insurance		\$ -	\$ -	\$ 3.36
10.1600.2220.00.00000.0000	Health Insurance		\$ -	\$ -	\$ 244.35
10.1600.2220.00.43000.0000	Health Insurance		\$ -	\$ -	\$ 76.50
10.1600.2230.00.00000.0000	Dental Insurance		\$ -	\$ -	\$ 17.22
10.1600.2230.00.43000.0000	Dental Insurance		\$ -	\$ -	\$ 4.58
10.1650.2110.00.00000.0000	TRS - Gifted		\$ 77.48	\$ 100.00	\$ 82.14
10.1650.2210.00.00000.0000	Life Ins - Gifted		\$ 4.47	\$ 100.00	\$ 4.42
10.1650.2220.00.00000.0000	Health Insurance-Summer Program		\$ 1,167.91	\$ 1,100.00	\$ 1,061.21
10.1650.2230.00.00000.0000	Dental Insurance-Gifted		\$ 75.14	\$ 100.00	\$ 74.82
10.1700.2110.03.00210.0000	TRS - Drivers Ed Teachers		\$ 1,000.00	\$ 900.00	\$ 817.26
10.2113.2110.00.00000.0000	TRS - Social Workers		\$ 5,948.08	\$ 5,500.00	\$ 5,544.53
10.2113.2110.00.49986.0000	TRS		\$ 86.00	\$ -	\$ 1.80
10.2113.2111.00.49986.0000	Social Worker FED TRS - ARP MV Homeless		\$ 696.00	\$ -	\$ 14.85
10.2113.2210.00.00000.0000	Life Ins - Social Workers		\$ 413.40	\$ 500.00	\$ 413.40
10.2113.2220.00.00000.0000	Health Insurance-Social Workers		\$ 99,421.40	\$ 90,800.00	\$ 90,711.14
10.2113.2220.00.02209.0000	Health Insurance-Retirees		\$ 2,819.00	\$ 3,585.00	\$ 3,584.76
10.2113.2230.00.00000.0000	Dental Insurance-Social Workers		\$ 6,524.70	\$ 6,600.00	\$ 6,524.70
10.2113.2270.00.00000.0000	Annuity - Retirement		\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
10.2113.2340.00.00000.0000	Employer HSA-Social Workers		\$ 6,000.42	\$ 3,200.00	\$ 6,000.42
10.2114.2210.00.00000.0000	Life Ins - Office/Clerical		\$ 320.58	\$ 400.00	\$ 320.58
10.2114.2220.00.00000.0000	Health Insurance-Office/Clerical		\$ 73,808.02	\$ 78,600.00	\$ 70,799.96
10.2114.2230.00.00000.0000	Dental Insurance-Office/Clerical		\$ 3,110.12	\$ 3,600.00	\$ 3,247.56
10.2114.2340.00.00000.0000	Employer HSA-Attendance		\$ 0.28	\$ -	\$ -
10.2120.2110.00.00000.0000	TRS - Guidance Services		\$ 16,255.70	\$ 16,000.00	\$ 15,840.85
10.2120.2110.00.49982.0000	TRS		\$ 0.24	\$ -	\$ 619.16
10.2120.2110.00.49983.0000	TRS		\$ 734.76	\$ -	\$ -
10.2120.2111.00.49982.0000	Federal TRS-Guidance-ESSER II		\$ 666.00	\$ -	\$ 4,663.26
10.2120.2111.00.49983.0000	Fed TRS-Guidance-ARP ESSER III		\$ 6,165.63	\$ -	\$ -
10.2120.2210.00.00000.0000	Life Ins - Guidance		\$ 1,372.54	\$ 1,400.00	\$ 1,336.89
10.2120.2220.00.00000.0000	Health Insurance-Guidance		\$ 260,761.54	\$ 291,200.00	\$ 236,858.12
10.2120.2220.00.02209.0000	Health Insurance-Retirees		\$ 3,764.00	\$ 3,299.00	\$ 2,999.20
10.2120.2220.00.49982.0000	Guidance Health Ins-ESSER II		\$ 2,361.00	\$ 18,000.00	\$ 16,509.17
10.2120.2220.00.49983.0000	Health Ins-Guidance-ARP ESSER III		\$ 20,455.50	\$ -	\$ -
10.2120.2230.00.00000.0000	Dental Insurance-Guidance		\$ 16,324.91	\$ 17,000.00	\$ 16,363.85
10.2120.2230.00.49982.0000	Dental Insurance		\$ -	\$ -	\$ 1,223.14
10.2120.2230.00.49983.0000	Dental Insurance		\$ 1,382.68	\$ -	\$ -
10.2120.2270.00.00000.0000	Annuity - Retirement		\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
10.2120.2340.00.00000.0000	Employer HSA-Guidance		\$ 5,810.36	\$ 2,600.00	\$ 4,017.62
10.2120.2340.00.49982.0000	Employer HSA Contributions		\$ -	\$ -	\$ 1,878.97
10.2120.2340.00.49983.0000	Employer HSA Contributions		\$ 1,050.14	\$ -	\$ -
10.2130.2110.00.00000.0000	TRS - Licensed School Nurse		\$ 887.91	\$ 900.00	\$ 722.82
10.2130.2210.00.00000.0000	Life Ins - Nurses		\$ 427.18	\$ 400.00	\$ 411.28
10.2130.2220.00.00000.0000	Health Insurance-Nurses		\$ 24,583.59	\$ 15,400.00	\$ 21,616.30
10.2130.2220.00.49982.0000	Nurse Health Ins-ESSER II		\$ 874.00	\$ 18,000.00	\$ 6,116.39
10.2130.2220.00.49983.0000	Health Ins-ARP ESSER III		\$ 7,577.96	\$ -	\$ -
10.2130.2230.00.00000.0000	Dental Insurance-Nurses		\$ 1,327.56	\$ 900.00	\$ 1,276.50
10.2130.2230.00.49982.0000	Dental Insurance		\$ -	\$ 500.00	\$ 391.46
10.2130.2230.00.49983.0000	Dental Insurance		\$ 442.52	\$ -	\$ -
10.2130.2340.00.00000.0000	Employer HSA-Health Services		\$ 800.28	\$ 500.00	\$ 1,354.11
10.2130.2340.00.49982.0000	Employer HSA Contributions		\$ -	\$ 500.00	\$ -
10.2140.2110.00.00000.0000	TRS - Psychologist		\$ 2,539.69	\$ 2,500.00	\$ 2,519.11
10.2140.2110.00.49987.0000	TRS ARP IDEA		\$ 1,956.38	\$ -	\$ -
10.2140.2111.00.49987.0000	Federal TRS ARP IDEA		\$ 8,209.75	\$ -	\$ -

Lockport Township High School District 205
Budgeted Expenditures - Education Fund
Fiscal Year: 2022-2023

<u>Account Number</u>	<u>Description</u>	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
10.2140.2210.00.00000.0000	Life Ins - Psychologist		\$ 248.04	\$ 200.00	\$ 165.36
10.2140.2220.00.00000.0000	Health Insurance-Psychologist		\$ 38,082.13	\$ 34,800.00	\$ 34,758.36
10.2140.2230.00.00000.0000	Dental Insurance-Psychologist		\$ 3,571.01	\$ 2,200.00	\$ 2,188.33
10.2152.2110.00.00000.0000	TRS - Speech Path		\$ 2,261.23	\$ 2,200.00	\$ 2,231.50
10.2152.2210.00.00000.0000	Life Ins - Speech Path		\$ 165.36	\$ 200.00	\$ 165.36
10.2152.2220.00.00000.0000	Health Insurance-Nurse		\$ 27,982.05	\$ 25,600.00	\$ 25,526.54
10.2152.2230.00.00000.0000	Dental Insurance-Speech		\$ 1,793.22	\$ 1,800.00	\$ 1,793.22
10.2152.2340.00.00000.0000	Employer HSA-Speech Pathologist		\$ 2,000.14	\$ 1,100.00	\$ 2,000.14
10.2210.2110.00.00000.0000	TRS - Summer Curr Projects		\$ 480.00	\$ 753.00	\$ (997.11)
10.2210.2110.00.32200.0000	TRS		\$ -	\$ 25.00	\$ -
10.2210.2110.00.46200.0000	TRS - Teachers IDEA PD		\$ -	\$ 200.00	\$ 309.24
10.2210.2110.00.49320.0000	TRS - Title II PD		\$ -	\$ 300.00	\$ 498.07
10.2210.2110.00.49329.0000	TRS - Title II PD Prior Year		\$ -	\$ -	\$ 1,600.04
10.2210.2111.00.46200.0000	Federal TRS-IDEA Prof Dev		\$ 4,061.00	\$ 3,160.00	\$ 2,550.52
10.2210.2111.00.49320.0000	Federal TRS-Title II Prof Dev		\$ -	\$ 1,980.00	\$ 2,437.49
10.2210.2220.00.02209.0000	Health Insurance-Retirees		\$ 18,820.00	\$ 17,924.00	\$ 17,923.91
10.2210.2270.00.00000.0000	Annuity - Retirement		\$ -	\$ 7,500.00	\$ 7,500.00
10.2210.2300.00.00000.0000	Tuition Reimbursement		\$ 3,000.00	\$ 4,500.00	\$ 1,000.00
10.2211.2110.00.00000.0000	TRS - Asst Superintendent Curriculum		\$ 2,369.46	\$ 2,300.00	\$ 2,260.28
10.2211.2210.00.00000.0000	Life Ins - Asst Sup Curr		\$ 179.64	\$ 200.00	\$ 179.40
10.2211.2220.00.00000.0000	Health Insurance-Asst Sup Curr		\$ 45,624.02	\$ 41,700.00	\$ 41,637.96
10.2211.2230.00.00000.0000	Dental Insurance-Asst Sup Curr		\$ 2,271.88	\$ 2,300.00	\$ 2,271.88
10.2220.2110.00.00000.0000	TRS - Media		\$ 2,303.78	\$ 2,300.00	\$ 2,370.18
10.2220.2210.00.00000.0000	Life Ins - Librarian		\$ 330.72	\$ 300.00	\$ 317.47
10.2220.2220.00.00000.0000	Health Insurance-Media Info		\$ 41,783.04	\$ 31,300.00	\$ 34,402.86
10.2220.2230.00.00000.0000	Dental Insurance-Media		\$ 1,695.46	\$ 3,200.00	\$ 2,190.01
10.2230.2110.00.00450.0000	TRS - ACT Greeters		\$ -	\$ -	\$ 55.59
10.2230.2210.00.00000.0000	Life Ins - Assessment		\$ 82.36	\$ 100.00	\$ 82.68
10.2230.2220.00.00000.0000	Health Insurance-Assessment		\$ 24,191.96	\$ 22,100.00	\$ 22,075.56
10.2230.2230.00.00000.0000	Dental Insurance-Assessment		\$ 1,382.68	\$ 1,400.00	\$ 1,382.68
10.2320.2110.00.00000.0000	TRS - Administrative		\$ 3,106.06	\$ 3,000.00	\$ 2,991.14
10.2320.2150.00.00000.0000	One-Time TRS Contribution		\$ 4,600.00	\$ 4,589.00	\$ 4,588.99
10.2320.2210.00.00000.0000	Life Ins - Administrative		\$ 345.02	\$ 345.00	\$ 345.02
10.2320.2220.00.00000.0000	Health Insurance-Administrative		\$ 48,312.06	\$ 44,100.00	\$ 44,090.54
10.2320.2220.00.02209.0000	Health Insurance-Retirees		\$ -	\$ 2,085.00	\$ 1,827.72
10.2320.2230.00.00000.0000	Dental Insurance-Superintendent's Secretary		\$ 2,425.28	\$ 2,500.00	\$ 2,425.28
10.2320.2240.00.00000.0000	Disability Insurance Superintendent		\$ 1,282.58	\$ 983.00	\$ 1,923.87
10.2320.2270.00.00000.0000	Annuity - Retirement		\$ 11,902.00	\$ 7,500.00	\$ 7,500.00
10.2330.2110.00.00000.0000	TRS - Spec Ed Director		\$ 1,973.40	\$ 2,200.00	\$ 2,210.21
10.2330.2210.00.00000.0000	Life Ins - SPED Admin		\$ 157.30	\$ 200.00	\$ 179.40
10.2330.2220.00.00000.0000	Health Insurance-Dir Spec Ed		\$ 25,490.00	\$ 27,000.00	\$ 26,985.14
10.2330.2230.00.00000.0000	Dental Insurance-SPED Admin		\$ 1,995.24	\$ 2,300.00	\$ 2,271.88
10.2330.2340.00.00000.0000	Employer HSA-SPED Admin		\$ 1,940.06	\$ 1,100.00	\$ 2,000.14
10.2410.2110.00.00000.0000	TRS - Principals		\$ 282.00	\$ 100.00	\$ 86.77
10.2410.2110.02.00000.0000	TRS - Principal & AP - Central		\$ 4,418.18	\$ 4,100.00	\$ 4,212.26
10.2410.2110.03.00000.0000	TRS - Principal & AP - East		\$ 5,903.20	\$ 5,900.00	\$ 5,789.01
10.2410.2150.00.00000.0000	One-Time TRS Contribution		\$ 120.00	\$ 100.00	\$ 99.45
10.2410.2210.00.00000.0000	Life Ins - Principal		\$ 482.30	\$ 500.00	\$ 469.41
10.2410.2210.02.00000.0000	Life Ins - Principal		\$ 221.00	\$ 221.00	\$ 221.00
10.2410.2210.03.00000.0000	Life Ins - Principal		\$ 331.50	\$ 400.00	\$ 331.50
10.2410.2220.00.00000.0000	Health Insurance-Principal		\$ 126,976.72	\$ 100,300.00	\$ 95,226.93
10.2410.2220.00.02209.0000	Health Insurance-Retirees		\$ 3,764.00	\$ 3,585.00	\$ 3,584.76
10.2410.2220.02.00000.0000	Health Insurance-Principal		\$ 32,659.12	\$ 44,200.00	\$ 29,797.56
10.2410.2220.03.00000.0000	Health Insurance-Principal		\$ 65,577.72	\$ 45,500.00	\$ 59,843.68
10.2410.2230.00.00000.0000	Dental Insurance-Principal		\$ 7,935.72	\$ 6,200.00	\$ 6,463.71
10.2410.2230.02.00000.0000	Dental Insurance-Principal		\$ 1,793.22	\$ 2,800.00	\$ 1,793.22
10.2410.2230.03.00000.0000	Dental Insurance-Principal		\$ 3,607.76	\$ 2,700.00	\$ 3,607.76
10.2410.2300.00.00000.0000	Tuition Reimbursement-Principals Office		\$ 1,000.00	\$ 900.00	\$ -

Lockport Township High School District 205
Budgeted Expenditures - Education Fund
Fiscal Year: 2022-2023

Account Number	Description	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
10.2410.2340.00.00000.0000	Employer HSA-Principals		\$ 5,550.42	\$ 10,100.00	\$ 4,969.64
10.2410.2340.03.00000.0000	Employer HSA-Principals		\$ 1,050.14	\$ 1,100.00	\$ 1,600.14
10.2490.2110.00.00000.0000	TRS - Deans		\$ 9,108.32	\$ 9,200.00	\$ 9,460.01
10.2490.2210.00.00000.0000	Life Ins - Deans		\$ 676.00	\$ 700.00	\$ 732.58
10.2490.2220.00.00000.0000	Health Insurance-Deans		\$ 94,979.16	\$ 82,200.00	\$ 80,883.72
10.2490.2220.00.02209.0000	Health Insurance-Retirees		\$ 3,764.00	\$ 3,585.00	\$ 3,584.76
10.2490.2230.00.00000.0000	Dental Insurance-Deans		\$ 6,935.24	\$ 6,000.00	\$ 5,857.08
10.2490.2300.00.00000.0000	Tuition Reimbursement-Deans Support Staff		\$ 1,000.00	\$ 1,000.00	\$ -
10.2490.2340.00.00000.0000	Employer HSA-Deans		\$ 1,450.28	\$ 1,500.00	\$ 1,750.28
10.2510.2110.00.00000.0000	TRS - Business Office		\$ 3,406.55	\$ 2,200.00	\$ 2,189.81
10.2510.2210.00.00000.0000	Life Ins - Business Administration		\$ 221.00	\$ 221.00	\$ 221.00
10.2510.2220.00.00000.0000	Health Insurance-Business		\$ 44,647.95	\$ 40,800.00	\$ 40,738.10
10.2510.2230.00.00000.0000	Dental Insurance-Business Administration		\$ 2,765.36	\$ 2,800.00	\$ 2,765.36
10.2510.2300.00.00000.0000	Tuition Reimbursement-Business Office		\$ 2,000.00	\$ 2,000.00	\$ 800.00
10.2510.2340.00.00000.0000	Employer HSA-Business Office		\$ 2,000.14	\$ 1,100.00	\$ 2,000.14
10.2520.2210.00.00000.0000	Life Ins - Business Office		\$ 413.40	\$ 500.00	\$ 413.40
10.2520.2220.00.00000.0000	Health Insurance-Bookkeeping		\$ 46,430.80	\$ 42,400.00	\$ 42,373.76
10.2520.2230.00.00000.0000	Dental Insurance-Business Office		\$ 2,317.80	\$ 2,400.00	\$ 2,317.90
10.2574.2110.00.00000.0000	TRS - District Printing		\$ 163.00	\$ 100.00	\$ 210.80
10.2630.2210.00.00000.0000	Life Ins - PR		\$ 68.90	\$ 100.00	\$ 68.90
10.2630.2220.00.00000.0000	Health Insurance-PR		\$ 24,998.74	\$ 22,900.00	\$ 22,811.36
10.2630.2220.00.02209.0000	Health Insurance-Retirees		\$ 4,704.00	\$ 4,290.00	\$ 4,289.50
10.2630.2230.00.00000.0000	Dental Insurance-Public Relations		\$ 1,428.36	\$ 1,500.00	\$ 1,428.70
10.2630.2230.00.02209.0000	Dental Insurance-Retirees		\$ 228.00	\$ 228.00	\$ 228.00
10.2630.2300.00.00000.0000	Tuition Reimbursement-PR Office		\$ -	\$ -	\$ 1,000.00
10.2631.2210.00.00000.0000	Life Ins - Public Relations		\$ 110.50	\$ 100.00	\$ 105.09
10.2631.2220.00.00000.0000	Health Insurance		\$ 24,191.96	\$ -	\$ 12,735.90
10.2631.2230.00.00000.0000	Dental Insurance		\$ 1,382.54	\$ -	\$ 797.70
10.2641.2110.00.00000.0000	TRS - Asst Sup Personnel		\$ 2,574.88	\$ 2,500.00	\$ 2,529.70
10.2641.2150.00.00000.0000	One-Time TRS Contribution		\$ 1,050.00	\$ 1,025.00	\$ 1,024.87
10.2641.2210.00.00000.0000	Life Ins - Asst Sup Pers		\$ 110.50	\$ 200.00	\$ 110.50
10.2641.2220.00.00000.0000	Health Insurance-Personnel Administration		\$ 24,191.94	\$ 22,100.00	\$ 22,075.56
10.2641.2230.00.00000.0000	Dental Insurance-Personnel Administration		\$ 1,382.68	\$ 1,400.00	\$ 1,382.68
10.2643.2210.00.00000.0000	Life Ins - Personnel Office		\$ 137.80	\$ 200.00	\$ 137.80
10.2643.2220.00.00000.0000	Health Insurance-Personnel		\$ 23,637.36	\$ 19,300.00	\$ 19,284.72
10.2643.2220.00.02209.0000	Health Insurance-Retirees		\$ 4,704.00	\$ 4,290.00	\$ 4,290.00
10.2643.2230.00.00000.0000	Dental Insurance-Personnel		\$ 1,428.70	\$ 1,500.00	\$ 1,428.70
10.2643.2230.00.02209.0000	Dental Insurance-Retirees		\$ 228.00	\$ 228.00	\$ 228.00
10.2643.2340.00.00000.0000	Employer HSA Contributions		\$ 1,050.14	\$ 1,100.00	\$ 1,130.14
10.2660.2210.00.00000.0000	Life Ins - Technology		\$ 799.76	\$ 800.00	\$ 799.76
10.2660.2220.00.00000.0000	Health Insurance-Technology		\$ 184,158.00	\$ 171,600.00	\$ 169,808.60
10.2660.2230.00.00000.0000	Dental Insurance-Technology		\$ 10,767.96	\$ 10,800.00	\$ 10,767.90
10.2660.2300.00.00000.0000	Tuition Reimbursement - Technology		\$ 3,000.00	\$ 3,000.00	\$ 3,029.00
10.2660.2340.00.00000.0000	Employer HSA-Techology		\$ 2,100.28	\$ 1,100.00	\$ 2,525.21
10.3000.2210.00.00000.0000	Life Insurance		\$ 110.50	\$ 68.00	\$ 73.29
10.3000.2220.00.00000.0000	Health Insurance		\$ 24,191.82	\$ -	\$ 12,735.90
10.3000.2230.00.00000.0000	Dental Insurance		\$ 1,382.68	\$ -	\$ 797.70
11.3210.2210.00.00000.0000	Life Ins - CWC		\$ 68.84	\$ 100.00	\$ 76.85
11.3210.2210.03.00000.0000	Life Ins - CWC		\$ 221.00	\$ 221.00	\$ 221.00
11.3210.2220.00.00000.0000	Health Insurance		\$ 16,643.90	\$ -	\$ 5,840.40
11.3210.2220.00.02209.0000	Health Insurance-Retirees		\$ 4,704.00	\$ 4,290.00	\$ 4,290.00
11.3210.2220.03.15460.0000	Health Insurance-CWC		\$ 24,191.96	\$ 22,100.00	\$ 22,075.56
11.3210.2220.03.15470.0000	Health Insurance-Aquatics		\$ 12,095.98	\$ 11,100.00	\$ 11,037.78
11.3210.2220.03.15480.0000	Health Insurance-Swim Club Director		\$ 12,095.98	\$ 11,100.00	\$ 11,037.78
11.3210.2230.00.00000.0000	Dental Insurance		\$ 1,048.84	\$ -	\$ 403.40
11.3210.2230.00.02209.0000	Dental Insurance-Retirees		\$ 228.00	\$ 228.00	\$ 228.00
11.3210.2230.03.15460.0000	Dental Insurance-CWC		\$ 1,382.68	\$ 1,400.00	\$ 1,382.68
11.3210.2230.03.15470.0000	Dental Insurance-Aquatics		\$ 691.34	\$ 700.00	\$ 691.34

Lockport Township High School District 205
Budgeted Expenditures - Education Fund
Fiscal Year: 2022-2023

Account Number	Description	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
11.3210.2230.03.15480.0000	Dental Insurnce-Swim Club Director		\$ 691.34	\$ 700.00	\$ 691.34
11.3210.2340.00.00000.0000	Employer HSA Contributions		\$ 1,050.14	\$ -	\$ 403.90
10.3900.2110.00.00000.0000	TRS - Auditorium		\$ -	\$ -	\$ 18.93
Total Education Fund Employee Benefits			\$ 5,801,046.00	\$ 5,444,661.00	\$ 5,377,148.67
10.1130.3160.00.00020.0000	Web-Based Software-Visual and Perf Arts		\$ 200.00	\$ 300.00	\$ 119.88
10.1130.3160.00.00050.0000	Web-Based Software - English		\$ 200.00	\$ -	\$ 144.95
10.1130.3160.00.00060.0000	Web-Based Software-World Languages		\$ 1,500.00	\$ 4,400.00	\$ 500.00
10.1130.3160.00.00080.0000	Web-Based Software-PE		\$ 1,000.00	\$ 1,500.00	\$ 281.88
10.1130.3160.00.00110.0000	Web-Based Software-Math		\$ 3,000.00	\$ 3,000.00	\$ 3,046.65
10.1130.3160.00.00130.0000	Web-Based Software-Science		\$ 2,000.00	\$ 5,000.00	\$ 1,460.62
10.1130.3160.00.00180.0000	Web-Based Software-Band		\$ 300.00	\$ -	\$ 295.97
10.1130.3160.00.00190.0000	Web Based Software-Chorus		\$ 500.00	\$ 500.00	\$ 1,359.70
10.1130.3160.00.00200.0000	Web-Based Software-Marching Band		\$ -	\$ -	\$ 232.94
10.1130.3160.00.00610.0000	Web-Based Software-Students-Districtwide		\$ 900,000.00	\$ 550,000.00	\$ 432,585.58
10.1130.3160.00.00611.0000	Web-Based Software-Students-Chromebooks		\$ 125,000.00	\$ 100,000.00	\$ 48,890.00
10.1130.3160.00.24846.0000	Web-Based Software Licenses-Citgo Donation		\$ -	\$ 9,902.00	\$ 8,768.12
10.1130.3160.00.49982.0000	Web-Based Software-ESSER II		\$ -	\$ 45,000.00	\$ 66,222.00
10.1130.3190.00.00080.0000	Purchased Services - PE		\$ 700.00	\$ 700.00	\$ 475.00
10.1130.3190.00.00130.0000	Purchased Services - Science		\$ 1,000.00	\$ 200.00	\$ 100.00
10.1130.3190.00.00180.0000	Purchased Services - Band		\$ 14,000.00	\$ 3,000.00	\$ 9,421.88
10.1130.3190.00.00190.0000	Purchased Services - Choir		\$ 3,500.00	\$ -	\$ 1,429.60
10.1130.3190.00.00200.0000	Purchased Services - Marching Band		\$ 8,000.00	\$ 12,000.00	\$ 11,000.00
10.1130.3190.00.00400.0000	Purchased Services - AFJROTC		\$ -	\$ 500.00	\$ -
10.1130.3190.00.49982.0000	Purchased Services-ESSER II		\$ -	\$ 9,000.00	\$ 9,000.00
10.1130.3230.00.00020.0000	Repairs & Maintenance - Art		\$ 300.00	\$ 600.00	\$ 260.00
10.1130.3230.00.00080.0000	Repairs & Maintenance - PE		\$ 1,500.00	\$ 1,000.00	\$ -
10.1130.3230.00.00130.0000	Repairs & Maintenance - Science		\$ 3,000.00	\$ 3,000.00	\$ 1,163.00
10.1130.3230.00.00180.0000	Repairs & Maintenance - Band		\$ 13,000.00	\$ 11,000.00	\$ 628.49
10.1130.3230.00.00190.0000	Repairs & Maintenance - Chorus		\$ 1,000.00	\$ -	\$ 870.00
10.1130.3230.00.00611.0000	Warranty Maintenance Contract - Chromebooks		\$ 226,000.00	\$ 226,000.00	\$ 89,700.00
10.1130.3230.00.10020.0000	Repairs & Maintenance - Copy Machines		\$ 84,000.00	\$ 100,000.00	\$ 83,232.17
10.1130.3250.00.00180.0000	Rentals - Band		\$ 5,000.00	\$ 6,000.00	\$ 579.13
10.1130.3250.00.10020.0000	Lease Payments - Copy Machines		\$ 112,000.00	\$ 120,000.00	\$ 111,674.28
10.1130.3320.00.00000.0000	Interschool Travel		\$ 7,000.00	\$ 7,000.00	\$ 6,075.00
10.1130.3320.00.00180.0000	Travel - Band		\$ 9,000.00	\$ 14,200.00	\$ 17,275.23
10.1130.3320.00.00190.0000	Travel - Choir		\$ 2,500.00	\$ 1,500.00	\$ 2,998.13
10.1130.3320.00.00400.0000	AFJROTC Leadership Camp - Travel		\$ -	\$ 1,000.00	\$ -
10.1130.3420.00.49982.0000	WiFi Hot Spots-ESSER II		\$ -	\$ 8,400.00	\$ 8,236.67
10.1130.3420.00.49983.0000	WiFi Hot Spots for Families		\$ 8,160.00	\$ -	\$ -
10.1130.3900.03.00800.0000	Purchased Services-Character Ed		\$ 500.00	\$ 500.00	\$ -
10.1200.3100.00.00000.0000	Purchased Services - SPED		\$ 300,000.00	\$ 225,000.00	\$ 207,034.16
10.1200.3160.00.46200.0000	Web-Based Software-IDEA		\$ 29,575.00	\$ 29,100.00	\$ 31,242.72
10.1200.3160.00.46990.0000	Web-Based Services-DRS/Step Grant		\$ 5,427.00	\$ -	\$ -
10.1200.3160.00.49987.0000	Web-Based Software - ARP IDEA		\$ 8,000.00	\$ -	\$ 16,000.00
10.1200.3190.00.46990.0000	Purchased Services - Step Grant/DRS		\$ 4,573.00	\$ 30,000.00	\$ 6,038.29
10.1200.3230.00.00000.0000	Repairs & Maintenance - Special Education		\$ 500.00	\$ 500.00	\$ 361.45
10.1200.3320.00.00000.0000	Interschool Travel		\$ 3,000.00	\$ 4,500.00	\$ 766.21
10.1202.3160.09.12020.0000	Web-Based Software-CCC		\$ 400.00	\$ 500.00	\$ 95.87
10.1202.3190.09.12020.0000	Purchased Services - CCC		\$ -	\$ -	\$ 1,865.00
10.1202.3320.00.12020.0000	Professional Development - TMH		\$ 250.00	\$ 250.00	\$ 70.00
10.1202.3320.09.12020.0000	Professional Development - CCC		\$ 250.00	\$ 250.00	\$ 199.00
10.1203.3320.00.12030.0000	Professional Development - EMH		\$ 250.00	\$ 250.00	\$ 250.00
10.1212.3320.00.12120.0000	Professional Development - BD		\$ 250.00	\$ 250.00	\$ 425.20
10.1220.3320.00.12200.0000	Professional Development - Cross Cat		\$ 250.00	\$ 250.00	\$ 49.00
10.1250.3160.00.43000.0000	Web-Based Software-Title I		\$ 18,400.00	\$ 18,600.00	\$ -
10.1250.3160.00.43009.0000	Web-Based Software-Title I PY		\$ 22,045.00	\$ -	\$ 15,400.00
10.1250.3190.00.43000.0000	Purchased Services - Title I		\$ 3,000.00	\$ 3,200.00	\$ 17,250.00
10.1400.3160.00.00100.0000	Web-Based Software - CCA Dept		\$ 10,000.00	\$ 4,500.00	\$ 1,775.00

Lockport Township High School District 205
Budgeted Expenditures - Education Fund
Fiscal Year: 2022-2023

Account Number	Description	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
10.1400.3160.00.32200.0000	Web-Based Software - CTEI Grant		\$ 40,000.00	\$ 40,000.00	\$ 37,996.15
10.1400.3160.00.47450.0000	Software Web-Based-Perkins		\$ -	\$ -	\$ 11,000.00
10.1400.3161.00.00100.0000	Web-Based Software - Porter Pride Store		\$ 5,000.00	\$ -	\$ 1,109.86
10.1400.3230.00.00100.0000	Repairs & Maintenance - CCA Dept		\$ 2,500.00	\$ 2,500.00	\$ 1,754.57
10.1400.3320.00.00000.0000	Interschool Travel		\$ 3,000.00	\$ 2,000.00	\$ 2,297.26
10.1400.3320.00.00090.0000	Student Travel - FACS		\$ -	\$ 2,000.00	\$ -
10.1400.3320.00.00100.0000	Student Travel - CCA Dept		\$ 10,000.00	\$ 6,000.00	\$ 1,207.54
10.1400.3320.00.00280.0000	Travel - Co-Op Education		\$ 1,000.00	\$ 1,000.00	\$ 550.44
10.1500.3190.00.00000.0000	Purchased Services - Student Activities		\$ 1,250.00	\$ 1,250.00	\$ 102.80
10.1500.3190.03.00190.0000	Purchased Services-Co-Curr Vocal Groups		\$ 4,000.00	\$ -	\$ -
10.1500.3190.03.15600.0000	Purchased Services - Drama		\$ 5,000.00	\$ 5,000.00	\$ 5,407.01
10.1500.3190.03.15610.0000	Purchased Services - Group Interpretation		\$ 1,500.00	\$ 1,500.00	\$ 1,550.00
10.1500.3190.03.15700.0000	Purchased Services - Speech		\$ 1,000.00	\$ 2,000.00	\$ 70.00
10.1500.3230.00.00000.0000	Repairs & Maintenance - Student Activities		\$ -	\$ 9,000.00	\$ 650.00
10.1500.3250.00.00000.0000	Rentals - Student Activities		\$ 14,000.00	\$ -	\$ 14,069.00
10.1500.3320.00.00000.0000	Travel - Student Activities		\$ 20,000.00	\$ 20,000.00	\$ 13,484.75
10.1500.3320.00.15400.0000	Travel - Skills USA		\$ 15,000.00	\$ 15,000.00	\$ 34,775.24
10.1500.3320.03.00190.0000	Student Travel-Co-Curr Vocal Groups		\$ 45,000.00	\$ -	\$ -
10.1510.3160.03.00010.0000	Web-Based Software-Athletics		\$ 18,000.00	\$ 22,000.00	\$ 16,758.45
10.1510.3190.03.00010.0000	Purchased Services - Athletics		\$ 165,000.00	\$ 110,000.00	\$ 164,953.44
10.1510.3190.03.15800.0000	Purchased Services - Invitationals		\$ 4,000.00	\$ 2,500.00	\$ 5,710.00
10.1510.3190.03.15900.0000	Purchased Services - IHSA		\$ 2,500.00	\$ 4,000.00	\$ 2,475.00
10.1510.3190.03.15990.0000	Purchased Services - Athletic Camps		\$ 15,000.00	\$ 30,000.00	\$ 12,904.60
10.1510.3230.03.00010.0000	Repairs & Maintenance - Athletics		\$ 30,000.00	\$ 37,000.00	\$ 25,781.82
10.1510.3250.03.00010.0000	Rentals - Athletics		\$ 1,000.00	\$ 2,700.00	\$ 201.00
10.1510.3250.03.15800.0000	Invitational Rentals		\$ 1,000.00	\$ 1,500.00	\$ 886.00
10.1510.3320.03.00010.0000	Travel - Athletics		\$ -	\$ 3,800.00	\$ -
10.1510.3320.03.15900.0000	Travel - IHSA		\$ 45,000.00	\$ 45,000.00	\$ 43,639.19
10.1510.3900.00.00010.0000	ArbiterPay Fees		\$ 2,800.00	\$ 1,000.00	\$ 2,644.25
10.1600.3190.00.00400.0000	Purchased Services - AFJROTC		\$ -	\$ 250.00	\$ -
10.1650.3160.00.00000.0000	Web-Based Software-Gifted		\$ 500.00	\$ 500.00	\$ 127.19
10.1650.3190.00.00000.0000	Purchased Services - Gifted		\$ 115,000.00	\$ 115,000.00	\$ 109,173.00
10.1650.3310.00.00000.0000	Pupil Travel - Gifted		\$ -	\$ 500.00	\$ -
10.2113.3100.00.49987.0000	Social Work Services - ARP IDEA		\$ 20,000.00	\$ -	\$ -
10.2120.3160.00.00000.0000	Web-Based Software-Guidance		\$ 40,000.00	\$ 25,000.00	\$ 40,071.40
10.2120.3160.00.49982.0000	Web-Based Software-Guidance-ESSER II		\$ -	\$ 20,000.00	\$ 60,180.00
10.2120.3190.00.00000.0000	Guidance Purchased Services		\$ 10,000.00	\$ -	\$ 9,800.00
10.2120.3230.00.00000.0000	Repairs & Maintenance - Guidance		\$ 200.00	\$ 200.00	\$ -
10.2120.3320.00.00000.0000	Professional Development - Guidance		\$ 9,000.00	\$ 3,500.00	\$ 850.00
10.2120.3400.00.00000.0000	Translation Services		\$ -	\$ 500.00	\$ -
10.2130.3190.00.00000.0000	Purchased Services - Nurse		\$ 7,000.00	\$ -	\$ 170.00
10.2130.3320.00.00000.0000	Professional Development-Nurses		\$ -	\$ -	\$ 39.00
10.2140.3190.00.00000.0000	Purchased Services - Psychologist		\$ 1,500.00	\$ 2,000.00	\$ 475.00
10.2191.3190.03.00000.0000	Graduation Purchased Services - East		\$ 40,000.00	\$ 20,000.00	\$ 34,019.00
10.2210.3190.00.00000.0000	Purchased Services - Dist Staff Dev		\$ 1,000.00	\$ 2,500.00	\$ -
10.2210.3190.00.43000.0000	Purchased Services - Title I		\$ 5,564.00	\$ -	\$ 50,942.00
10.2210.3190.00.43009.0000	Purchased Services - Title I Prior Year		\$ 500.00	\$ -	\$ -
10.2210.3190.00.49320.0000	Purchased Services - Title II		\$ -	\$ 11,000.00	\$ 23,665.00
10.2210.3190.00.49329.0000	Purchased Services - Title II Prior Year		\$ -	\$ -	\$ 11,200.00
10.2210.3320.00.00000.0000	Professional Development - Dist Staff Dev		\$ 10,000.00	\$ 25,000.00	\$ 2,084.19
10.2210.3320.00.00020.0000	Professional Development - Art		\$ 2,000.00	\$ 1,000.00	\$ 1,848.96
10.2210.3320.00.00050.0000	Professional Development - English		\$ 6,500.00	\$ 5,500.00	\$ 4,745.12
10.2210.3320.00.00060.0000	Professional Development - World Languages		\$ 5,000.00	\$ 5,500.00	\$ 1,957.00
10.2210.3320.00.00080.0000	Professional Development - PE		\$ 3,000.00	\$ 2,500.00	\$ 2,273.50
10.2210.3320.00.00100.0000	Professional Development - CCA Dept		\$ 5,000.00	\$ 4,000.00	\$ 8,847.52
10.2210.3320.00.00110.0000	Professional Development - Mathematics		\$ 10,000.00	\$ 10,000.00	\$ 7,793.56
10.2210.3320.00.00130.0000	Professional Development - Science		\$ 5,000.00	\$ 3,000.00	\$ 2,554.83
10.2210.3320.00.00150.0000	Professional Development - Social Studies		\$ 1,000.00	\$ 3,500.00	\$ 1,179.00

Lockport Township High School District 205
Budgeted Expenditures - Education Fund
Fiscal Year: 2022-2023

<u>Account Number</u>	<u>Description</u>	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
10.2210.3320.00.00180.0000	Professional Development - Band		\$ 2,000.00	\$ 1,000.00	\$ 174.16
10.2210.3320.00.00190.0000	Professional Development - Choir		\$ 1,000.00	\$ 500.00	\$ 690.25
10.2210.3320.00.00290.0000	Professional Development - Voc Ed Dir		\$ 1,000.00	\$ 1,000.00	\$ 250.00
10.2210.3320.00.00700.0000	Professional Development - Activities		\$ 3,750.00	\$ 3,750.00	\$ 2,128.43
10.2210.3320.00.24846.0000	Professional Development-Citgo Donation		\$ -	\$ 4,000.00	\$ -
10.2210.3320.00.32200.0000	Professional Development - CTEIG		\$ 6,000.00	\$ 6,000.00	\$ -
10.2210.3320.00.32350.0000	Professional Development - Ag Ed Grant		\$ -	\$ -	\$ 252.00
10.2210.3320.00.33050.0000	Professional Development - TBE/TPI		\$ 2,500.00	\$ 1,200.00	\$ -
10.2210.3320.00.33500.0000	Professional Development - Gifted		\$ 5,300.00	\$ 5,300.00	\$ 435.00
10.2210.3320.00.43000.0000	Professional Development - Title I		\$ 1,348.00	\$ -	\$ 289.12
10.2210.3320.00.43009.0000	Professional Development - Title I Prior Year		\$ 11,724.00	\$ -	\$ -
10.2210.3320.00.46200.0000	Professional Development - IDEA		\$ 34,000.00	\$ 32,758.00	\$ 33,941.94
10.2210.3320.00.46209.0000	Professional Development - IDEA PY Grant		\$ -	\$ -	\$ 479.00
10.2210.3320.00.49320.0000	Professional Development - Title II		\$ 47,280.00	\$ 25,365.00	\$ 36,288.40
10.2210.3320.00.49329.0000	Professional Development - Title II Prior Year		\$ -	\$ -	\$ 3,350.00
10.2210.3320.00.49982.0000	Professional Development ESSER II		\$ 19,584.00	\$ -	\$ -
10.2210.3320.00.49983.0000	Professional Development - ARP ESSER III		\$ 133,500.00	\$ -	\$ -
10.2210.3320.00.49987.0000	Professional Development - ARP IDEA		\$ 14,718.00	\$ -	\$ 282.26
10.2210.3320.03.00010.0000	Professional Development - Athletics		\$ 10,000.00	\$ -	\$ 11,884.36
10.2210.3320.03.00800.0000	Professional Development - Character Ed		\$ 600.00	\$ 600.00	\$ -
10.2220.3160.00.00000.0000	Web-Based Software-Media		\$ 20,000.00	\$ 22,000.00	\$ 13,223.85
10.2220.3320.02.00000.0000	Professional Development - Central Media Info Serv		\$ 1,000.00	\$ 1,000.00	\$ -
10.2220.3320.03.00000.0000	Professional Development - East Media Info Serv		\$ 650.00	\$ 900.00	\$ 558.00
10.2221.3190.03.00000.0000	Purchased Services - Media - East		\$ 100.00	\$ 1,000.00	\$ 1,000.00
10.2223.3230.03.00000.0000	Repairs & Maintenance - East Media		\$ 250.00	\$ 250.00	\$ -
10.2223.3320.03.00000.0000	Professional Development - East Audio Visual		\$ 250.00	\$ 250.00	\$ -
10.2230.3160.00.00000.0000	Web-Based Software-Assessment		\$ 30,000.00	\$ 50,000.00	\$ 16,976.80
10.2230.3320.00.00000.0000	Professional Development - Assessment Services		\$ 5,000.00	\$ 5,000.00	\$ -
10.2310.3170.00.00000.0000	Audit Services		\$ 22,750.00	\$ 22,250.00	\$ 22,250.00
10.2310.3180.00.00000.0000	Legal Services		\$ 150,000.00	\$ 150,000.00	\$ 34,756.95
10.2310.3190.00.00000.0000	Purchased Services - Board of Education		\$ 24,000.00	\$ 24,000.00	\$ 1,775.00
10.2310.3320.00.00000.0000	Professional Development - Board of Ed		\$ 20,000.00	\$ 20,000.00	\$ 11,265.62
10.2310.3830.00.00000.0000	Unemployment Comp		\$ 20,000.00	\$ 20,000.00	\$ 3,300.49
10.2310.3840.00.00000.0000	Workers Comp Insurance		\$ 371,213.00	\$ 327,240.00	\$ 327,240.00
10.2310.3850.00.00000.0000	Liability Insurance		\$ 397,378.00	\$ 437,780.00	\$ 287,880.00
10.2313.3860.00.00000.0000	Bonds/Other Insurance		\$ 24,643.00	\$ 22,690.00	\$ 22,690.00
10.2320.3190.00.00000.0000	Professional Services - Superintendent		\$ 3,200.00	\$ 3,200.00	\$ -
10.2320.3190.00.49982.0000	Purchased Services - ESSER II		\$ -	\$ -	\$ 11,091.43
10.2320.3320.00.00000.0000	Professional Development - Supt Office		\$ 10,000.00	\$ 2,000.00	\$ 10,057.03
10.2330.3110.00.00000.0000	Admin Fees - Lasec		\$ 40,000.00	\$ 40,000.00	\$ 33,074.90
10.2330.3190.00.00000.0000	Purchased Services - SPED Admin		\$ 13,000.00	\$ 13,000.00	\$ 11,568.31
10.2330.3190.00.46200.0000	Purchased Services - IDEA		\$ 2,400.00	\$ 2,400.00	\$ 2,354.40
10.2330.3320.00.00000.0000	Professional Development - Dir Sp Ed		\$ 6,500.00	\$ 250.00	\$ 1,554.34
10.2410.3160.03.00000.0000	Web-Based Software East Princ		\$ 300.00	\$ 300.00	\$ -
10.2410.3190.02.00000.0000	Purchased Services - Principal		\$ 500.00	\$ 700.00	\$ -
10.2410.3230.00.00000.0000	Repairs - Security / Student Parking		\$ 500.00	\$ 500.00	\$ -
10.2410.3230.00.10040.0000	Repairs - Photo ID		\$ 250.00	\$ 250.00	\$ -
10.2410.3230.02.00000.0000	Repairs - Central		\$ 500.00	\$ 500.00	\$ -
10.2410.3230.03.00000.0000	Repairs - East		\$ 500.00	\$ 500.00	\$ 627.00
10.2410.3250.02.00000.0000	Rentals Principals Office Central		\$ 2,000.00	\$ 2,000.00	\$ 1,336.32
10.2410.3250.03.00000.0000	Rentals Principals Office East		\$ 3,000.00	\$ 11,000.00	\$ 2,108.82
10.2410.3320.02.00000.0000	Professional Development - Central		\$ 2,000.00	\$ 5,000.00	\$ 1,913.43
10.2410.3320.03.00000.0000	Professional Development - East		\$ 5,000.00	\$ 5,000.00	\$ 2,600.04
10.2410.3900.03.00000.0000	Other Purchased Services		\$ 100.00	\$ 100.00	\$ -
10.2490.3190.00.00000.0000	Purchased Services-Deans		\$ 11,000.00	\$ -	\$ -
10.2490.3320.02.00000.0000	Professional Development - Deans/Attend - Central		\$ 750.00	\$ 750.00	\$ -
10.2490.3320.03.00000.0000	Professional Development - Deans/Attend - East		\$ 15,500.00	\$ 3,000.00	\$ 1,794.00
10.2510.3190.00.00000.0000	Purchased Services - Business Office		\$ 7,000.00	\$ 9,000.00	\$ 11,455.40

Lockport Township High School District 205
Budgeted Expenditures - Education Fund
Fiscal Year: 2022-2023

Account Number	Description	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
10.2510.3320.00.00000.0000	Professional Development - Business		\$ 5,000.00	\$ 4,000.00	\$ 4,774.67
10.2520.3160.00.00000.0000	Web-Based Software-Business Services		\$ 54,000.00	\$ 75,000.00	\$ 48,801.00
10.2520.3190.00.00000.0000	Purchased Services - Business Services		\$ 15,000.00	\$ 28,000.00	\$ 10,334.00
10.2520.3230.00.00000.0000	Repairs - Business Office		\$ 1,000.00	\$ 1,500.00	\$ 661.50
10.2520.3250.00.00000.0000	Rentals - Business Office		\$ 12,500.00	\$ 10,000.00	\$ 9,692.28
10.2520.3410.00.00000.0000	Postage - Business		\$ 34,000.00	\$ 32,000.00	\$ 21,198.40
10.2520.3500.00.00000.0000	Advertising/Legal Notices		\$ 5,000.00	\$ 5,000.00	\$ 4,261.58
10.2520.3600.00.00000.0000	Printing & Binding - Business		\$ 1,000.00	\$ 1,000.00	\$ 259.02
10.2520.3900.00.00000.0000	Credit Card Fees		\$ 40,000.00	\$ 40,000.00	\$ 23,904.39
10.2540.3250.00.46990.0000	Leased Classroom Space for CCC/DRS Grant		\$ 27,000.00	\$ 36,000.00	\$ 30,180.00
10.2553.3310.00.43000.0000	Homeless Transportation - Title I		\$ 8,000.00	\$ 2,054.00	\$ 20,926.91
10.2553.3310.00.43009.0000	Homeless Transportation - Title I PY		\$ -	\$ -	\$ 3,780.59
10.2553.3310.00.49986.0000	Transportation Services - ARP MV Homeless		\$ 2,284.00	\$ -	\$ -
10.2560.3160.00.01110.0000	Web-Based Software-Food Service		\$ 8,000.00	\$ 8,500.00	\$ 7,848.00
10.2560.3230.00.01110.0000	Repairs & Maintenance - Food Service		\$ 5,000.00	\$ 2,500.00	\$ -
10.2630.3160.00.00000.0000	Web-Based Software-Website Hosting		\$ 27,500.00	\$ 12,500.00	\$ 5,877.71
10.2630.3190.00.00000.0000	Purchased Services - Public Relations		\$ 1,000.00	\$ 1,000.00	\$ -
10.2630.3500.00.00000.0000	Advertising - Public Relations		\$ 1,500.00	\$ 1,000.00	\$ 1,187.50
10.2631.3320.00.00000.0000	Professional Development - PR		\$ 2,500.00	\$ 1,500.00	\$ 2,354.87
10.2632.3600.00.00000.0000	Printing Services - Public Relations		\$ 28,000.00	\$ 5,000.00	\$ 200.00
10.2632.3600.00.00700.0000	Printing Services - Clubs/Activities		\$ 7,000.00	\$ 7,000.00	\$ 1,438.32
10.2632.3600.01.00000.0000	Printing Services - District Office		\$ 2,500.00	\$ 2,000.00	\$ 2,498.46
10.2632.3600.02.00000.0000	Printing Services - Central		\$ 9,500.00	\$ 9,500.00	\$ 869.50
10.2632.3600.03.00000.0000	Printing Services - East		\$ 24,000.00	\$ 24,000.00	\$ 4,272.45
10.2640.3160.00.00000.0000	Web-Based Software-Personnel		\$ 50,000.00	\$ 65,000.00	\$ 45,751.12
10.2640.3160.00.49329.0000	Web-Based Software-Personnel-Title II PY		\$ -	\$ -	\$ 4,681.63
10.2640.3500.00.49320.0000	Advertising - Title II		\$ -	\$ 2,000.00	\$ 250.00
10.2641.3190.00.00000.0000	Purchased Services - Personnel		\$ 8,000.00	\$ 8,000.00	\$ 3,361.72
10.2641.3250.00.00000.0000	Rentals - Personnel		\$ 1,500.00	\$ 1,500.00	\$ -
10.2641.3500.00.00000.0000	Advertising - Personnel		\$ 2,000.00	\$ 1,000.00	\$ -
10.2643.3320.00.00000.0000	Professional Development - Personnel Office		\$ 2,000.00	\$ 2,000.00	\$ 1,263.04
10.2660.3160.00.00000.0000	Web-Based Software-Technology		\$ 220,000.00	\$ 220,000.00	\$ 356,137.66
10.2660.3160.00.46200.0000	Web Based Software-IDEA		\$ 13,000.00	\$ 12,000.00	\$ 12,183.75
11.2660.3160.03.15460.0000	Web-Based Software - CWC		\$ 8,000.00	\$ 12,000.00	\$ 2,512.50
10.2660.3190.00.00000.0000	Purchased Services - Technology		\$ 156,000.00	\$ 131,000.00	\$ 26,118.89
10.2660.3190.00.49982.0000	Technology Purchased Services - ESSER II		\$ -	\$ -	\$ 61,408.00
10.2660.3190.00.49983.0000	Technology Purchased Services - ARP ESSER III		\$ 61,408.00	\$ -	\$ -
10.2660.3230.00.00000.0000	Repairs - Technology		\$ 40,000.00	\$ 40,000.00	\$ 10,896.73
11.2660.3230.03.15480.0000	Software Maintenance - Swim Club		\$ 1,200.00	\$ 1,500.00	\$ -
10.2660.3250.00.00000.0000	Technology Lease		\$ 93,000.00	\$ 93,000.00	\$ 92,485.19
10.2660.3320.00.00000.0000	Professional Development - Technology		\$ 18,000.00	\$ 18,000.00	\$ 8,805.14
10.3000.3160.00.00000.0000	Web-Based Software-Community Services		\$ 40,000.00	\$ 29,792.00	\$ 35,829.70
11.3210.3140.03.15460.0000	Contractual-CWC Intramural Programs		\$ 1,200.00	\$ 1,200.00	\$ -
11.3210.3190.03.15460.0000	Purchased Services - CWC Programs		\$ 1,000.00	\$ 1,000.00	\$ -
11.3210.3190.03.15480.0000	Purchased Services - Swim Club		\$ 400.00	\$ 100.00	\$ 375.00
11.3210.3320.03.15460.0000	Professional Development - CWC		\$ 1,500.00	\$ 1,500.00	\$ 776.00
11.3210.3500.03.15460.0000	Advertising - CWC Programs		\$ 1,000.00	\$ 1,000.00	\$ -
11.3210.3500.03.15480.0000	Advertising - Swim Club		\$ 1,400.00	\$ 1,100.00	\$ 1,394.00
11.3210.3900.03.15480.0000	Travel Expense-Swim Club		\$ 1,500.00	\$ 1,500.00	\$ 1,331.72
10.3900.3320.00.08888.0000	PD - Development and Alumni Services		\$ 1,000.00	\$ -	\$ -
Total Education Fund Purchased Services			\$ 5,240,274.00	\$ 4,428,581.00	\$ 3,788,602.40
10.1130.4100.00.00020.0000	Supplies - Art		\$ 46,800.00	\$ 43,200.00	\$ 41,548.00
10.1130.4100.00.00050.0000	Supplies - English		\$ 15,000.00	\$ 15,000.00	\$ 16,565.98
10.1130.4100.00.00060.0000	Supplies - World Language		\$ 12,000.00	\$ 8,650.00	\$ 9,226.37
10.1130.4100.00.00080.0000	Supplies - PE		\$ 16,000.00	\$ 16,000.00	\$ 7,360.24
10.1130.4100.00.00110.0000	Supplies - Mathematics		\$ 7,000.00	\$ 7,000.00	\$ 4,492.33
10.1130.4100.00.00130.0000	Supplies - Science		\$ 32,000.00	\$ 32,000.00	\$ 33,568.81
10.1130.4100.00.00150.0000	Supplies - Social Studies		\$ 4,000.00	\$ 5,000.00	\$ 2,248.25

Lockport Township High School District 205
Budgeted Expenditures - Education Fund
Fiscal Year: 2022-2023

Account Number	Description	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
10.1130.4100.00.00180.0000	Supplies - Band		\$ 27,000.00	\$ 27,688.00	\$ 29,189.08
10.1130.4100.00.00190.0000	Supplies - Chorus		\$ 3,000.00	\$ 2,500.00	\$ 3,401.32
10.1130.4100.00.00200.0000	Supplies - Marching Band		\$ 13,500.00	\$ 8,000.00	\$ 6,044.13
10.1130.4100.00.00400.0000	Supplies - AFJROTC		\$ -	\$ 1,000.00	\$ -
10.1130.4100.00.00610.0000	Supplies-Technology-Student		\$ -	\$ 20,000.00	\$ 110.39
10.1130.4100.00.00611.0000	Tech Supplies-Students		\$ 450,000.00	\$ 430,000.00	\$ 873,800.00
10.1130.4100.00.24846.0000	Supplies - Citgo Donation		\$ -	\$ 8,375.00	\$ 105.00
10.1130.4100.00.32350.0000	Supplies - Ag Ed Grant		\$ 4,848.00	\$ 1,500.00	\$ 1,248.00
10.1130.4100.00.32359.0000	Supplies - Ag Ed PY		\$ -	\$ -	\$ 439.78
10.1130.4100.00.33050.0000	Supplies - TBE-TPI		\$ 1,200.00	\$ 2,500.00	\$ 798.67
10.1130.4100.00.49982.0000	Supplies-ESSER II		\$ -	\$ 6,000.00	\$ 1,557.18
10.1130.4100.00.49986.0000	Supplies - ARP MV Homeless		\$ 250.00	\$ -	\$ -
10.1130.4100.02.00800.0000	Supplies - Character Ed - Central		\$ 4,000.00	\$ 1,000.00	\$ 4,075.91
10.1130.4100.02.00810.0000	Supplies - Reality Store - Central		\$ 1,000.00	\$ 1,000.00	\$ 910.51
10.1130.4100.02.10020.0000	Supplies - Copy Machines - Central		\$ 13,000.00	\$ 10,000.00	\$ 12,788.80
10.1130.4100.03.00800.0000	Supplies - Character Ed - East		\$ 7,000.00	\$ 7,000.00	\$ 769.96
10.1130.4100.03.10010.0000	Supplies - Student Recognition - East		\$ 1,000.00	\$ 1,000.00	\$ 100.00
10.1130.4100.03.10020.0000	Supplies - Copy Machines - East		\$ 30,000.00	\$ 30,000.00	\$ 20,933.59
10.1130.4102.00.00180.0000	Supplies-Paid with Foundation Donation		\$ -	\$ -	\$ 371.00
10.1130.4130.00.00080.0000	Supplies - PE Uniforms		\$ 36,000.00	\$ 36,000.00	\$ 42,602.99
10.1130.4130.02.00000.0000	Supplies - Bookstore - Central		\$ 500.00	\$ 550.00	\$ 303.45
10.1130.4130.03.00000.0000	Supplies - Bookstore - East		\$ 200.00	\$ 500.00	\$ -
10.1130.4150.00.00080.0000	Supplies - PE - Student Consumables		\$ -	\$ -	\$ 280.52
10.1130.4220.00.00050.0000	Books - Paperback		\$ 100,000.00	\$ 100,000.00	\$ 72,324.39
10.1130.4220.02.00000.0000	Workbooks - Central		\$ 500.00	\$ 500.00	\$ -
10.1130.4220.03.00000.0000	Workbooks - East		\$ 15,000.00	\$ 11,500.00	\$ 6,752.99
10.1130.4910.00.00130.0000	Supplies - Science - Horticulture		\$ 5,000.00	\$ 5,000.00	\$ 6,113.35
10.1130.4920.00.00080.0000	Supplies - Locks - Physical Ed		\$ 7,500.00	\$ 7,500.00	\$ 4,160.00
10.1200.4100.00.00000.0000	Supplies - Special Ed		\$ 1,000.00	\$ 1,000.00	\$ 688.26
10.1200.4100.00.46200.0000	Supplies - IDEA		\$ 9,697.00	\$ 8,893.00	\$ 8,871.09
10.1200.4100.00.46990.0000	Supplies - Step Grant		\$ -	\$ -	\$ 1,474.48
10.1200.4100.00.49987.0000	Supplies - ARP IDEA		\$ 19,496.00	\$ -	\$ 651.76
10.1200.4140.00.46990.0000	Supplies - Curriculum - Step Grant		\$ 12,000.00	\$ 10,000.00	\$ 32,018.75
10.1202.4100.00.12020.0000	Program Supplies - TMH		\$ 1,200.00	\$ 1,000.00	\$ 1,058.20
10.1202.4100.09.12020.0000	Program Supplies - CCC		\$ 6,000.00	\$ 6,000.00	\$ 4,073.53
10.1202.4190.00.12020.0000	Groceries - TMH Prog		\$ 1,500.00	\$ 1,500.00	\$ 1,451.40
10.1202.4910.09.12020.0000	Resale Supplies - CCC Programs		\$ 1,200.00	\$ 1,000.00	\$ 1,320.13
10.1202.4950.09.12020.0000	L-Town Grounds Supplies		\$ 60,000.00	\$ -	\$ 300.00
10.1203.4100.00.12030.0000	Program Supplies - EMH		\$ 850.00	\$ 800.00	\$ 933.87
10.1212.4100.00.12120.0000	Program Supplies - BD		\$ 5,500.00	\$ 5,000.00	\$ 5,711.71
10.1220.4100.00.12200.0000	Program Supplies - CC		\$ 3,500.00	\$ 4,000.00	\$ 3,459.71
10.1250.4100.00.43000.0000	Supplies - Title I		\$ 1,000.00	\$ 1,000.00	\$ -
10.1400.4100.00.00090.0000	Supplies - Facs		\$ -	\$ 60,000.00	\$ 54,990.29
10.1400.4100.00.00100.0000	Supplies - CCA Dept		\$ 140,000.00	\$ 75,000.00	\$ 65,578.69
10.1400.4100.00.00290.0000	Supplies - Voc Ed Dir		\$ 250.00	\$ 250.00	\$ -
10.1400.4140.00.32200.0000	Supplies - CTEIG		\$ 39,741.00	\$ 39,741.00	\$ 50,705.73
10.1400.4140.00.47450.0000	Curriculum Materials - Perkins Grant		\$ -	\$ 25,090.00	\$ 22,521.43
10.1400.4190.00.00000.0000	Supplies - Skill Olympics		\$ 2,500.00	\$ 2,500.00	\$ -
10.1400.4910.00.00100.0000	Resale Supplies - Porter Pride Store		\$ 30,000.00	\$ 30,000.00	\$ 47,813.33
10.1500.4100.00.00000.0000	Supplies - Activites		\$ 8,500.00	\$ 8,500.00	\$ 9,276.81
10.1500.4100.00.15042.0000	Supplies-Powder Puff		\$ 2,000.00	\$ 2,000.00	\$ 1,956.75
10.1500.4100.00.15400.0000	Supplies-Skills USA		\$ 750.00	\$ 750.00	\$ 97.55
10.1500.4100.00.15710.0000	Supplies - Speech Tournament		\$ -	\$ 500.00	\$ -
10.1500.4100.03.15600.0000	Supplies - Drama		\$ 11,000.00	\$ 11,000.00	\$ 6,696.09
10.1500.4100.03.15610.0000	Supplies - Group Interpretation		\$ 3,750.00	\$ 3,750.00	\$ 1,795.22
10.1500.4100.03.15700.0000	Supplies - Speech		\$ 1,000.00	\$ 1,000.00	\$ 105.20
10.1500.4190.00.00000.0000	Supplies - Homecoming		\$ 4,000.00	\$ 4,000.00	\$ 2,462.34
10.1510.4100.03.00010.0000	Supplies - Athletics		\$ 90,000.00	\$ 95,000.00	\$ 86,677.11

Lockport Township High School District 205
Budgeted Expenditures - Education Fund
Fiscal Year: 2022-2023

Account Number	Description	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
10.1510.4100.03.15800.0000	Invitational Supplies		\$ 24,000.00	\$ 24,000.00	\$ 28,892.29
10.1510.4100.03.15900.0000	IHSA Supplies		\$ 5,000.00	\$ 5,000.00	\$ 4,676.65
10.1510.4100.03.15990.0000	Supplies - Athletic Camps		\$ 10,000.00	\$ 21,550.00	\$ 7,310.80
10.1510.4130.03.00010.0000	Supplies - Athletics - Uniforms		\$ 80,000.00	\$ 75,000.00	\$ 80,767.79
10.1600.4100.00.00260.0000	Supplies- Fresh Start		\$ 8,000.00	\$ 8,000.00	\$ 599.39
10.1600.4100.00.12200.0000	Supplies - Sp Ed Summer School		\$ 1,200.00	\$ 600.00	\$ 634.76
10.1600.4100.00.43000.0000	Fresh Start Plus Supplies-Title I		\$ 500.00	\$ -	\$ 258.00
10.1650.4100.00.00000.0000	Supplies - Gifted		\$ 5,500.00	\$ 5,000.00	\$ 3,217.92
10.2120.4100.00.00000.0000	Supplies - Guidance		\$ 15,000.00	\$ 14,000.00	\$ 13,377.63
10.2130.4100.00.00000.0000	Supplies-Nurse's Offices		\$ 2,500.00	\$ 1,000.00	\$ 1,535.73
10.2130.4100.00.49982.0000	Nurse Supplies-ESSER II		\$ -	\$ 3,000.00	\$ 469.49
10.2140.4100.00.00000.0000	Supplies - Psychology		\$ 1,500.00	\$ 1,500.00	\$ 526.50
10.2191.4100.03.00000.0000	Graduation Supplies - East		\$ 25,000.00	\$ 25,000.00	\$ 19,540.69
10.2210.4100.00.00000.0000	Supplies - Staff Development		\$ 8,000.00	\$ 2,500.00	\$ 2,720.27
10.2210.4100.00.00050.0000	Professional Development Supplies - English		\$ 1,500.00	\$ 1,000.00	\$ 1,246.12
10.2210.4100.00.00060.0000	Professional Development Materials-World Languages		\$ -	\$ -	\$ 556.50
10.2210.4100.00.00090.0000	Professional Development Supplies-CCA		\$ -	\$ -	\$ 302.30
10.2210.4100.00.00110.0000	Professional Development Supplies-Mathematics		\$ 3,000.00	\$ 3,000.00	\$ 744.16
10.2210.4100.00.00130.0000	Professional Development Supplies-Science		\$ 1,000.00	\$ 250.00	\$ 523.11
10.2210.4100.00.33050.0000	Supplies ESL Articulation Meeting		\$ 500.00	\$ 500.00	\$ -
10.2210.4100.00.49320.0000	Supplies - Training Materials - Title II		\$ -	\$ 2,000.00	\$ 5,377.57
10.2210.4100.00.49329.0000	PD Supplies - Title II Prior Year		\$ 389.00	\$ -	\$ 934.80
10.2210.4100.03.00800.0000	Supplies - Porter Wagon		\$ 2,000.00	\$ 600.00	\$ -
10.2220.4100.00.38000.0000	Supplies - Library Grant		\$ 3,410.00	\$ -	\$ -
10.2220.4100.02.00000.0000	Supplies - Central Media Info Services		\$ 18,600.00	\$ 11,000.00	\$ 15,419.12
10.2220.4100.03.00000.0000	Supplies - East Media Info Services		\$ 18,000.00	\$ 14,000.00	\$ 19,950.81
10.2220.4110.03.00000.0000	Supplies - Audio Visual - East		\$ 1,000.00	\$ 2,000.00	\$ -
10.2220.4400.02.00000.0000	Supplies - Magazines - Central		\$ -	\$ 100.00	\$ -
10.2220.4400.03.00000.0000	Supplies - Magazines - East		\$ -	\$ 700.00	\$ -
10.2220.4410.03.00000.0000	Newspaper Subscriptions-East		\$ -	\$ 150.00	\$ -
10.2221.4100.03.00000.0000	Supplies - Speakers - East		\$ 100.00	\$ 1,000.00	\$ 176.70
10.2230.4100.00.00000.0000	Supplies - Test Scoring		\$ 2,000.00	\$ 3,500.00	\$ 499.81
10.2230.4100.00.00450.0000	Supplies-ACT/PSAT		\$ 2,000.00	\$ 2,000.00	\$ -
10.2230.4100.00.46200.0000	Assessment Supplies-IDEA		\$ -	\$ 1,000.00	\$ 999.00
10.2310.4100.00.00000.0000	Supplies - Board of Ed		\$ 10,000.00	\$ 7,000.00	\$ 6,874.58
10.2320.4100.00.00000.0000	Supplies - Supt Office		\$ 20,000.00	\$ 16,000.00	\$ 19,247.98
10.2330.4100.00.00000.0000	Supplies - Sp Ed Director		\$ 1,000.00	\$ 1,000.00	\$ 811.76
10.2410.4100.02.00000.0000	Supplies - Principal - Central		\$ 22,000.00	\$ 10,000.00	\$ 22,382.00
10.2410.4100.03.00000.0000	Supplies - Principal - East		\$ 30,000.00	\$ 25,000.00	\$ 33,858.83
10.2410.4100.03.10030.0000	Supplies - Security		\$ 2,000.00	\$ 1,500.00	\$ 935.20
10.2410.4130.00.00000.0000	Supplies - Security / Student Parking		\$ 2,500.00	\$ 2,500.00	\$ 1,312.61
10.2410.4190.00.00000.0000	Supplies - Photo IDs/Lanyards		\$ 11,000.00	\$ 11,000.00	\$ -
10.2490.4100.02.00000.0000	Supplies - Deans - Central		\$ 2,500.00	\$ 3,500.00	\$ 1,911.58
10.2490.4100.03.00000.0000	Supplies-Deans-East incl Uniforms		\$ 6,000.00	\$ 6,000.00	\$ 4,640.90
10.2520.4100.00.00000.0000	Supplies-Business Office		\$ 5,000.00	\$ 5,000.00	\$ 4,387.83
10.2560.4100.00.01110.0000	Food Services - Supplies		\$ 8,000.00	\$ 12,500.00	\$ 41.20
10.2560.4190.00.00890.0000	Satellite Lunch Program-Food Cost-Fairmont 89		\$ 181,000.00	\$ 100,000.00	\$ 182,610.88
10.2560.4190.00.00910.0000	Satellite Lunch Program-Food Cost-District 91		\$ 120,000.00	\$ 150,000.00	\$ 192,669.04
10.2560.4190.00.01110.0000	Free Lunches		\$ 112,500.00	\$ 1,000,000.00	\$ 1,392,610.73
10.2630.4100.00.00000.0000	Supplies - Public Relations		\$ 1,500.00	\$ 1,500.00	\$ 355.50
10.2641.4100.00.00000.0000	Supplies - Personnel		\$ 20,000.00	\$ 20,000.00	\$ 19,210.35
10.2660.4100.00.00000.0000	Supplies - Technology		\$ 75,000.00	\$ 75,000.00	\$ 274,358.37
10.3000.4100.00.00000.0000	Supplies - Community Services		\$ 3,000.00	\$ -	\$ -
11.3210.4100.03.15460.0000	Supplies CWC Programs		\$ 5,500.00	\$ 5,500.00	\$ 1,986.40
11.3210.4100.03.15470.0000	Supplies-Aquatics		\$ 1,000.00	\$ 1,000.00	\$ 260.14
11.3210.4100.03.15480.0000	Supplies-Swim Club		\$ 10,000.00	\$ 10,000.00	\$ 2,672.15
11.3210.4100.03.15490.0000	Supplies-Age Group Swim		\$ 2,000.00	\$ 2,000.00	\$ -
11.3210.4130.03.15460.0000	Supplies Intramural Programs		\$ 10,000.00	\$ 10,000.00	\$ -

Lockport Township High School District 205
Budgeted Expenditures - Education Fund
Fiscal Year: 2022-2023

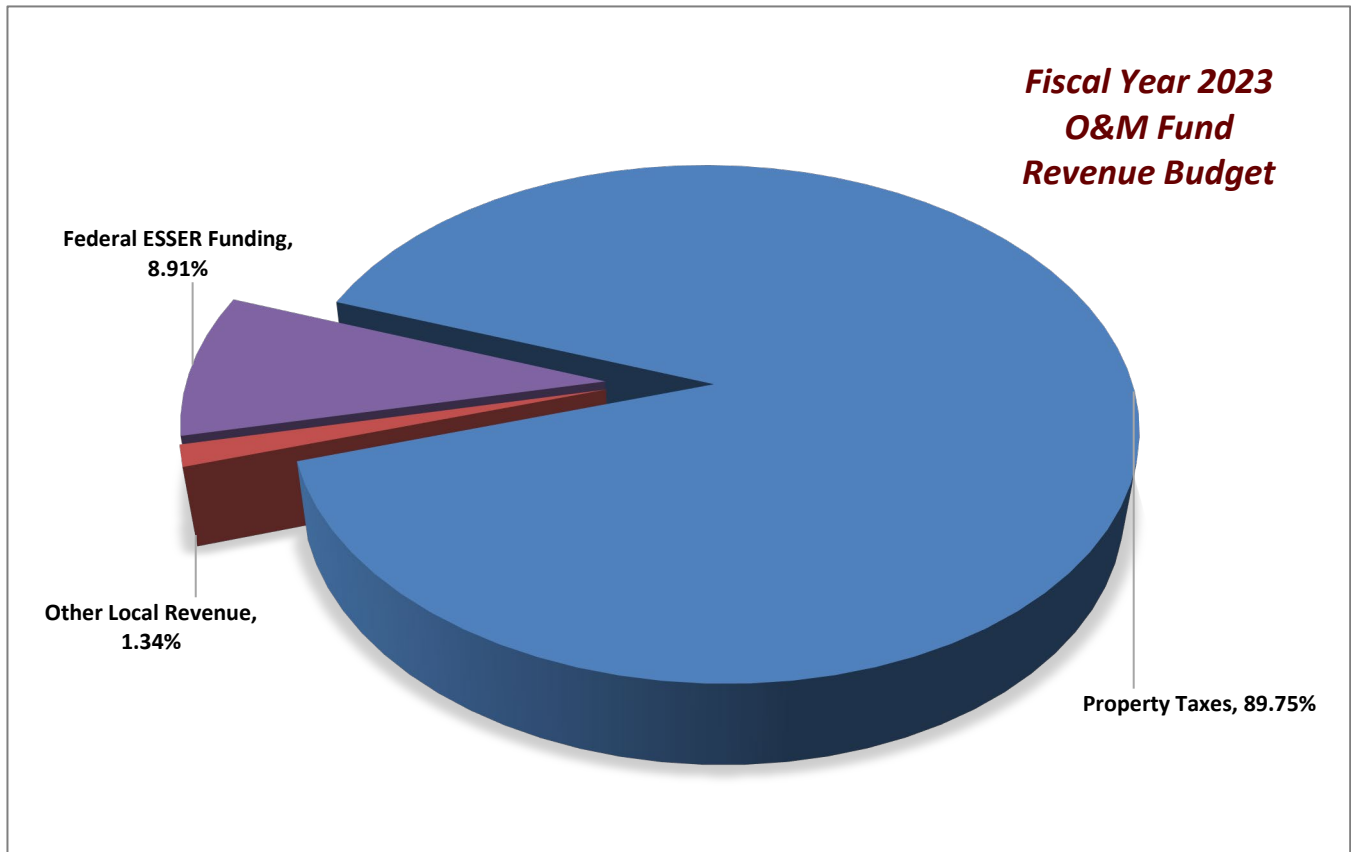
<u>Account Number</u>	<u>Description</u>	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
11.3210.4910.03.15480.0000	Supplies-Swim Club Concessions		\$ 5,000.00	\$ 5,000.00	\$ -
10.3900.4100.00.08888.0000	Development & Alumni Services - Supplies		\$ 2,000.00	\$ -	\$ 1,636.60
10.3900.4100.00.33050.0000	Supplies-TBE/TPI-Community Services		\$ 500.00	\$ 1,200.00	\$ -
10.3900.4100.00.43000.0000	Title I Supplies-Community Services		\$ 400.00	\$ 400.00	\$ -
Total Education Fund Supplies			\$ 2,218,831.00	\$ 2,956,787.00	\$ 3,992,912.96
10.1130.5500.00.00020.0000	Equipment - Art		\$ 17,450.00	\$ 4,750.00	\$ 14,949.92
10.1130.5500.00.00080.0000	Equipment - PE		\$ 33,144.00	\$ 20,000.00	\$ 9,120.65
10.1130.5500.00.00130.0000	Equipment - Science		\$ 20,000.00	\$ 28,000.00	\$ 22,826.25
10.1130.5500.00.00180.0000	Equipment - Band		\$ 36,000.00	\$ 36,000.00	\$ 17,412.24
10.1130.5500.00.00190.0000	Equipment - Chorus		\$ 3,000.00	\$ 6,000.00	\$ -
10.1130.5500.00.00200.0000	Equipment - Marching Band		\$ 24,000.00	\$ 12,000.00	\$ 35,216.94
10.1130.5500.00.00500.0000	Equipment - Andrew Gift		\$ 40,000.00	\$ 60,000.00	\$ 28,068.25
10.1130.5500.00.00610.0000	Equipment-Students-Districtwide		\$ 7,200.00	\$ -	\$ 8,348.46
10.1130.5500.00.24846.0000	Equipment - Citgo Donation		\$ -	\$ -	\$ 15,933.33
10.1130.5500.00.49982.0000	Equipment-ESSER II		\$ -	\$ -	\$ 1,648.20
10.1200.5500.00.46990.0000	Equipment - Step Grant		\$ 59,348.00	\$ 160,908.00	\$ 116,258.45
10.1200.5500.00.49987.0000	Equipment - ARP IDEA		\$ 6,634.00	\$ -	\$ 4,865.40
10.1202.5550.09.12020.0000	L-Town Grounds Equipment		\$ -	\$ -	\$ 14,033.28
10.1203.5500.00.12030.0000	Equipment - EMH		\$ -	\$ 1,200.00	\$ -
10.1212.5500.00.12120.0000	Equipment - BD		\$ 1,200.00	\$ -	\$ 1,682.90
10.1400.5500.00.00090.0000	Equipment - FACS		\$ -	\$ -	\$ 589.00
10.1400.5500.00.00100.0000	Equipment - CCA Dept		\$ 10,000.00	\$ -	\$ 19,523.35
10.1400.5500.00.47450.0000	Equipment - Voc Ed - Perkins		\$ 25,617.00	\$ -	\$ -
10.1500.5500.00.00000.0000	Equipment - Activites		\$ 28,000.00	\$ 13,500.00	\$ 9,590.93
10.1510.5400.03.00010.0000	Building Improvements - Athletics		\$ 11,000.00	\$ 11,000.00	\$ 10,986.95
10.1510.5500.03.00010.0000	Equipment - Athletics		\$ 50,000.00	\$ 45,000.00	\$ 51,572.94
10.2120.5500.00.00000.0000	Equipment - Guidance		\$ 3,000.00	\$ 2,000.00	\$ -
10.2410.5500.02.00000.0000	Equipment - Principal - Central		\$ 2,000.00	\$ -	\$ 2,029.79
10.2410.5500.03.00000.0000	Equipment - Principal - East		\$ 3,500.00	\$ 3,500.00	\$ 3,319.72
10.2410.5500.03.10030.0000	Equipment - Student Parking		\$ 850.00	\$ 850.00	\$ -
10.2410.5510.03.10030.0000	Equipment - Security		\$ 2,000.00	\$ 2,000.00	\$ -
10.2490.5500.00.00000.0000	Equipment - Deans Office		\$ 2,900.00	\$ -	\$ -
10.2520.5500.00.00000.0000	Equipment - Business Office		\$ 3,000.00	\$ 3,000.00	\$ -
10.2560.5500.00.01110.0000	Food Services - Equipment		\$ 40,000.00	\$ 10,000.00	\$ 36,249.07
10.2630.5500.00.00000.0000	Equipment - Public Relations		\$ 1,000.00	\$ 500.00	\$ -
10.2641.5500.00.00000.0000	Equipment - Human Resources		\$ 1,000.00	\$ 1,000.00	\$ -
10.2660.5500.00.00000.0000	Hardware & Equipment - Technology		\$ 550,000.00	\$ 300,000.00	\$ 341,022.97
11.3210.5500.03.15460.0000	Equipment CWC Programs		\$ 50,000.00	\$ 50,000.00	\$ 6,083.61
11.3210.5500.03.15470.0000	Equipment-Aquatics		\$ 2,500.00	\$ 2,500.00	\$ 1,050.00
11.3210.5500.03.15480.0000	Equipment-Swim Club		\$ 2,500.00	\$ 2,500.00	\$ -
Total Education Fund Capital Outlay			\$ 1,036,843.00	\$ 776,208.00	\$ 772,382.60
10.1130.6400.00.00050.0000	Dues and Fees - English		\$ 500.00	\$ 500.00	\$ 269.00
10.1130.6400.00.00060.0000	Dues and Fees - World Language		\$ 500.00	\$ 200.00	\$ 153.75
10.1130.6400.00.00080.0000	Dues and Fees - PE		\$ 150.00	\$ 150.00	\$ 326.00
10.1130.6400.00.00150.0000	Dues and Fees - Social Studies		\$ -	\$ 200.00	\$ -
10.1130.6400.00.00180.0000	Dues and Fees - Band		\$ 6,000.00	\$ 7,000.00	\$ 5,661.69
10.1130.6400.00.00190.0000	Dues and Fees - Chorus		\$ 1,500.00	\$ 1,500.00	\$ 1,090.00
10.1130.6400.00.00200.0000	Dues & Fees - Marching Band		\$ 3,000.00	\$ 3,000.00	\$ 853.96
10.1130.6400.00.24846.0000	Dues & Fees-Citgo Donation		\$ -	\$ 5,200.00	\$ 5,200.00
10.1130.6900.00.00110.0000	Dues and Fees - Math		\$ 500.00	\$ 500.00	\$ -
10.1400.6400.00.00000.0000	Dues & Fees - Vocation Ed		\$ 13,200.00	\$ 10,000.00	\$ 6,914.00
10.1500.6400.00.15400.0000	Fees-Skills USA		\$ 3,400.00	\$ 3,400.00	\$ 612.00
10.1500.6400.03.00190.0000	Dues & Fees-Co-Curr Vocal Groups		\$ 1,000.00	\$ -	\$ -
10.1500.6400.03.15000.0000	Dues & Fees - Activites		\$ 7,500.00	\$ 7,500.00	\$ 3,095.00
10.1500.6400.03.15600.0000	Dues & Fees - Drama		\$ 3,100.00	\$ 3,000.00	\$ 800.00
10.1500.6400.03.15700.0000	Dues & Fees - Speech		\$ 1,700.00	\$ 1,700.00	\$ 1,630.00
10.1510.6400.03.15990.0000	Dues & Fees Athletic Camps		\$ 3,000.00	\$ 3,000.00	\$ 2,119.86
10.1510.6900.03.00010.0000	Dues & Fees - Athletics		\$ 85,000.00	\$ 75,000.00	\$ 86,190.40

Lockport Township High School District 205
Budgeted Expenditures - Education Fund
Fiscal Year: 2022-2023

<u>Account Number</u>	<u>Description</u>	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
10.1510.6900.03.15800.0000	Invitational Dues & Fees		\$ 6,000.00	\$ 6,000.00	\$ 8,365.00
10.1510.6900.03.15900.0000	Fees Paid-IHSA		\$ 5,000.00	\$ 2,000.00	\$ 4,792.00
10.1911.6700.00.00000.0000	Tuition - Private - Regular		\$ 65,000.00	\$ 65,000.00	\$ 48,962.42
10.1912.6700.00.00000.0000	Tuition - Private- Spec Ed		\$ 2,500,000.00	\$ 1,750,000.00	\$ 1,618,502.99
10.1917.6700.00.00000.0000	Tuition - Private - CTE		\$ 14,500.00	\$ 14,500.00	\$ 15,066.25
12.1999.6999.00.00000.0000	Student Activity Account Expenditures		\$ 600,000.00	\$ 195,000.00	\$ 567,686.75
10.2120.6400.00.00000.0000	Dues & Fees Guidance		\$ 1,000.00	\$ 500.00	\$ 617.00
10.2140.6400.00.00000.0000	Dues & Fees - Psychologists		\$ 350.00	\$ 250.00	\$ -
10.2210.6400.00.00050.0000	Professional Dues & Fees		\$ 300.00	\$ 300.00	\$ 44.00
10.2210.6400.00.00060.0000	Professional Memberships		\$ 500.00	\$ 500.00	\$ -
10.2210.6400.00.00080.0000	Dues & Fees - PE		\$ -	\$ 300.00	\$ -
10.2210.6400.00.00110.0000	Professional Membership Dues - Math		\$ 100.00	\$ 100.00	\$ 100.00
10.2210.6400.00.00130.0000	Professional Memberships Science		\$ 1,000.00	\$ 500.00	\$ 320.16
10.2210.6400.00.00290.0000	Professional Dues & Fees-Voc Ed Dir		\$ 350.00	\$ 350.00	\$ -
10.2210.6400.00.46200.0000	Dues & Fees - IDEA		\$ 1,600.00	\$ 1,600.00	\$ 1,814.00
10.2210.6400.00.49320.0000	Dues & Fees-Title II		\$ 1,093.00	\$ 2,500.00	\$ 1,269.00
10.2210.6400.00.49329.0000	Dues & Fees - Title II PY		\$ 723.00	\$ -	\$ 1,364.77
10.2210.6400.03.00010.0000	Professional Memberships - Athletics		\$ 700.00	\$ 500.00	\$ 685.40
10.2211.6400.00.00000.0000	Dues & Fees - Asst Sup Curr		\$ 500.00	\$ 500.00	\$ -
10.2220.6400.02.00000.0000	Dues & Fees - Media - Central		\$ 400.00	\$ 200.00	\$ 278.99
10.2220.6400.03.00000.0000	Dues & Fees - Media - East		\$ 300.00	\$ 300.00	\$ 272.00
10.2310.6400.00.00000.0000	Dues & Fees - Board of Ed		\$ 17,000.00	\$ 17,000.00	\$ 7,656.00
10.2310.6900.00.00000.0000	Other Board Expenses		\$ 750.00	\$ 750.00	\$ 682.52
10.2320.6400.00.00000.0000	Dues & Fees - Supt Office		\$ 12,000.00	\$ 8,000.00	\$ 11,668.00
10.2320.6900.00.00000.0000	Other Expenses - Supt Office		\$ -	\$ 200.00	\$ -
10.2330.6400.00.00000.0000	Dues & Fees - Sp Ed Dir		\$ 650.00	\$ 700.00	\$ 340.00
10.2410.6400.02.00000.0000	Dues & Fees - Principal Central		\$ 1,500.00	\$ 1,000.00	\$ 1,416.00
10.2410.6400.03.00000.0000	Dues & Fees - Principal East		\$ 1,500.00	\$ 1,500.00	\$ 917.00
10.2510.6400.00.00000.0000	Dues & Fees - Business		\$ 2,500.00	\$ 2,500.00	\$ 1,769.00
10.2520.6900.00.00000.0000	Other Exp Business Office		\$ 325.00	\$ 325.00	\$ -
10.2630.6400.00.00000.0000	Dues & Fees - Public Relations		\$ 1,000.00	\$ 1,000.00	\$ 1,512.49
10.2641.6400.00.00000.0000	Dues & Fees - Personnel		\$ 3,000.00	\$ 3,500.00	\$ 509.03
10.2660.6400.00.00000.0000	Dues & Fees - Technology		\$ 1,000.00	\$ 1,000.00	\$ 1,084.00
11.3210.6400.03.15460.0000	Dues & Fees CWC Programs		\$ 500.00	\$ 500.00	\$ -
11.3210.6400.03.15470.0000	Dues & Fees-Aquatics		\$ 500.00	\$ 500.00	\$ -
11.3210.6400.03.15480.0000	Dues & Fees-Swim Club		\$ 20,000.00	\$ 20,000.00	\$ 9,675.00
10.4210.6700.00.00000.0000	Tuition - Gov't - Regular		\$ 10,000.00	\$ 13,000.00	\$ 4,000.36
10.4220.6700.00.00000.0000	Tuition - Gov't - Spec Ed		\$ 825,000.00	\$ 825,000.00	\$ 726,838.89
10.4240.6700.00.00000.0000	Tuition - Gov't - CTE		\$ 325,000.00	\$ 325,000.00	\$ 289,380.00
10.6000.6900.00.00000.0000	Contingency		\$ 400,000.00	\$ 300,000.00	\$ -
10.6000.6900.00.49987.0000	Contingency - ARP IDEA		\$ 8,528.00	\$ -	\$ -
Total Education Fund Dues, Fees, Tuition, Other			\$ 4,960,219.00	\$ 3,684,225.00	\$ 3,442,504.68
10.1130.8000.00.00000.0000	Termination Benefits		\$ 4,000.00	\$ 4,200.00	\$ 4,139.49
10.1200.8000.00.00000.0000	Termination Benefits		\$ 3,000.00	\$ 3,700.00	\$ 3,857.40
10.2120.8000.00.00000.0000	Termination Benefits		\$ 2,000.00	\$ 4,400.00	\$ 8,655.28
10.2410.8000.00.00000.0000	Termination Benefits		\$ 1,000.00	\$ 14,400.00	\$ 15,521.84
10.2490.8000.00.00000.0000	Termination Benefits		\$ 500.00	\$ -	\$ 409.46
10.2510.8000.00.00000.0000	Termination Benefits		\$ 2,210.00	\$ -	\$ -
11.3210.8000.00.00000.0000	Termination Benefits		\$ -	\$ -	\$ 930.45
Total Education Fund Termination Benefits			\$ 12,710.00	\$ 26,700.00	\$ 33,513.92
Total Education Fund Expenditures			\$ 53,907,034.00	\$ 50,619,727.00	\$ 49,826,545.12

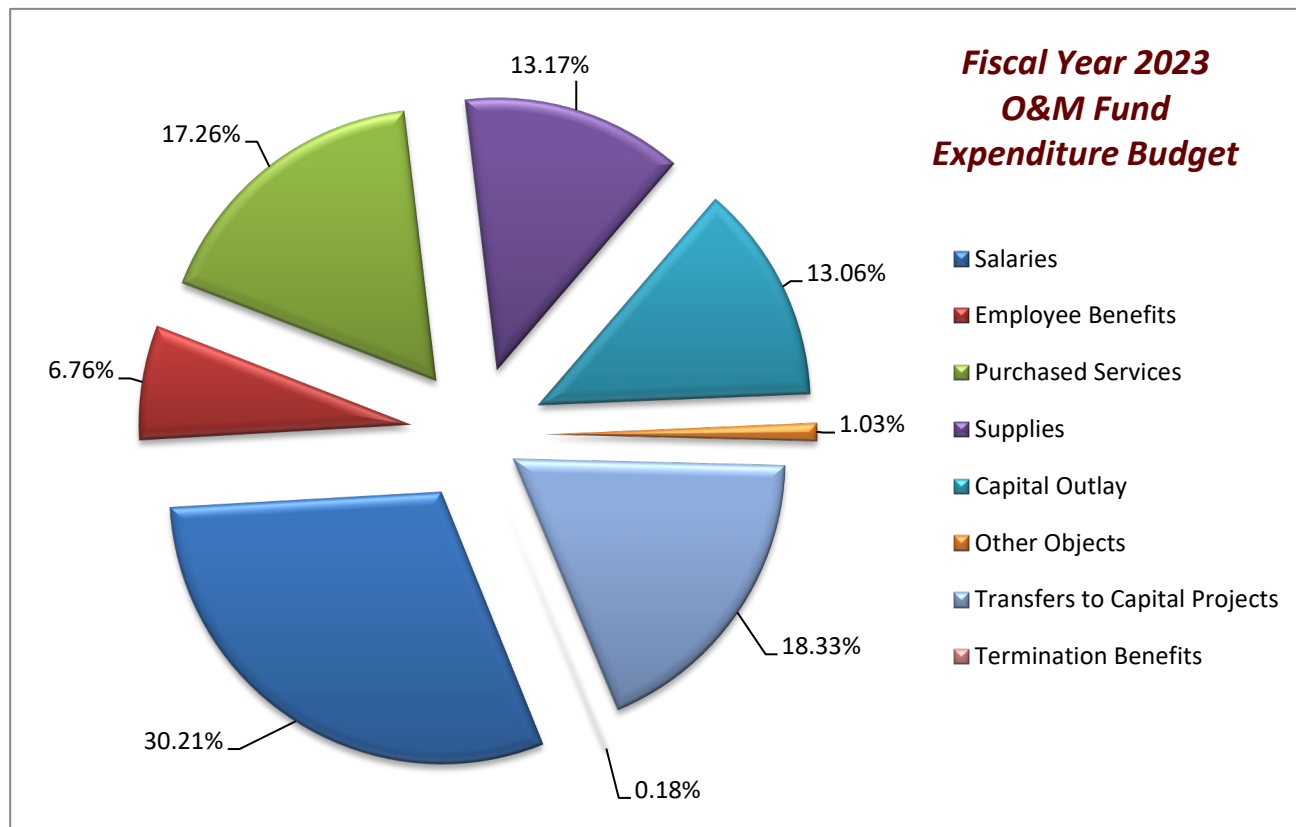
Operations & Maintenance Fund Revenue Summary

	FY 2023 Budget	FY 2022 Budget	FY 2022 Actual
Property Taxes	6,332,760	7,693,050	8,505,218
Other Local Revenue	94,369	425,799	532,615
State Funding	-	50,000	50,000
Federal ESSER Funding	628,660	149,058	150,348
	<u>7,055,789</u>	<u>8,317,907</u>	<u>9,238,181</u>



Operations & Maintenance Fund Expenditure Summary

	FY 2023 Budget	FY 2022 Budget	FY 2022 Actual
Salaries	2,976,415	2,975,380	2,816,235
Employee Benefits	665,639	712,811	679,402
Purchased Services	1,700,815	1,125,808	1,109,572
Supplies	1,297,750	1,179,172	1,160,815
Capital Outlay	1,286,570	1,437,766	1,454,942
Other Objects	101,000	100,800	655
Transfers to Capital Projects	1,806,160	2,258,230	1,980,185
Termination Benefits	17,600	9,700	13,140
	<u>9,851,949</u>	<u>9,799,667</u>	<u>9,214,946</u>



Operations & Maintenance Fund Fund Balance Summary

Fund Balance July 1, 2022	9,039,505
+ Projected Revenues	7,055,789
- Projected Expenditures	(9,851,949)
+ Transfer from Transportation Fund	<u>1,000,000</u>
Fund Balance June 30, 2023	<u><u>7,243,345</u></u>



Lockport Township High School District 205
Budgeted Revenue - Operations & Maintenance Fund
Fiscal Year: 2022-2023

<u>Account Number</u>	<u>Description</u>	<u>2023 Budget</u>	<u>2022 Budget</u>	<u>2022 Actual (Unaudited)</u>
20.0000.0000.00.01000.1110	Gen Levy-Current Year	\$ 1,872,116.00	\$ 4,335,843.00	\$ 5,082,732.61
20.0000.0000.00.02000.1110	Gen Levy-First Prior Year	\$ 4,446,496.00	\$ 3,357,207.00	\$ 3,408,112.98
20.0000.0000.00.03000.1110	Gen Levy-Other Years	\$ -	\$ -	\$ (1,800.14)
20.0000.0000.00.01000.1190	Other Levy-Current Year	\$ -	\$ -	\$ 16,172.14
20.0000.0000.00.02000.1190	Other Levy-First Prior Year	\$ 14,148.00	\$ -	\$ -
20.0000.0000.00.01000.1510	Interest on Investments	\$ 50,000.00	\$ 1,000.00	\$ 1,239.36
20.0000.0000.00.02000.1510	Interest on Taxes	\$ 869.00	\$ 1,162.00	\$ 157.14
20.0000.0000.00.00000.1910	Rental Fees	\$ 30,000.00	\$ 16,000.00	\$ 39,454.10
20.0000.0000.00.03000.1910	Rental/Fees-Auditorium	\$ -	\$ -	\$ 7,305.00
20.0000.0000.00.00000.1920	Contributions and Donations	\$ 1,000.00	\$ 361,000.00	\$ 432,718.00
20.0000.0000.00.00000.1950	Refund-Prior Year Expense	\$ 1,000.00	\$ 31,637.00	\$ 32,169.35
20.0000.0000.00.00000.1960	TIF Surplus	\$ 1,500.00	\$ 2,500.00	\$ 1,841.58
20.0000.0000.00.00000.1980	Vendor Contract Rev	\$ 10,000.00	\$ 12,500.00	\$ 17,699.64
20.0000.0000.00.00000.1999	Other Revenue	\$ -	\$ -	\$ 31.60
Total Operations & Maintenance Fund Local Revenue		\$ 6,427,129.00	\$ 8,118,849.00	\$ 9,037,833.36
20.0000.0000.00.00000.3925	School Maintenance Project Grant	\$ -	\$ 50,000.00	\$ 50,000.00
Total Operations & Maintenance Fund State Revenue		\$ -	\$ 50,000.00	\$ 50,000.00
20.0000.0000.00.03000.4998	ESSER Grant	\$ 628,660.00	\$ 149,058.00	\$ 150,348.00
Total Operations & Maintenance Fund Federal Revenue		\$ 628,660.00	\$ 149,058.00	\$ 150,348.00
Total Operations & Maintenance Fund Revenue		\$ 7,055,789.00	\$ 8,317,907.00	\$ 9,238,181.36
20.0000.0000.00.00000.7130	Transfer Among Funds	\$ 1,000,000.00	\$ -	\$ -
Total Operations & Maintenance Fund Other Financing Sources		\$ 1,000,000.00	\$ -	\$ -

Lockport Township High School District 205
Budgeted Expenditures - Operations & Maintenance Fund
Fiscal Year: 2022-2023

Account Number	Description	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
20.2541.1110.00.00000.0000	Salaries - Directors - Operations & Maintenance	3	\$ 307,906.00	\$ 290,300.00	\$ 290,228.04
20.2542.1160.02.00000.0000	Salaries - Maintenance - Central	3	\$ 238,763.00	\$ 227,600.00	\$ 227,134.92
20.2542.1160.03.00000.0000	Salaries - Maintenance - East	5	\$ 455,770.00	\$ 514,100.00	\$ 433,685.40
20.2542.1190.00.00000.0000	Salaries - Custodians		\$ -	\$ 50,000.00	\$ -
20.2542.1190.02.00000.0000	Salaries - Custodians - Central	8	\$ 369,468.00	\$ 356,200.00	\$ 353,228.23
20.2542.1190.03.00000.0000	Salaries - Custodians - East	22	\$ 995,412.00	\$ 960,900.00	\$ 922,799.33
20.2542.1280.00.00000.0000	Salaries - Sub Custodians		\$ 68,887.00	\$ 7,800.00	\$ 9,538.00
20.2542.1280.02.00000.0000	Salaries - Part Time Central		\$ 19,671.00	\$ 42,000.00	\$ 49,759.48
20.2542.1280.03.00000.0000	Salaries - Part Time East		\$ 82,330.00	\$ 65,000.00	\$ 76,161.89
20.2542.1290.02.00000.0000	Salaries - Summer Custodians Central		\$ 10,400.00	\$ -	\$ -
20.2542.1290.03.00000.0000	Salaries - Summer Custodians East		\$ 57,200.00	\$ -	\$ -
20.2542.1360.02.00000.0000	Salaries - OT Maintenance		\$ 11,500.00	\$ 7,000.00	\$ 11,623.47
20.2542.1360.03.00000.0000	Salaries - OT Maintenance		\$ 50,000.00	\$ 35,000.00	\$ 50,347.83
20.2542.1390.02.00000.0000	Salaries - OT Custodians		\$ 14,000.00	\$ 11,500.00	\$ 14,481.34
20.2542.1390.03.00000.0000	Salareis - OT Custodians		\$ 36,000.00	\$ 35,000.00	\$ 32,766.17
20.2543.1190.00.00000.0000	Salaries - Grounds	4	\$ 218,068.00	\$ 211,200.00	\$ 208,020.05
20.2543.1280.00.00000.0000	Salaries - Part Time - Grounds		\$ 14,040.00	\$ 11,880.00	\$ -
20.2543.1390.00.00000.0000	Salaries - OT Custodial Grounds		\$ 27,000.00	\$ 13,000.00	\$ 27,818.24
20.2543.1390.03.00000.0000	Salaries - OT Grounds Custodial		\$ -	\$ -	\$ 725.76
20.2546.1190.00.00000.0000	Salaries - Building Security		\$ -	\$ 116,900.00	\$ 102,999.12
20.2546.1390.00.00000.0000	Salaries - OT Building Security		\$ -	\$ 20,000.00	\$ 4,917.33
Total Operations & Maintenance Salaries			\$ 2,976,415.00	\$ 2,975,380.00	\$ 2,816,234.60
20.2540.2220.00.02209.0000	Health Insurance-Retirees		\$ 18,816.00	\$ 21,450.00	\$ 20,735.00
20.2540.2230.00.02209.0000	Dental Insurance-Retirees		\$ 912.00	\$ 1,140.00	\$ 1,102.00
20.2541.2110.00.00000.0000	TRS - Licensed Administrator O&M		\$ 2,518.02	\$ 2,400.00	\$ 2,356.74
20.2541.2210.00.00000.0000	Life Ins - Adminisration		\$ 221.00	\$ 221.00	\$ 221.00
20.2541.2220.00.00000.0000	Health Insurance-Director		\$ 44,495.90	\$ 40,700.00	\$ 40,608.36
20.2541.2230.00.00000.0000	Dental Insurance-Administration		\$ 2,225.08	\$ 2,300.00	\$ 2,225.08
20.2542.2210.02.00000.0000	Life Ins - Maintenance		\$ 733.98	\$ 800.00	\$ 735.45
20.2542.2210.03.00000.0000	Life Ins - Maintenance		\$ 1,722.50	\$ 1,800.00	\$ 1,784.52
20.2542.2220.02.00000.0000	Health Insurance-Maintenance		\$ 167,489.16	\$ 146,000.00	\$ 148,514.52
20.2542.2220.03.00000.0000	Health Insurance-Maintenance		\$ 339,047.02	\$ 361,200.00	\$ 336,464.06
20.2542.2230.02.00000.0000	Dental Insurance-Maintenance		\$ 7,547.80	\$ 7,400.00	\$ 7,276.82
20.2542.2230.03.00000.0000	Dental insurance-Maintenance		\$ 18,045.56	\$ 20,100.00	\$ 19,973.80
20.2542.2300.00.00000.0000	Tuition Reimbursement-Custodial/Maint/Grounds		\$ 3,000.00	\$ 2,000.00	\$ 2,378.00
20.2542.2340.02.00000.0000	Employer HSA - Custodial/Maintenance		\$ 4,000.00	\$ 7,000.00	\$ -
20.2542.2340.03.00000.0000	Employer HSA - Custodial/Maintenance		\$ 4,750.98	\$ 7,100.00	\$ 8,525.83
20.2543.2210.00.00000.0000	Life Ins - Grounds		\$ 275.60	\$ 300.00	\$ 275.60
20.2543.2220.00.00000.0000	Health Insurance-Grounds		\$ 46,682.00	\$ 42,600.00	\$ 42,593.20
20.2543.2230.00.00000.0000	Dental Insurance-Grounds		\$ 2,756.26	\$ 2,800.00	\$ 2,756.26
20.2543.2340.00.00000.0000	Employer HSA-Grounds		\$ 400.14	\$ 500.00	\$ 700.14
20.2546.2210.00.00000.0000	Life Ins - Security		\$ -	\$ 200.00	\$ 100.70
20.2546.2220.00.00000.0000	Health Insurance-Security		\$ -	\$ 42,400.00	\$ 38,028.63
20.2546.2230.00.00000.0000	Dental insurance-Security		\$ -	\$ 2,400.00	\$ 2,045.86
Total Operations & Maintenance Employee Benefits			\$ 665,639.00	\$ 712,811.00	\$ 679,401.57
20.2542.3190.00.00000.0000	Purchased Services - Operations & Maint		\$ 56,600.00	\$ 25,800.00	\$ 40,527.80
20.2542.3190.00.01280.0000	ERATE Reporting Service		\$ 5,000.00	\$ 5,000.00	\$ 2,500.00
20.2542.3210.02.01210.0000	Sanitation Services - Central		\$ 8,500.00	\$ 8,000.00	\$ 8,238.34
20.2542.3210.03.01210.0000	Sanitation Services - East		\$ 23,000.00	\$ 18,000.00	\$ 22,924.94
20.2542.3210.04.01210.0000	Sanitation Services - Trans		\$ 2,500.00	\$ 1,800.00	\$ 2,314.80
20.2542.3230.00.01020.0000	Repairs - Automation		\$ 5,500.00	\$ 5,000.00	\$ 5,341.16
20.2542.3230.00.01090.0000	Repair Services - Elevators		\$ 5,000.00	\$ 5,000.00	\$ 1,770.00
20.2542.3230.02.00000.0000	Repairs & Maintenance - Central		\$ 215,610.00	\$ 143,623.00	\$ 127,700.26
20.2542.3230.02.01010.0000	Repair Services - Security/Alarm - Central		\$ 8,500.00	\$ 6,500.00	\$ 4,676.46
20.2542.3230.02.01030.0000	Repair Services - Boilers - Central		\$ 22,700.00	\$ 11,500.00	\$ 6,790.00
20.2542.3230.02.01070.0000	Repair Services - Electrical - Central		\$ 10,700.00	\$ 9,000.00	\$ 1,182.04
20.2542.3230.02.01180.0000	Repair Services - Pool - Central		\$ 3,000.00	\$ 3,000.00	\$ -
20.2542.3230.02.01270.0000	Repair Services - Cleaning Equipment - Central		\$ 3,000.00	\$ 1,500.00	\$ -

Lockport Township High School District 205
Budgeted Expenditures - Operations & Maintenance Fund
Fiscal Year: 2022-2023

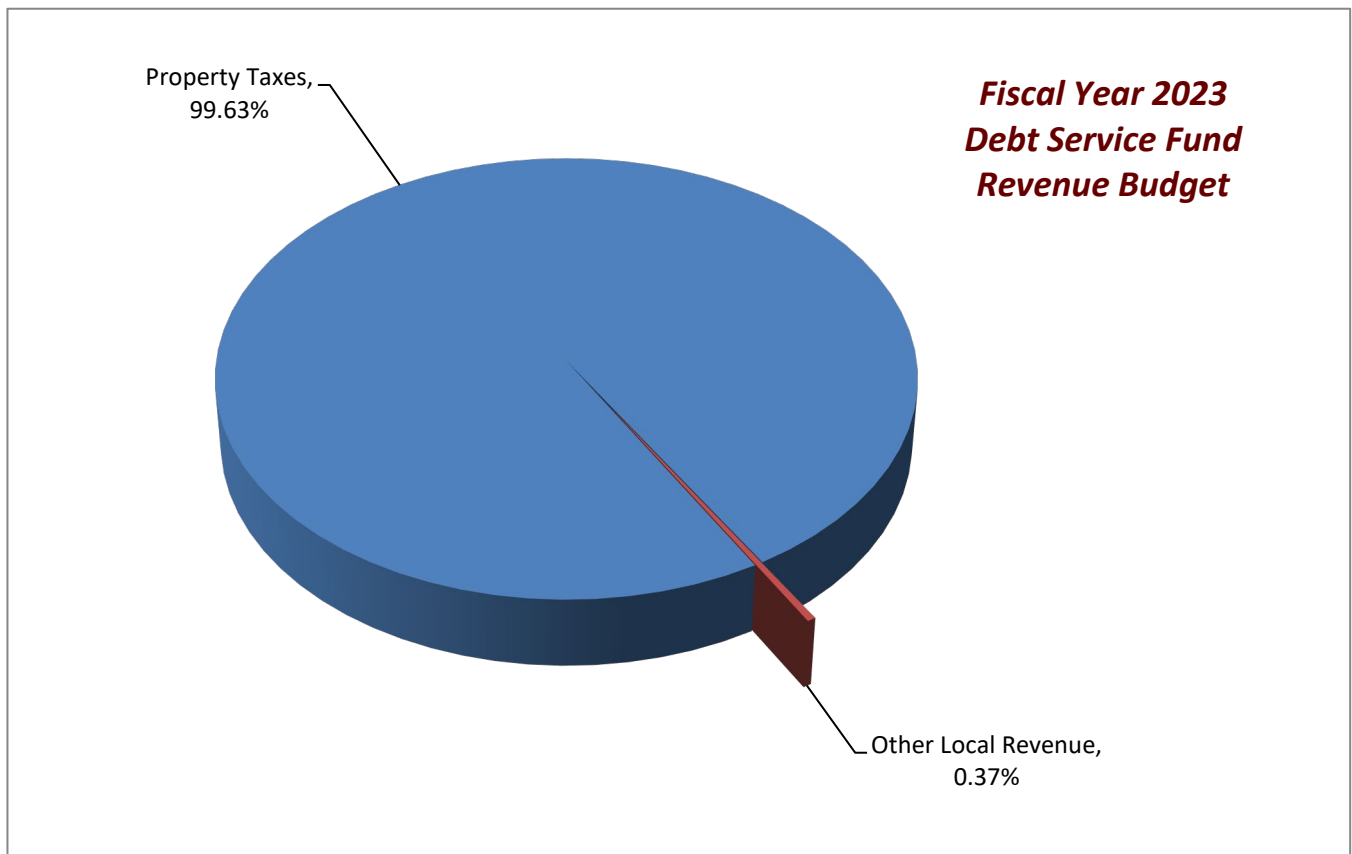
Account Number	Description	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
20.2542.3230.03.00000.0000	Repairs and Maintenance - East		\$ 399,200.00	\$ 258,540.00	\$ 254,075.91
20.2542.3230.03.01010.0000	Repair Services - Security/Alarm - East		\$ 9,000.00	\$ 9,000.00	\$ 3,091.50
20.2542.3230.03.01030.0000	Repair Services - Boilers - East		\$ 5,000.00	\$ 5,000.00	\$ 7,399.00
20.2542.3230.03.01040.0000	Repair Services - Chiller - East		\$ 17,000.00	\$ -	\$ 5,565.75
20.2542.3230.03.01050.0000	Repair Services - Clocks/Bells - East		\$ 2,500.00	\$ 5,000.00	\$ 356.50
20.2542.3230.03.01070.0000	Repair Services - Electrical - East		\$ 7,500.00	\$ 7,500.00	\$ 8,778.02
20.2542.3230.03.01180.0000	Repair Services - Pool - East		\$ 13,500.00	\$ 9,190.00	\$ -
20.2542.3230.03.01270.0000	Repair Services - Cleaning Equip - East		\$ 3,000.00	\$ 3,000.00	\$ -
20.2542.3230.04.00000.0000	Repairs & Maintenance - Transportation		\$ 16,500.00	\$ 16,400.00	\$ 12,470.00
20.2542.3230.04.01010.0000	Repair Services - Security/Alarm - Transportation		\$ 500.00	\$ 500.00	\$ -
20.2542.3230.07.01140.0000	Repair Services - Laundry		\$ 1,200.00	\$ 1,200.00	\$ -
20.2542.3250.00.01150.0000	Rentals - Custodial/Maint		\$ 12,500.00	\$ 15,000.00	\$ 10,793.31
20.2542.3290.00.01080.0000	Other Property Services - Environmental		\$ 73,800.00	\$ 22,500.00	\$ 17,370.00
20.2542.3290.00.01130.0000	Other Property Services - Inspections		\$ 81,150.00	\$ 69,480.00	\$ 57,886.18
20.2542.3320.00.01150.0000	Professional Development/Training - Cust/Maint		\$ 9,800.00	\$ 3,000.00	\$ 1,311.86
20.2542.3320.01.00000.0000	Professional Development - Dir of O&M		\$ 2,500.00	\$ 2,500.00	\$ 2,088.41
20.2542.3420.00.01280.0000	Telephone/Internet Service		\$ 60,655.00	\$ 70,000.00	\$ 117,282.78
20.2542.3700.01.01260.0000	Water/Sewer - District		\$ 2,000.00	\$ 1,800.00	\$ 1,732.92
20.2542.3700.02.01260.0000	Water/Sewer - Central		\$ 22,000.00	\$ 18,000.00	\$ 21,360.10
20.2542.3700.03.01260.0000	Water/Sewer - East		\$ 114,000.00	\$ 87,500.00	\$ 105,572.70
20.2542.3700.04.01260.0000	Water/Sewer - Transportation		\$ 1,800.00	\$ 1,500.00	\$ 1,683.50
20.2542.3700.07.01260.0000	Water/Sewer - Soccer Building		\$ 1,000.00	\$ 1,000.00	\$ 544.70
20.2543.3210.06.00000.0000	Sanitation Services - Athletic Field		\$ 2,200.00	\$ 2,000.00	\$ 2,010.92
20.2543.3230.00.00000.0000	Repair Services - Grounds		\$ 102,200.00	\$ 226,675.00	\$ 193,670.14
20.2543.3230.00.01250.0000	Repair Services - Grounds Vehicles		\$ 4,000.00	\$ 4,000.00	\$ 4,015.97
20.2543.3230.00.01300.0000	Repair Services - Grounds Equipment		\$ 4,500.00	\$ 4,500.00	\$ -
20.2543.3250.00.01190.0000	Rental - Portable Johns		\$ 13,000.00	\$ 6,500.00	\$ 12,928.28
20.2543.3250.00.01300.0000	Rental - Grounds Equipment		\$ 15,000.00	\$ 2,500.00	\$ 5,286.86
20.2543.3320.00.00000.0000	Professional Development/Training - Grounds		\$ 1,200.00	\$ 800.00	\$ 1,033.18
20.2543.3700.00.00000.0000	Water/Sewer - Grounds		\$ 11,000.00	\$ 7,500.00	\$ 1,544.38
20.2546.3190.00.00000.0000	Contracted Security Services		\$ 317,000.00	\$ 15,000.00	\$ 32,903.75
20.2546.3250.00.00000.0000	Rentals - Security		\$ 5,000.00	\$ 5,000.00	\$ 2,850.00
Total Operations & Maintenance Purchased Services			\$ 1,700,815.00	\$ 1,125,808.00	\$ 1,109,572.42
20.2542.4100.00.01020.0000	Supplies - Automation		\$ 3,500.00	\$ 2,000.00	\$ 3,352.98
20.2542.4100.00.01110.0000	Supplies - Garbage Bags		\$ 18,500.00	\$ 17,500.00	\$ 17,971.26
20.2542.4100.00.01160.0000	Supplies - Custodial - Paper		\$ 28,000.00	\$ 23,000.00	\$ 27,916.29
20.2542.4100.00.01240.0000	Uniforms - Custodial/Maintenance		\$ 7,500.00	\$ 7,000.00	\$ 7,117.07
20.2542.4100.01.00000.0000	Supplies - District		\$ 300.00	\$ 300.00	\$ -
20.2542.4100.02.00000.0000	Supplies - Custodial - Central		\$ 35,000.00	\$ 50,000.00	\$ 29,342.68
20.2542.4100.02.01060.0000	Supplies - Decorating - Central		\$ 5,000.00	\$ 3,000.00	\$ 4,775.97
20.2542.4100.02.01070.0000	Supplies - Electrical - Central		\$ 5,000.00	\$ 5,000.00	\$ 6,737.91
20.2542.4100.02.01100.0000	Supplies - Filters - Central		\$ 10,000.00	\$ 13,000.00	\$ 7,206.15
20.2542.4100.02.01150.0000	Supplies - Maintenance - Central		\$ 66,600.00	\$ 37,500.00	\$ 22,001.78
20.2542.4100.02.01170.0000	Supplies - Plumbing - Central		\$ 6,500.00	\$ 4,500.00	\$ 6,541.40
20.2542.4100.02.01220.0000	Supplies - Hand Tools - Central		\$ 500.00	\$ 500.00	\$ 285.33
20.2542.4100.03.00000.0000	Supplies - Custodial - East		\$ 75,000.00	\$ 85,000.00	\$ 68,423.54
20.2542.4100.03.01060.0000	Supplies - Decorating - East		\$ 24,500.00	\$ 18,712.00	\$ 19,031.45
20.2542.4100.03.01070.0000	Supplies - Electrical - East		\$ 67,500.00	\$ 28,100.00	\$ 44,854.65
20.2542.4100.03.01100.0000	Supplies - Filters - East		\$ 24,000.00	\$ 24,000.00	\$ 20,731.42
20.2542.4100.03.01150.0000	Supplies - Maintenance - East		\$ 80,000.00	\$ 75,000.00	\$ 64,597.66
20.2542.4100.03.01170.0000	Supplies - Plumbing - East		\$ 25,500.00	\$ 15,500.00	\$ 13,553.18
20.2542.4100.03.01220.0000	Supplies - Hand Tools - East		\$ 750.00	\$ 750.00	\$ 85.15
20.2542.4100.04.00000.0000	Supplies - Transportation		\$ 1,000.00	\$ 1,000.00	\$ -
20.2542.4100.07.01140.0000	Supplies - Laundry		\$ 4,000.00	\$ 4,000.00	\$ 2,638.36
20.2542.4190.03.01020.0000	Supplies - Energy Management - East		\$ 1,500.00	\$ 1,500.00	\$ -
20.2542.4650.02.01290.0000	Energy - Natural Gas - Central		\$ 144,000.00	\$ 69,120.00	\$ 59,543.06
20.2542.4650.03.01290.0000	Energy - Natural Gas - East		\$ 220,800.00	\$ 111,064.00	\$ 95,302.22
20.2542.4650.04.01290.0000	Energy - Natural Gas - Transportation		\$ 14,000.00	\$ 3,750.00	\$ 10,141.85

Lockport Township High School District 205
Budgeted Expenditures - Operations & Maintenance Fund
Fiscal Year: 2022-2023

<u>Account Number</u>	<u>Description</u>	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
20.2542.4650.05.01290.0000	Energy - Natural Gas - Baseball		\$ 10,000.00	\$ 2,300.00	\$ -
20.2542.4660.02.01070.0000	Energy - Electricity - Central		\$ 70,000.00	\$ 99,326.00	\$ 92,709.51
20.2542.4660.03.01070.0000	Energy - Electricity - East		\$ 250,000.00	\$ 391,000.00	\$ 439,728.49
20.2542.4660.06.01070.0000	Energy - Electricity - Baseball Locker		\$ 6,000.00	\$ 6,000.00	\$ 5,916.12
20.2542.4900.02.01030.0000	Chemicals - Boilers - Central		\$ 1,500.00	\$ 2,250.00	\$ 135.17
20.2542.4900.02.01180.0000	Chemicals - Pools - Central		\$ 2,000.00	\$ 2,000.00	\$ 2,073.69
20.2542.4900.03.01030.0000	Chemicals - Boilers/Chillers - East		\$ 6,000.00	\$ 4,000.00	\$ 5,983.02
20.2542.4900.03.01180.0000	Chemicals - Pools - East		\$ 8,000.00	\$ 7,500.00	\$ 7,913.16
20.2543.4100.00.00000.0000	Supplies - Grounds		\$ 20,000.00	\$ 16,000.00	\$ 19,737.28
20.2543.4100.00.01230.0000	Supplies - Snow Removal		\$ 13,500.00	\$ 11,500.00	\$ 12,992.91
20.2543.4100.00.01250.0000	Repair Parts - Grounds Vehicles		\$ 5,800.00	\$ 4,000.00	\$ 5,742.14
20.2543.4100.00.01300.0000	Repair Parts - Grounds Equipment		\$ 10,000.00	\$ 7,500.00	\$ 9,563.24
20.2543.4100.06.00000.0000	Supplies - Grounds - Athletic Fields		\$ 26,000.00	\$ 24,000.00	\$ 25,868.99
20.2546.4100.00.00000.0000	Uniforms - Security		\$ -	\$ 1,000.00	\$ 300.00
	Total Operations & Maintenance Supplies		\$ 1,297,750.00	\$ 1,179,172.00	\$ 1,160,815.08
20.2540.5500.00.49983.0000	Equipment - ARP ESSER III Grant		\$ -	\$ 16,345.00	\$ 16,345.00
20.2540.5500.00.49984.0000	Equipment-Will County CARES Act		\$ -	\$ 11,690.00	\$ 11,689.35
20.2542.5300.01.00000.0000	Capital Improvements - District		\$ 57,500.00	\$ 22,500.00	\$ -
20.2542.5300.02.00000.0000	Capital Improvements - Central		\$ 80,000.00	\$ 121,310.00	\$ 102,441.50
20.2542.5300.03.00000.0000	Capital Improvements - East		\$ 228,200.00	\$ 771,140.00	\$ 839,741.37
20.2542.5300.03.01020.0000	Capital Improvements- Automation		\$ 45,500.00	\$ 32,850.00	\$ 36,885.65
20.2542.5300.03.49982.0000	Capital Improvements ESSER II		\$ -	\$ 133,025.00	\$ 134,310.00
20.2542.5300.04.00000.0000	Capital Improvements - Transportation		\$ 24,000.00	\$ 20,000.00	\$ 31,962.00
20.2542.5500.01.00000.0000	Equipment - District		\$ 70,000.00	\$ 5,000.00	\$ -
20.2542.5500.02.00000.0000	Equipment - Central		\$ 76,900.00	\$ 44,889.00	\$ 39,690.99
20.2542.5500.03.00000.0000	Equipment - East		\$ 344,900.00	\$ 69,994.00	\$ 138,016.58
20.2542.5500.03.01180.0000	Equipment - Pool - East		\$ 7,500.00	\$ 7,500.00	\$ -
20.2543.5400.00.00000.0000	Grounds - Site Improvement		\$ 4,000.00	\$ 4,000.00	\$ -
20.2543.5400.02.00000.0000	Grounds - Site Improvement		\$ 62,000.00	\$ 5,100.00	\$ 5,700.00
20.2543.5400.03.00000.0000	Grounds - Site Improvement		\$ 58,400.00	\$ 25,835.00	\$ 13,462.85
20.2543.5400.04.00000.0000	Grounds-Site Improvement-Transportation		\$ 16,470.00	\$ 12,470.00	\$ -
20.2543.5400.06.00000.0000	Grounds - Site Improvement		\$ 43,500.00	\$ 35,620.00	\$ 11,972.00
20.2543.5400.06.01320.0000	Grounds - Site Improvement-Soccer Building		\$ 6,500.00	\$ 7,500.00	\$ -
20.2543.5500.00.00000.0000	Grounds - Equipment/Vehicle Purchase		\$ 161,200.00	\$ 90,998.00	\$ 72,725.22
	Total Operations & Maintenance Capital Outlay		\$ 1,286,570.00	\$ 1,437,766.00	\$ 1,454,942.51
20.2542.6400.00.00000.0000	Dues and Fees - BLDG Services		\$ 220.00	\$ 220.00	\$ 220.00
20.2542.6400.00.01150.0000	Dues and Fees - Maintenance		\$ 580.00	\$ 580.00	\$ 280.00
20.2543.6400.00.00000.0000	Dues and Fees - Grounds		\$ 200.00	\$ -	\$ 155.00
20.6000.6900.00.00000.0000	Contingency		\$ 100,000.00	\$ 100,000.00	\$ -
	Total Operations & Maintenance Dues, Fees, Other		\$ 101,000.00	\$ 100,800.00	\$ 655.00
20.2542.8000.00.00000.0000	Termination Benefits		\$ 17,600.00	\$ 9,700.00	\$ 13,139.92
	Total Operations & Maintenance Termination Benefits		\$ 17,600.00	\$ 9,700.00	\$ 13,139.92
	Total Operations & Maintenance Fund Expenditures		\$ 8,045,789.00	\$ 7,541,437.00	\$ 7,234,761.10
20.8830.6600.00.00000.0000	Transfer to Capital Projects		\$ 1,806,160.00	\$ 2,258,230.00	\$ 1,980,184.68
	Total Operations & Maintenance Fund Other Financing Uses		\$ 1,806,160.00	\$ 2,258,230.00	\$ 1,980,184.68

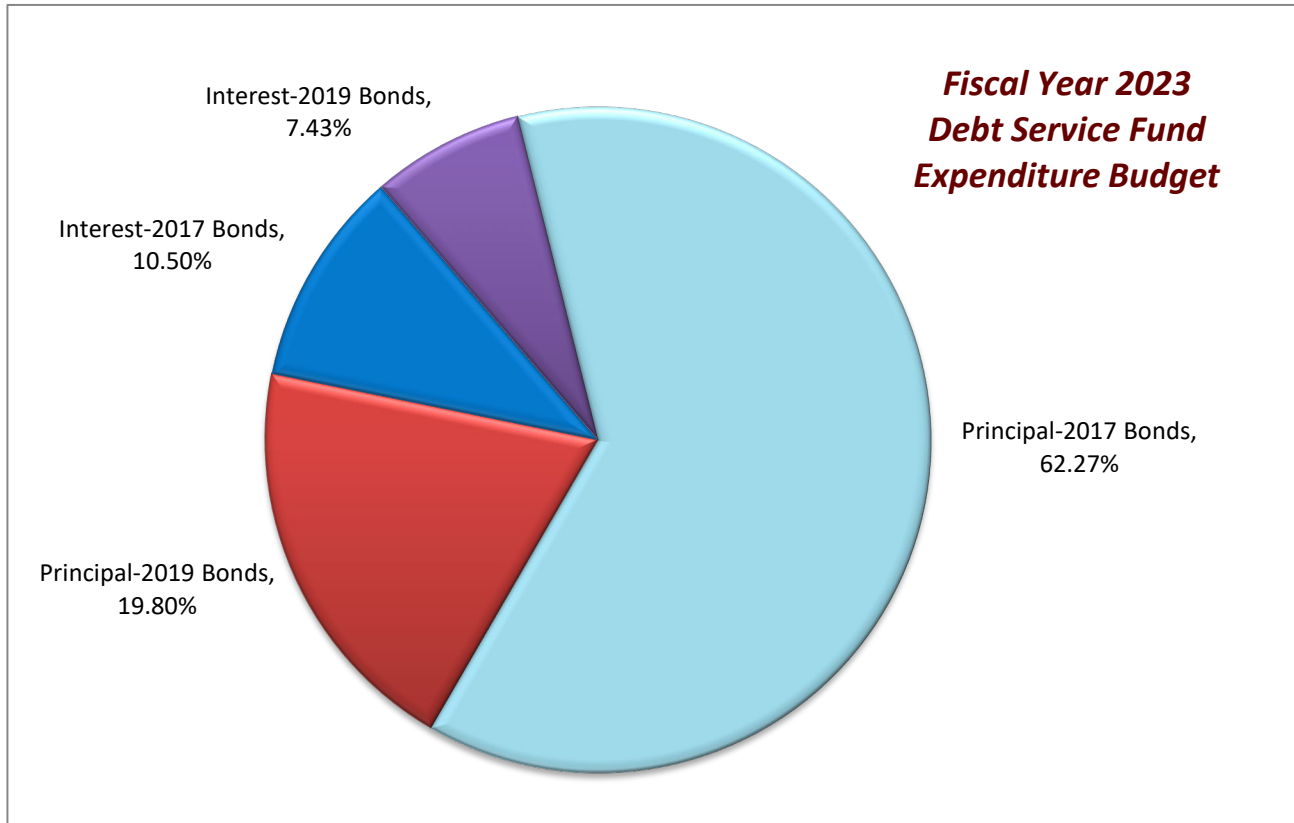
Debt Service Fund Revenue Summary

	FY 2023 Budget	FY 2022 Budget	FY 2022 Actual
Property Taxes	1,507,767	1,623,118	1,683,141
Other Local Revenue	<u>5,541</u>	<u>4,691</u>	<u>4,477</u>
	<u><u>1,513,308</u></u>	<u><u>1,627,809</u></u>	<u><u>1,687,618</u></u>



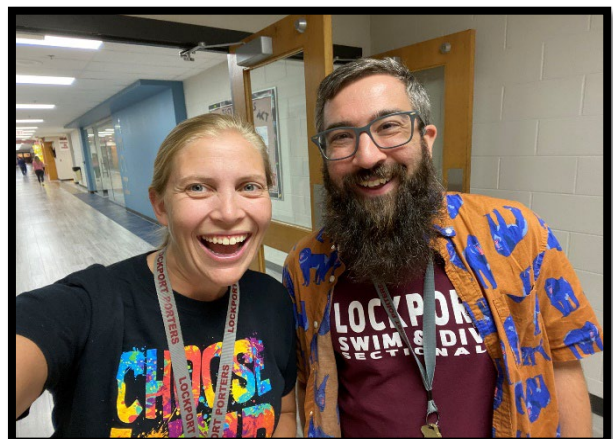
Debt Service Fund Expenditure Summary

	FY 2023 Budget	FY 2022 Budget	FY 2022 Actual
Principal-2017 Bonds	975,000	945,000	945,000
Principal-2019 Bonds	310,000	295,000	295,000
Interest-2017 Bonds	164,450	192,800	192,800
Interest-2019 Bonds	116,400	131,150	131,150
	<u>1,565,850</u>	<u>1,563,950</u>	<u>1,563,950</u>



Debt Service Fund Fund Balance Summary

Fund Balance July 1, 2022	2,197,310
+ Projected Revenues	1,513,308
- Projected Expenditures	<u>(1,565,850)</u>
Fund Balance June 30, 2023	<u><u>2,144,768</u></u>



Debt Service Fund

Outstanding Debt Schedule

	2017 General Obligation Limited Tax School Bonds	2019 General Obligation Limited Tax Refunding School Bonds	Total Outstanding Long-Term Debt As of 6/30/2022
Original Issue Date	March 1, 2017	October 3, 2019	
Original Issue Amount	\$7,975,000.00	\$3,385,000.00	
Remaining Principal Payments:			
Fiscal Year 2023	975,000	310,000	1,285,000
Fiscal Year 2024	1,000,000	330,000	1,330,000
Fiscal Year 2025	1,045,000	115,000	1,160,000
Fiscal Year 2026	1,085,000	125,000	1,210,000
Fiscal Year 2027	250,000	355,000	605,000
Fiscal Year 2028		370,000	370,000
Fiscal Year 2029		390,000	390,000
Fiscal Year 2030		405,000	405,000
Fiscal Year 2031		410,000	410,000
	4,355,000	2,810,000	7,165,000



Lockport Township High School District 205
Budgeted Revenue - Debt Service Fund
Fiscal Year: 2022-2023

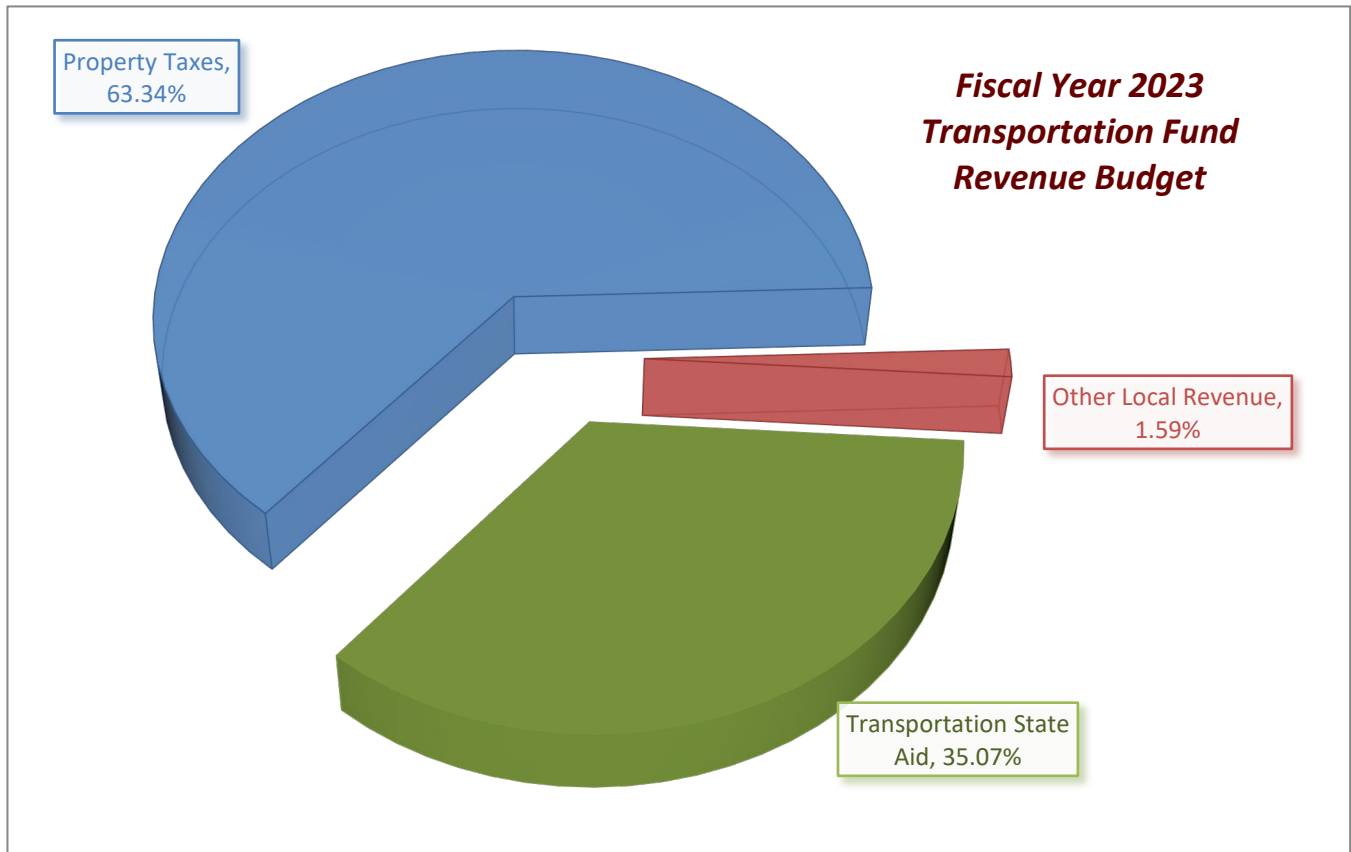
<u>Account Number</u>	<u>Description</u>	<u>2023 Budget</u>	<u>2022 Budget</u>	<u>2022 Actual (Unaudited)</u>
30.0000.0000.00.01000.1110	Gen Levy-Current Year	\$ 782,079.00	\$ 781,955.00	\$ 826,819.60
30.0000.0000.00.02000.1110	Gen Levy-First Prior Year	\$ 723,321.00	\$ 841,163.00	\$ 853,917.46
30.0000.0000.00.03000.1110	Gen Levy-Other Years	\$ -	\$ -	\$ (301.13)
30.0000.0000.00.01000.1190	Other Levy-Current Year	\$ -	\$ -	\$ 2,705.29
30.0000.0000.00.02000.1190	Other Levy-First Prior Year	\$ 2,367.00	\$ -	\$ -
30.0000.0000.00.01000.1510	Interest on Investments	\$ 5,000.00	\$ 4,000.00	\$ 3,976.36
30.0000.0000.00.02000.1510	Interest on Taxes	\$ 141.00	\$ 291.00	\$ 39.37
30.0000.0000.00.00000.1960	TIF Surplus	\$ 400.00	\$ 400.00	\$ 461.42
Total Debt Service Fund Local Revenue		\$ 1,513,308.00	\$ 1,627,809.00	\$ 1,687,618.37
Total Debt Service Fund Revenue		\$ 1,513,308.00	\$ 1,627,809.00	\$ 1,687,618.37

Lockport Township High School District 205
Budgeted Expenditures - Debt Service Fund
Fiscal Year: 2022-2023

<u>Account Number</u>	<u>Description</u>	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
30.5220.6200.00.000000.0000	Interest-General Obligation Bonds		\$ 280,850.00	\$ 323,950.00	\$ 323,950.00
30.5320.6100.00.000000.0000	Principal-General Obligation Bonds		\$ 1,285,000.00	\$ 1,240,000.00	\$ 1,240,000.00
	Total Debt Service Fund Bond Payments		\$ 1,565,850.00	\$ 1,563,950.00	\$ 1,563,950.00
	Total Debt Service Fund Expenditures		\$ 1,565,850.00	\$ 1,563,950.00	\$ 1,563,950.00

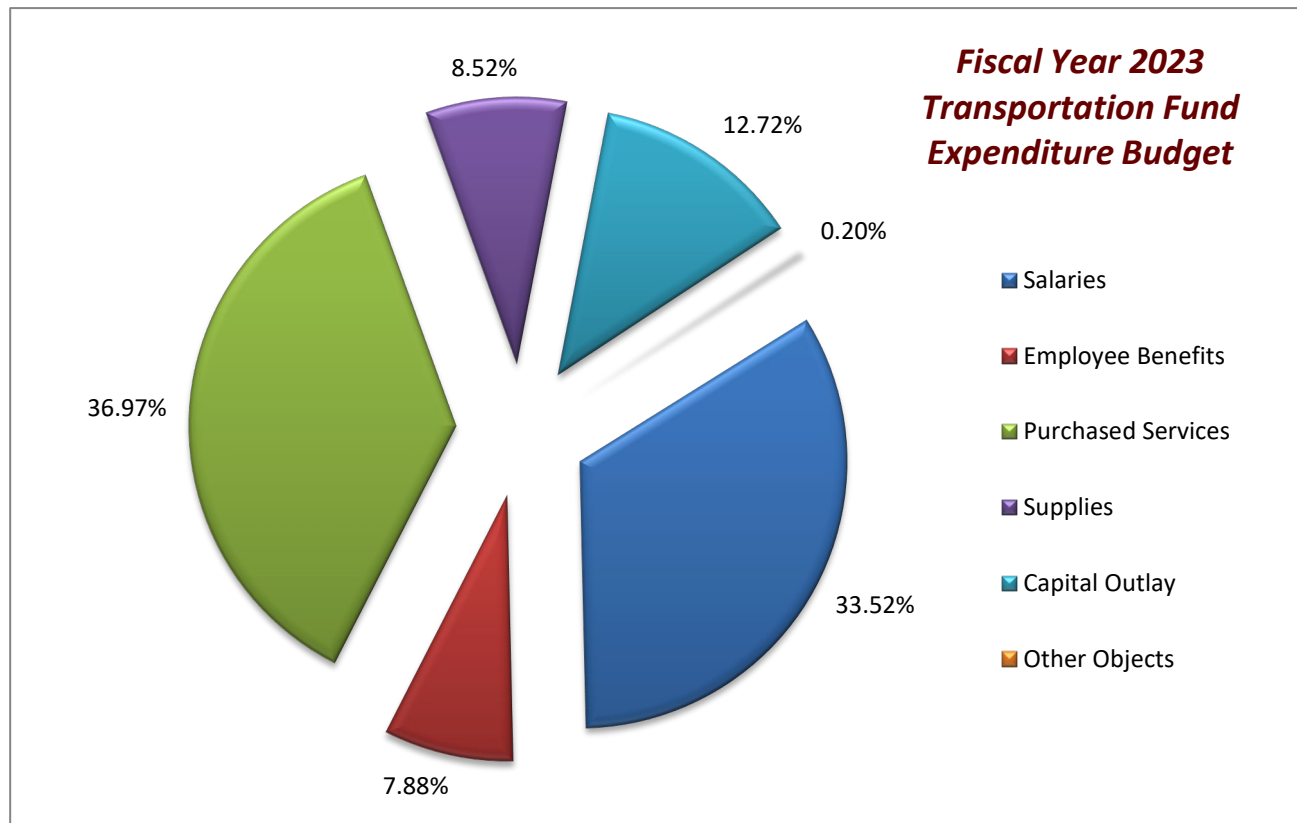
Transportation Fund Revenue Summary

	FY 2023 Budget	FY 2022 Budget	FY 2022 Actual
Property Taxes	3,025,998	3,074,384	3,449,991
Other Local Revenue	76,012	6,353	39,666
Transportation State Aid	1,675,599	1,545,079	1,784,273
Other State Funding	-	8,772	8,772
	<u>4,777,609</u>	<u>4,634,588</u>	<u>5,282,702</u>



Transportation Fund Expenditure Summary

	FY 2023 Budget	FY 2022 Budget	FY 2022 Actual
Salaries	1,825,154	1,544,881	1,642,479
Employee Benefits	429,160	415,646	405,989
Purchased Services	2,013,295	2,250,644	1,565,097
Supplies	464,000	361,000	355,153
Capital Outlay	692,498	508,258	488,086
Other Objects	11,000	57,500	10,621
Termination Benefits	10,000	110	4,688
	<u>5,445,107</u>	<u>5,138,039</u>	<u>4,472,113</u>



Transportation Fund Fund Balance Summary

Fund Balance July 1, 2022	9,747,951
+ Projected Revenues	4,777,609
- Projected Expenditures	(5,445,107)
- Transfer to Education Fund	(2,500,000)
- Transfer to Operations & Maint. Fund	<u>(1,000,000)</u>
Fund Balance June 30, 2023	<u><u>5,580,453</u></u>



Lockport Township High School District 205
Budgeted Revenue - Transportation Fund
Fiscal Year: 2022-2023

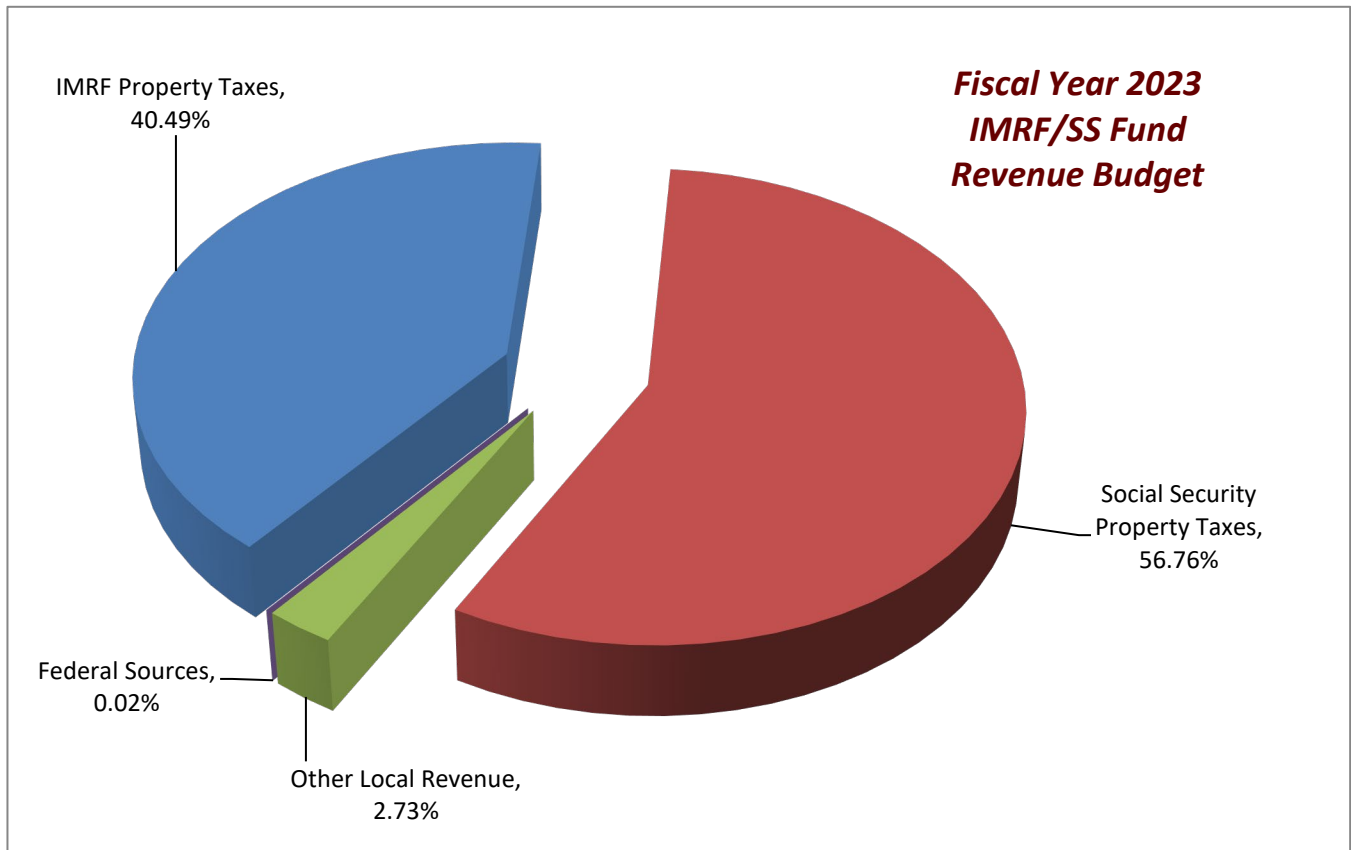
<u>Account Number</u>	<u>Description</u>	<u>2023 Budget</u>	<u>2022 Budget</u>	<u>2022 Actual (Unaudited)</u>
40.0000.0000.00.01000.1110	Gen Levy-Current Year	\$ 911,594.00	\$ 2,056,056.00	\$ 2,410,415.14
40.0000.0000.00.02000.1110	Gen Levy-First Prior Year	\$ 2,108,689.00	\$ 1,018,328.00	\$ 1,033,769.08
40.0000.0000.00.03000.1110	Gen Levy-Other Years	\$ -	\$ -	\$ (727.30)
40.0000.0000.00.01000.1190	Other Levy-Current Year	\$ -	\$ -	\$ 6,533.97
40.0000.0000.00.02000.1190	Other Levy-First Prior Year	\$ 5,715.00	\$ -	\$ -
40.0000.0000.00.09000.1412	Fees-Other Districts	\$ 5,000.00	\$ 1,000.00	\$ 5,691.11
40.0000.0000.00.01000.1510	Interest on Investments	\$ 40,000.00	\$ 3,000.00	\$ 3,093.93
40.0000.0000.00.02000.1510	Interest on Taxes	\$ 412.00	\$ 353.00	\$ 47.67
40.0000.0000.00.00000.1950	Refund-Prior Year Expense	\$ -	\$ 1,000.00	\$ -
40.0000.0000.00.00000.1960	TIF Surplus	\$ 600.00	\$ 1,000.00	\$ 558.60
40.0000.0000.00.00000.1999	Other Revenue	\$ 30,000.00	\$ -	\$ 30,274.91
Total Transportation Fund Local Revenue		\$ 3,102,010.00	\$ 3,080,737.00	\$ 3,489,657.11
40.0000.0000.00.00000.3120	Special Ed-Orphanage-Transportion Portion	\$ -	\$ 8,772.00	\$ 8,772.00
40.0000.0000.00.00000.3500	Transportation-Reg/Voc	\$ 448,312.00	\$ 344,795.00	\$ 379,016.58
40.0000.0000.00.00000.3510	Transportation-Spec Ed	\$ 1,227,287.00	\$ 1,200,284.00	\$ 1,405,256.69
Total Transportation Fund State Revenue		\$ 1,675,599.00	\$ 1,553,851.00	\$ 1,793,045.27
Total Transportation Fund Revenue		\$ 4,777,609.00	\$ 4,634,588.00	\$ 5,282,702.38

Lockport Township High School District 205
Budgeted Expenditures - Transportation Fund
Fiscal Year: 2022-2023

<u>Account Number</u>	<u>Description</u>	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
40.2551.1110.04.00000.0000	Salaries - Transporation Director	1	\$ 124,706.00	\$ 117,881.00	\$ 117,880.80
40.2552.1150.04.00000.0000	Salaries - Dispatcher	1	\$ 58,341.00	\$ 47,600.00	\$ 58,004.40
40.2552.1160.04.00000.0000	Salaries - Mechanics	2	\$ 177,041.00	\$ 114,500.00	\$ 121,775.68
40.2552.1170.04.00000.0000	Salaries - Bus Drivers	48	\$ 1,322,953.00	\$ 1,150,000.00	\$ 1,209,562.53
40.2552.1170.04.49983.0000	Bus Driver Wages - ARP ESSER III Grant		\$ -	\$ -	\$ -
40.2552.1180.04.00000.0000	Salaries - Training/Safety Officer	1	\$ 59,223.00	\$ 51,500.00	\$ 55,984.25
40.2552.1190.04.00000.0000	Salaries - Bus Maintenance	1	\$ 62,890.00	\$ 58,400.00	\$ 58,341.44
40.2552.1350.04.00000.0000	Salaries - Overtime - Dispatcher		\$ -	\$ -	\$ -
40.2552.1360.04.00000.0000	Salaries-OT Maintenance		\$ 20,000.00	\$ 5,000.00	\$ 20,929.68
	Total Transportation Fund Salaries		\$ 1,825,154.00	\$ 1,544,881.00	\$ 1,642,478.78
40.2550.2220.00.02209.0000	Health Insurance-Retirees		\$ 4,704.00	\$ 4,290.00	\$ 4,290.00
40.2550.2230.00.02209.0000	Dental Insurance-Retirees		\$ 456.00	\$ 456.00	\$ 456.00
40.2551.2210.04.00000.0000	Life Ins - Supervisor		\$ 71.42	\$ 200.00	\$ 98.58
40.2551.2220.04.00000.0000	Health Insurance-Supervisor		\$ 20,304.18	\$ 18,600.00	\$ 18,532.80
40.2551.2230.04.00000.0000	Dental Insurance-Supervisor		\$ 842.40	\$ 900.00	\$ 842.40
40.2552.2210.04.00000.0000	Life Ins - Transportation		\$ 1,324.20	\$ 1,700.00	\$ 1,321.54
40.2552.2220.04.00000.0000	Health Insurance-Transportation		\$ 378,497.70	\$ 367,400.00	\$ 356,734.68
40.2552.2230.04.00000.0000	Dental Insurance-Transportation		\$ 20,209.82	\$ 19,800.00	\$ 20,962.22
40.2552.2340.04.00000.0000	Employer HSA-Transportation		\$ 2,750.28	\$ 2,300.00	\$ 2,750.28
	Total Transportation Fund Employee Benefits		\$ 429,160.00	\$ 415,646.00	\$ 405,988.50
40.2552.3160.04.00000.0000	Web-Based Software-Transportation		\$ 25,000.00	\$ 25,000.00	\$ 33,212.98
40.2552.3190.04.00000.0000	Physicals/Drug Tests/Background Checks		\$ 10,000.00	\$ 10,000.00	\$ 8,064.00
40.2552.3190.04.15000.0000	Transportation Professional Services-Co-Curricular		\$ -	\$ -	\$ -
40.2552.3220.04.00000.0000	Laundry Services-Transportation		\$ 5,000.00	\$ 10,000.00	\$ 3,238.31
40.2552.3230.04.00000.0000	Repairs & Maintenance - Transportation		\$ 35,000.00	\$ 35,000.00	\$ 14,994.03
40.2552.3250.04.00000.0000	Bus Lease-Activity Buses		\$ 42,544.00	\$ 42,544.00	\$ 42,544.00
40.2552.3310.04.01200.0000	Special Ed Contractual Busing		\$ 1,750,000.00	\$ 2,000,000.00	\$ 1,349,578.68
40.2552.3310.04.15000.0000	Extra-Curricular Contractual Busing		\$ 60,000.00	\$ 60,000.00	\$ 40,738.67
40.2552.3310.04.49983.0000	Contractual Busing ARP ESSER III Summer Enrichment		\$ 10,000.00	\$ -	\$ -
40.2552.3320.04.00000.0000	Professional Development - Transportation		\$ 9,000.00	\$ 1,000.00	\$ 3,696.88
40.2552.3850.04.00000.0000	Vehicle Insurance		\$ 66,751.00	\$ 67,100.00	\$ 67,100.00
40.2553.3310.04.00000.0000	Contractual-Homeless Busing		\$ -	\$ -	\$ 1,929.84
	Total Transportation Fund Purchased Services		\$ 2,013,295.00	\$ 2,250,644.00	\$ 1,565,097.39
40.2552.4100.04.00000.0000	Supplies Transportation		\$ 120,000.00	\$ 120,000.00	\$ 109,110.42
40.2552.4640.04.00000.0000	Gasoline/Diesel Fuel		\$ 325,000.00	\$ 225,000.00	\$ 230,709.08
40.2552.4900.04.00000.0000	Driver Meal Reimbursement		\$ 19,000.00	\$ 16,000.00	\$ 15,333.70
	Total Transportation Fund Supplies		\$ 464,000.00	\$ 361,000.00	\$ 355,153.20
40.2552.5500.04.00000.0000	New Vehicles/Buses		\$ 667,498.00	\$ 483,258.00	\$ 483,258.00
40.2552.5510.04.00000.0000	Transportation Equipment		\$ 25,000.00	\$ 25,000.00	\$ 4,828.20
	Total Transportation Fund Capital Outlay		\$ 692,498.00	\$ 508,258.00	\$ 488,086.20
40.2551.6900.04.00000.0000	Assorted Fees Transportation		\$ 10,000.00	\$ 6,000.00	\$ 10,011.16
40.2552.6900.04.00000.0000	Assorted Fees Transportation		\$ 1,000.00	\$ 1,500.00	\$ 610.00
40.6000.6900.00.00000.0000	Contingency		\$ -	\$ 50,000.00	\$ -
	Total Transportation Fund Fees, Other		\$ 11,000.00	\$ 57,500.00	\$ 10,621.16
40.2552.8000.04.00000.0000	Termination Benefits		\$ 10,000.00	\$ 110.00	\$ 4,688.27
	Total Transportation Fund Termination Benefits		\$ 10,000.00	\$ 110.00	\$ 4,688.27
	Total Transportation Fund Expenditures		\$ 5,445,107.00	\$ 5,138,039.00	\$ 4,472,113.50
40.8130.6610.00.00000.0000	Transfer Among Funds		\$ 3,500,000.00	\$ -	\$ -
	Total Transportation Fund Other Financing Uses		\$ 3,500,000.00	\$ -	\$ -

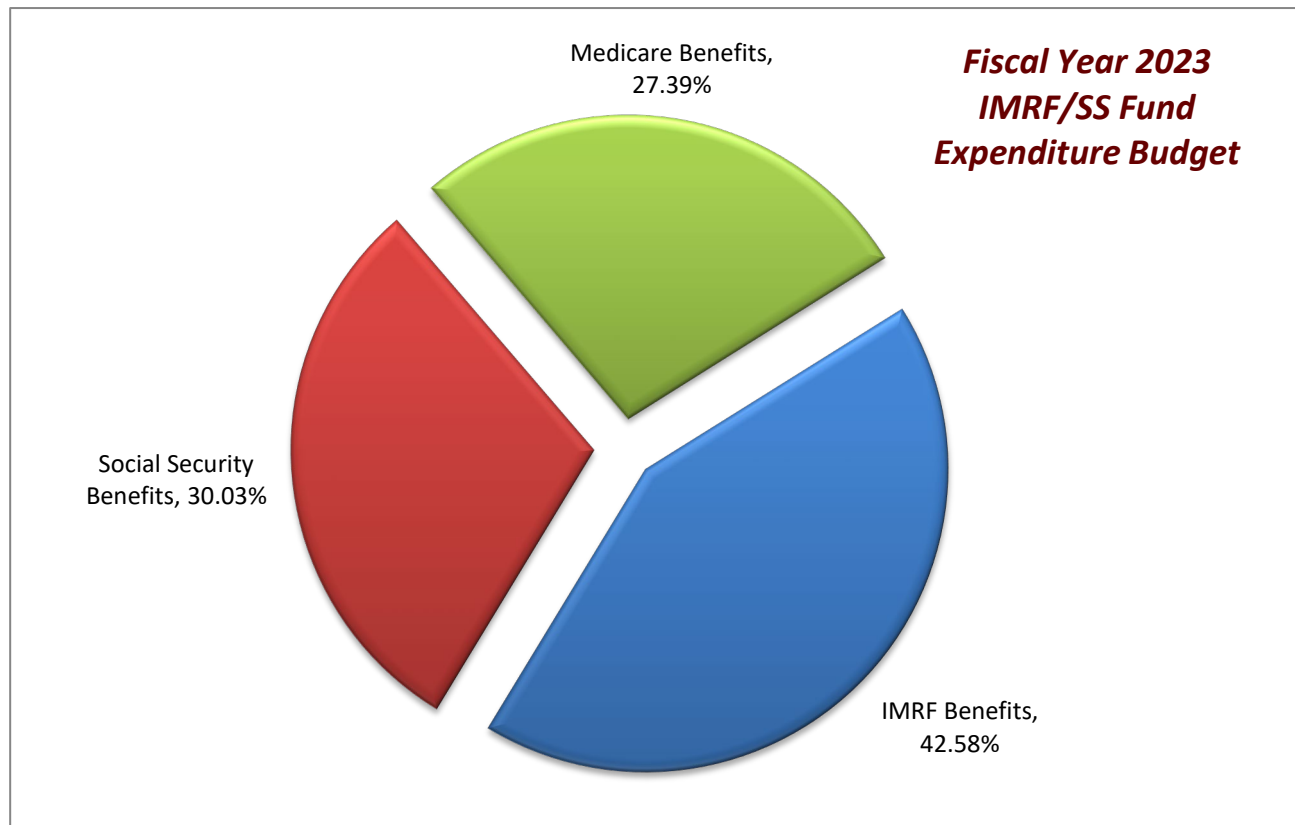
Municipal Retirement & Social Security Fund Revenue Summary

	FY 2023 Budget	FY 2022 Budget	FY 2022 Actual
IMRF Property Taxes	781,053	801,115	873,670
Social Security Property Taxes	1,094,990	959,891	1,032,219
Other Local Revenue	52,753	20,651	23,884
Federal Sources	390	3,446	2,105
	<u>1,929,186</u>	<u>1,785,103</u>	<u>1,931,878</u>



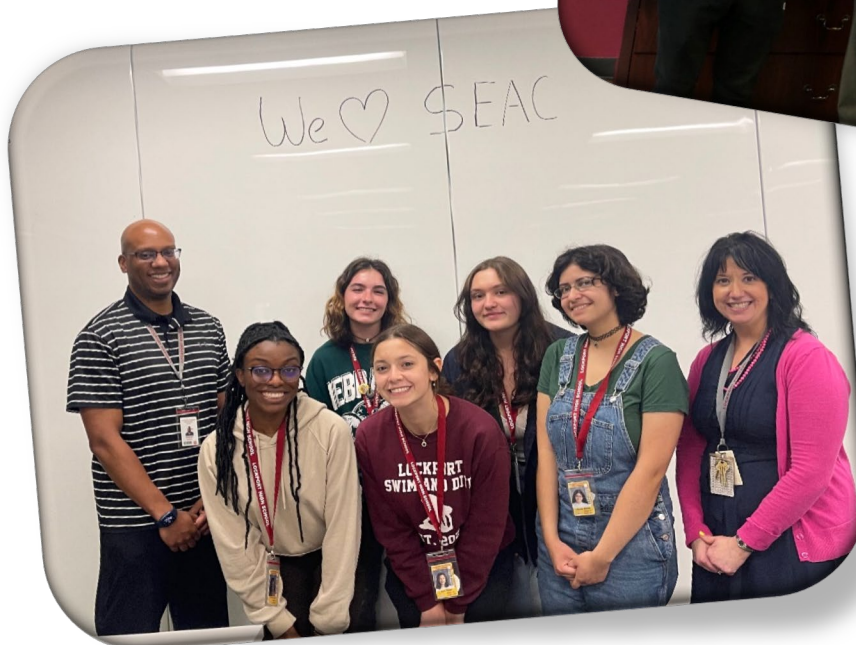
Municipal Retirement & Social Security Fund Expenditure Summary

	FY 2023 Budget	FY 2022 Budget	FY 2022 Actual
IMRF Benefits	821,485	866,723	859,418
Social Security Benefits	579,260	511,640	566,604
Medicare Benefits	528,441	488,929	517,906
	<u>1,929,186</u>	<u>1,867,292</u>	<u>1,943,928</u>



Municipal Retirement & Social Security Fund Fund Balance Summary

Fund Balance July 1, 2022	2,465,167
+ Projected Revenues	1,929,186
- Projected Expenditures	<u>(1,929,186)</u>
Fund Balance June 30, 2023	<u><u>2,465,167</u></u>



Lockport Township High School District 205
Budgeted Revenue - Municipal Retirement and Social Security Fund
Fiscal Year: 2022-2023

<u>Account Number</u>	<u>Description</u>	<u>2023 Budget</u>	<u>2022 Budget</u>	<u>2022 Actual (Unaudited)</u>
51.0000.0000.00.01000.1110	Gen Levy-Current Year	\$ 392,085.00	\$ 378,301.00	\$ 444,624.91
51.0000.0000.00.02000.1110	Gen Levy-First Year Prior	\$ 388,968.00	\$ 422,814.00	\$ 429,225.76
51.0000.0000.00.03000.1110	Gen Levy-Other Years	\$ -	\$ -	\$ (181.19)
52.0000.0000.00.01000.1150	Soc Sec Levy-Current Year	\$ 723,339.00	\$ 361,400.00	\$ 424,829.96
52.0000.0000.00.02000.1150	Soc Sec Levy-First Prior Year	\$ 371,651.00	\$ 598,491.00	\$ 607,566.07
52.0000.0000.00.03000.1150	Soc Sec Levy-Other Years	\$ -	\$ -	\$ (176.59)
51.0000.0000.00.01000.1190	Other Levy-Current Year	\$ -	\$ -	\$ 1,627.75
51.0000.0000.00.02000.1190	Other Levy-First Prior Year	\$ 1,424.00	\$ -	\$ -
52.0000.0000.00.01000.1190	Other Levy-Current Year	\$ -	\$ -	\$ 1,586.48
52.0000.0000.00.02000.1190	Other Levy-First Prior Year	\$ 1,388.00	\$ -	\$ -
51.0000.0000.00.00000.1230	Corp Pers Prop Rep Tax	\$ 27,292.00	\$ 19,433.00	\$ 19,433.00
51.0000.0000.00.01000.1510	Interest on Investments	\$ 11,000.00	\$ 300.00	\$ 369.99
51.0000.0000.00.02000.1510	Interest on Taxes	\$ 76.00	\$ 146.00	\$ 19.79
52.0000.0000.00.01000.1510	Interest on Investments	\$ 11,000.00	\$ 65.00	\$ 144.57
52.0000.0000.00.02000.1510	Interest on Taxes	\$ 73.00	\$ 207.00	\$ 28.01
51.0000.0000.00.00000.1960	TIF Surplus	\$ 250.00	\$ 250.00	\$ 231.93
52.0000.0000.00.00000.1960	TIF Surplus	\$ 250.00	\$ 250.00	\$ 328.30
52.0000.0000.00.00000.1999	Miscellaneous Revenue	\$ -	\$ -	\$ 114.27
Total IMRF and Social Security Fund Local Revenue		\$ 1,928,796.00	\$ 1,781,657.00	\$ 1,929,773.01
51.0000.0000.00.43000.4300	Title I-Low Income	\$ -	\$ 3,446.00	\$ 2,104.66
51.0000.0000.00.49986.4998	ARP McKinney Vento Homeless	\$ 390.00	\$ -	\$ -
Total IMRF and Social Security Fund Federal Revenue		\$ 390.00	\$ 3,446.00	\$ 2,104.66
Total Municipal Retirement and Social Security Fund Revenue		\$ 1,929,186.00	\$ 1,785,103.00	\$ 1,931,877.67

Lockport Township High School District 205
Budgeted Expenditures - Municipal Retirement and Social Security Fund
Fiscal Year: 2022-2023

<u>Account Number</u>	<u>Description</u>	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
51.1130.2120.00.00000.0000	IMRF Regular Ed		\$ 4,091.09	\$ 7,400.00	\$ 5,203.45
51.1130.2120.00.00400.0000	IMRF AFJROTC		\$ -	\$ 8,318.00	\$ -
51.1130.2120.00.33050.0000	IMRF TPI/TBE		\$ 2,810.91	\$ 3,200.00	\$ 3,433.17
51.1130.2120.00.49986.0000	Para IMRF - ARP MV Homeless		\$ 390.00	\$ -	\$ -
51.1200.2120.00.00000.0000	IMRF Special Ed		\$ 24,273.89	\$ 30,200.00	\$ 21,077.55
51.1200.2120.00.44000.0000	IMRF Title IV		\$ 2,425.29	\$ 2,800.00	\$ 2,520.73
51.1200.2120.00.46200.0000	IMRF IDEA		\$ 63,649.44	\$ 53,000.00	\$ 63,636.23
51.1200.2120.00.46990.0000	IMRF STEP Grant		\$ 12,936.38	\$ 9,600.00	\$ 14,865.60
51.1202.2120.00.12020.0000	IMRF TMH		\$ -	\$ 6,100.00	\$ -
51.1220.2120.00.12200.0000	IMRF Cross Cat		\$ 9,068.00	\$ 13,429.00	\$ 9,810.64
51.1250.2120.00.43000.0000	IMRF Title I		\$ -	\$ 3,446.00	\$ 2,144.41
51.1400.2120.00.00000.0000	IMRF		\$ 2,527.68	\$ -	\$ 381.67
51.1400.2120.00.47450.0000	IMRF Perkins Grant		\$ 5,208.32	\$ 6,000.00	\$ 5,405.27
51.1500.2120.00.00700.0000	IMRF Co-Curricular		\$ 1,322.00	\$ 300.00	\$ 1,218.25
51.1500.2120.03.15610.0000	IMRF Group Interpretation		\$ -	\$ -	\$ 26.47
51.1510.2120.00.00000.0000	IMRF Athletics		\$ 4,244.17	\$ 4,900.00	\$ 4,438.67
51.1510.2120.00.00010.0000	IMRF Athletics		\$ 13,024.73	\$ 10,098.00	\$ 12,984.01
51.1510.2120.03.15990.0000	IMRF Athletic Camps		\$ 200.10	\$ 5,000.00	\$ 278.41
51.1600.2120.02.00260.0000	IMRF Fresh Start		\$ -	\$ -	\$ 113.09
51.2114.2120.00.00000.0000	IMRF Registrar		\$ 19,955.00	\$ 22,900.00	\$ 21,230.55
51.2120.2120.00.00000.0000	IMRF Guidance		\$ 12,433.00	\$ 13,400.00	\$ 14,326.60
51.2130.2120.00.00000.0000	IMRF Nurse		\$ 16,833.00	\$ 15,500.00	\$ 18,565.21
51.2130.2120.00.01200.0000	IMRF		\$ -	\$ -	\$ 408.67
51.2130.2120.00.49982.0000	IMRF		\$ -	\$ 10,100.00	\$ 7,414.89
51.2130.2120.00.49983.0000	IMRF		\$ 7,556.00	\$ -	\$ -
51.2211.2120.00.00000.0000	IMRF Instructional Improvement		\$ 5,564.00	\$ 6,400.00	\$ 5,842.04
51.2220.2120.00.00000.0000	IMRF Media Service		\$ 7,678.00	\$ 8,800.00	\$ 7,288.56
51.2230.2120.00.00000.0000	IMRF Assessment/Testing		\$ 6,322.00	\$ 7,249.00	\$ 6,797.41
51.2230.2120.00.00450.0000	IMRF ACT/PSAT Test		\$ -	\$ -	\$ 277.12
51.2310.2120.00.00000.0000	IMRF Board of Ed		\$ 433.00	\$ -	\$ 215.50
51.2320.2120.00.00000.0000	IMRF Supt Office		\$ 5,906.00	\$ 6,800.00	\$ 6,255.22
51.2330.2120.00.00000.0000	IMRF Spec Ed Admin		\$ 4,493.00	\$ 5,200.00	\$ 4,740.97
51.2410.2120.00.00000.0000	IMRF Principal		\$ 25,576.00	\$ 25,000.00	\$ 26,362.09
51.2490.2120.00.00000.0000	IMRF Deans		\$ 4,466.00	\$ 7,900.00	\$ 7,323.52
51.2510.2120.00.00000.0000	IMRF Business Office		\$ 203.00	\$ 7,200.00	\$ 6,809.73
51.2520.2120.00.00000.0000	IMRF Business Office		\$ 26,147.00	\$ 29,900.00	\$ 28,236.82
51.2541.2120.00.00000.0000	IMRF Maintenance Admin		\$ 9,501.00	\$ 10,700.00	\$ 9,963.17
51.2542.2120.00.00000.0000	IMRF Maintenance		\$ 321.56	\$ 8,377.00	\$ 538.50
51.2542.2120.02.00000.0000	IMRF Maintenance		\$ 57,031.95	\$ 54,000.00	\$ 59,978.09
51.2542.2120.03.00000.0000	IMRF Maintenance		\$ 142,025.49	\$ 143,200.00	\$ 142,021.47
51.2543.2120.00.00000.0000	IMRF Grounds		\$ 21,999.00	\$ 22,700.00	\$ 23,287.69
51.2543.2120.03.00000.0000	IMRF Grounds		\$ -	\$ 1,306.00	\$ 65.25
51.2546.2120.00.00000.0000	IMRF Security		\$ -	\$ 14,500.00	\$ 10,719.26
51.2546.2120.02.00000.0000	IMRF Deans Assistants Central		\$ 3,669.00	\$ 7,500.00	\$ 5,340.57
51.2546.2120.03.00000.0000	IMRF Deans Assistants East		\$ 25,208.00	\$ 23,000.00	\$ 22,821.34
51.2551.2120.04.00000.0000	IMRF Transportation Admin		\$ 10,909.00	\$ 12,500.00	\$ 11,605.28
51.2552.2120.04.00000.0000	IMRF Transportation		\$ 144,053.00	\$ 131,600.00	\$ 143,988.87
51.2630.2120.00.00000.0000	IMRF Public Relations Admin		\$ 4,251.00	\$ 4,900.00	\$ 4,609.28
51.2631.2120.00.00000.0000	IMRF Public Relations		\$ 8,296.00	\$ 9,400.00	\$ 10,266.44
51.2643.2120.00.00000.0000	IMRF Personnel		\$ 8,163.00	\$ 9,400.00	\$ 8,615.61
51.2660.2120.00.00000.0000	IMRF Technology		\$ 71,171.00	\$ 62,800.00	\$ 73,092.68
51.3000.2120.00.00000.0000	IMRF		\$ 7,765.00	\$ 4,900.00	\$ 4,873.92
51.3210.2120.00.00000.0000	IMRF CWC Services		\$ 3,067.93	\$ 3,900.00	\$ 3,597.78
51.3210.2120.03.15460.0000	IMRF CWC		\$ 8,065.37	\$ 8,500.00	\$ 8,249.79
51.3210.2120.03.15470.0000	IMRF Aquatics		\$ 3,202.98	\$ 3,100.00	\$ 2,966.06
51.3210.2120.03.15480.0000	IMRF LHSC		\$ 3,047.72	\$ 300.00	\$ 3,184.20
Total IMRF Expenditures			\$ 821,485.00	\$ 866,723.00	\$ 859,417.77

Lockport Township High School District 205
Budgeted Expenditures - Municipal Retirement and Social Security Fund
Fiscal Year: 2022-2023

<u>Account Number</u>	<u>Description</u>	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
52.1130.2130.00.00000.0000	FICA Regular Ed		\$ 2,769.00	\$ 4,200.00	\$ 3,193.95
52.1130.2130.00.00400.0000	FICA AFJROTC		\$ -	\$ 5,134.00	\$ -
52.1130.2130.00.33050.0000	FICA TPI/TBE		\$ 1,902.19	\$ 1,900.00	\$ 2,147.30
52.1130.2130.00.49986.0000	FICA ARP MV Homeless		\$ 186.00	\$ -	\$ -
52.1200.2130.00.00000.0000	FICA Spec Ed		\$ 16,429.87	\$ 17,200.00	\$ 13,563.44
52.1200.2130.00.44000.0000	FICA Title IV		\$ 1,641.64	\$ 1,600.00	\$ 1,556.68
52.1200.2130.00.46200.0000	FICA IDEA		\$ 39,016.25	\$ 30,100.00	\$ 39,050.97
52.1200.2130.00.46990.0000	FICA STEP Grant		\$ 8,757.30	\$ 5,500.00	\$ 9,361.62
52.1202.2130.00.12020.0000	FICA TMH		\$ -	\$ 3,500.00	\$ -
52.1220.2130.00.12200.0000	FICA Cross Cat		\$ 6,138.13	\$ 7,700.00	\$ 6,038.77
52.1250.2130.00.43000.0000	FICA Title I		\$ 3,300.00	\$ 200.00	\$ 3,236.92
52.1400.2130.00.00000.0000	FICA CCA		\$ 1,710.79	\$ 100.00	\$ 890.10
52.1400.2130.00.00100.0000	FICA		\$ 3,160.82	\$ -	\$ -
52.1400.2130.00.47450.0000	FICA Perkins		\$ 3,525.06	\$ 3,400.00	\$ 3,337.98
52.1500.2130.00.00700.0000	FICA Co Curricular		\$ 1,560.13	\$ 200.00	\$ 1,862.88
52.1500.2130.03.15610.0000	FICA Group Interpretation		\$ -	\$ -	\$ 77.02
52.1510.2130.00.00000.0000	FICA Athletics		\$ 2,872.98	\$ 2,800.00	\$ 2,740.07
52.1510.2130.00.00010.0000	FICA Athletics		\$ 16,745.10	\$ 10,300.00	\$ 16,658.62
52.1510.2130.03.15990.0000	FICA Athletic Camps		\$ 1,000.00	\$ 800.00	\$ 1,025.24
52.1600.2130.02.00260.0000	FICA Fresh Start		\$ -	\$ -	\$ 494.04
52.1650.2130.00.00000.0000	FICA		\$ -	\$ -	\$ 420.97
52.2114.2130.00.00000.0000	FICA Registrar		\$ 13,506.27	\$ 13,000.00	\$ 13,101.36
52.2120.2130.00.00000.0000	FICA Guidance		\$ 8,415.38	\$ 7,600.00	\$ 9,058.77
52.2130.2130.00.00000.0000	FICA Nurse		\$ 11,393.62	\$ 8,800.00	\$ 11,450.97
52.2130.2130.00.01200.0000	FICA		\$ -	\$ -	\$ 237.62
52.2130.2130.00.49982.0000	FICA		\$ -	\$ 5,700.00	\$ 4,575.64
52.2130.2130.00.49983.0000	FICA		\$ 7,245.34	\$ -	\$ -
52.2211.2130.00.00000.0000	FICA Educateional Improvement		\$ 3,765.70	\$ 3,600.00	\$ 3,608.15
52.2220.2130.00.00000.0000	FICA Media Services		\$ 5,196.89	\$ 5,000.00	\$ 4,615.78
52.2230.2130.00.00000.0000	FICA Testing/Assessment		\$ 4,280.06	\$ 4,200.00	\$ 4,204.89
52.2230.2130.00.00450.0000	FICA ACT/PSAT Testing		\$ -	\$ -	\$ 157.19
52.2310.2130.00.00000.0000	FICA Board of Ed		\$ 310.00	\$ -	\$ 135.54
52.2320.2130.00.00000.0000	FICA Supt Office		\$ 3,997.53	\$ 3,900.00	\$ 3,860.34
52.2330.2130.00.00000.0000	FICA Spec Ed Admin		\$ 3,041.07	\$ 3,000.00	\$ 2,928.46
52.2410.2130.00.00000.0000	FICA Principal Office		\$ 17,353.65	\$ 15,200.00	\$ 17,673.68
52.2490.2130.00.00000.0000	FICA Deans Office		\$ 3,022.41	\$ 4,500.00	\$ 4,546.45
52.2510.2130.00.00000.0000	FICA Business Office		\$ -	\$ 4,100.00	\$ 4,224.27
52.2520.2130.00.00000.0000	FICA Business Office		\$ 17,697.88	\$ 17,000.00	\$ 17,472.61
52.2541.2130.00.00000.0000	FICA Maintenance Admin		\$ 6,456.80	\$ 6,100.00	\$ 6,174.68
52.2542.2130.00.00000.0000	FICA Maintenance		\$ 4,431.69	\$ 10,200.00	\$ 1,406.01
52.2542.2130.02.00000.0000	FICA Maintenance		\$ 38,802.56	\$ 34,200.00	\$ 39,526.97
52.2542.2130.03.00000.0000	FICA Maintenance		\$ 91,614.58	\$ 82,300.00	\$ 91,596.80
52.2543.2130.00.00000.0000	FICA Grounds		\$ 15,849.37	\$ 12,900.00	\$ 14,408.42
52.2543.2130.03.00000.0000	FICA Grounds		\$ -	\$ 806.00	\$ 44.16
52.2546.2130.00.00000.0000	FICA Security		\$ -	\$ 8,400.00	\$ 6,534.83
52.2546.2130.02.00000.0000	FICA Deans Assistants Central		\$ 6,773.05	\$ 4,300.00	\$ 3,430.81
52.2546.2130.03.00000.0000	FICA Deans Assistants East		\$ 17,061.50	\$ 13,000.00	\$ 14,153.22
52.2551.2130.04.00000.0000	FICA Transportation Admin		\$ 10,376.82	\$ 7,100.00	\$ 7,188.55
52.2552.2130.04.00000.0000	FICA Transportation		\$ 93,637.25	\$ 79,700.00	\$ 93,608.33
52.2630.2130.00.00000.0000	FICA Public Relations		\$ 2,876.98	\$ 2,800.00	\$ 2,852.32
52.2631.2130.00.00000.0000	FICA Public Relations		\$ 5,633.20	\$ 5,400.00	\$ 6,360.98
52.2643.2130.00.00000.0000	FICA Personnel Office		\$ 5,524.91	\$ 5,400.00	\$ 5,317.44
52.2660.2130.00.00000.0000	FICA Technology		\$ 48,246.38	\$ 38,500.00	\$ 47,618.84
52.3000.2130.00.00000.0000	FICA		\$ 5,274.01	\$ 3,000.00	\$ 3,161.32
52.3210.2130.00.00000.0000	FICA CWC		\$ 2,076.84	\$ 2,200.00	\$ 2,281.81
52.3210.2130.03.15460.0000	FICA CWC		\$ 10,439.45	\$ 3,000.00	\$ 8,049.03
52.3210.2130.03.15470.0000	FICA Aquatics		\$ 2,180.49	\$ 1,800.00	\$ 2,075.11

Lockport Township High School District 205
Budgeted Expenditures - Municipal Retirement and Social Security Fund
Fiscal Year: 2022-2023

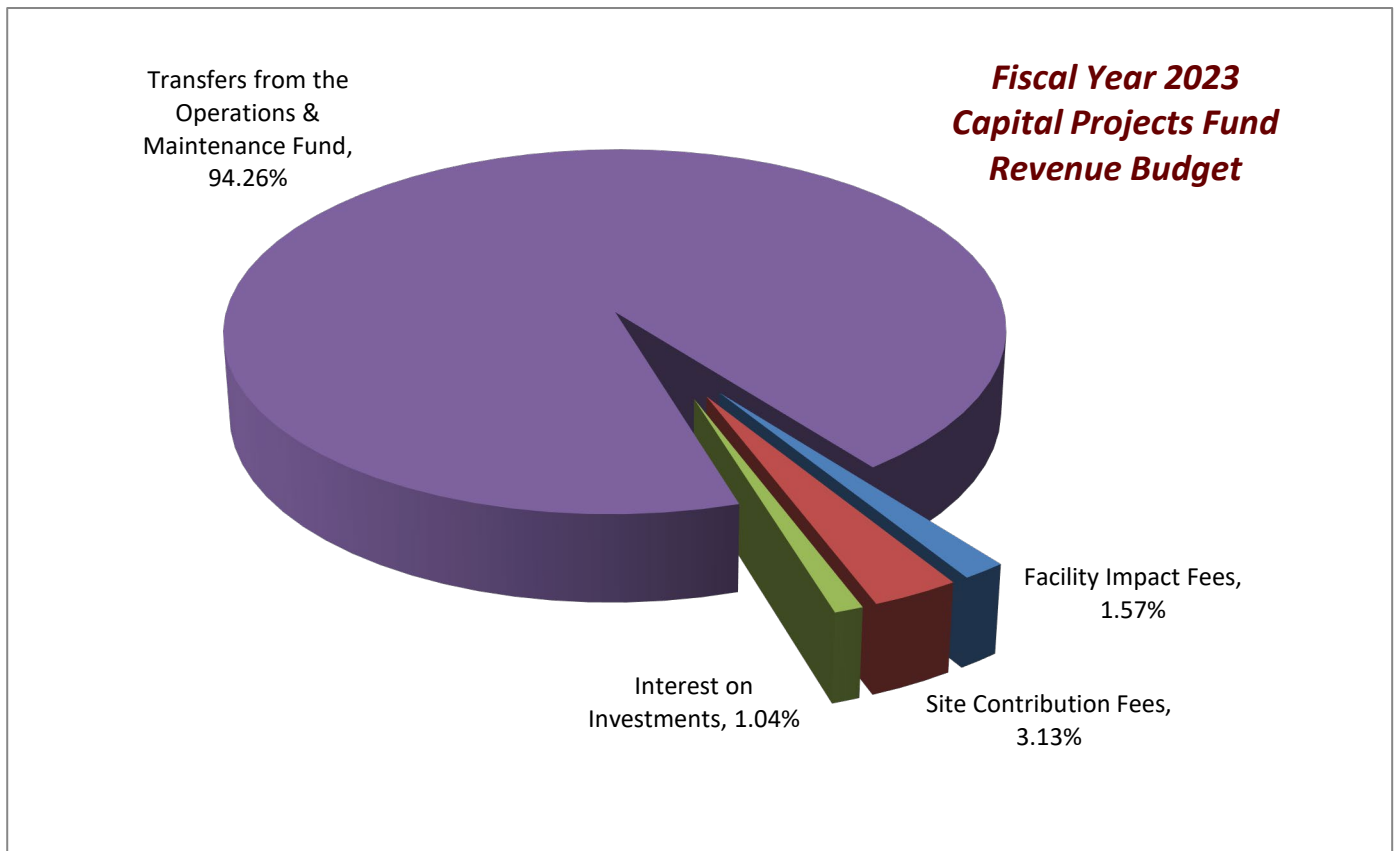
<u>Account Number</u>	<u>Description</u>	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
52.3210.2130.03.15480.0000	FICA LHSA		\$ 2,063.36	\$ 200.00	\$ 3,244.33
52.3900.2130.00.00000.0000	FICA Community Service		\$ -	\$ 100.00	\$ 62.16
Total FICA Expenditures			\$ 579,260.30	\$ 511,640.00	\$ 566,604.41
52.1130.2140.00.00000.0000	Medicare Regular Ed		\$ 8,244.49	\$ 6,500.00	\$ 5,694.08
52.1130.2140.00.00020.0000	Medicare Visual/Performing Arts		\$ 12,099.27	\$ 10,600.00	\$ 10,476.99
52.1130.2140.00.00050.0000	Medicare English		\$ 36,706.60	\$ 37,300.00	\$ 37,930.15
52.1130.2140.00.00060.0000	Medicare Physical Ed		\$ 23,001.83	\$ 22,000.00	\$ 22,181.98
52.1130.2140.00.00080.0000	Medicare PE		\$ 35,243.58	\$ 34,400.00	\$ 34,461.07
52.1130.2140.00.00110.0000	Medicare Business Tech		\$ 36,884.39	\$ 36,600.00	\$ 36,909.53
52.1130.2140.00.00130.0000	Medicare Science		\$ 32,568.78	\$ 32,500.00	\$ 33,116.86
52.1130.2140.00.00150.0000	Medicare Social Studies		\$ 26,872.86	\$ 26,200.00	\$ 25,940.42
52.1130.2140.00.00400.0000	Medicare AFJROTC		\$ -	\$ 1,201.00	\$ -
52.1130.2140.00.11130.0000	Medicare Homebound Tutoring		\$ -	\$ 218.00	\$ 2.23
52.1130.2140.00.33050.0000	Medicare TPI/TBE Grant		\$ 2,137.03	\$ 2,100.00	\$ 2,101.60
52.1130.2140.00.49982.0000	Medicare - ESSER II Grant		\$ -	\$ 5,300.00	\$ 4,911.39
52.1130.2140.00.49983.0000	Medicare-ARP ESSER III Grant		\$ 7,601.98	\$ -	\$ -
52.1130.2140.00.49986.0000	Medicare ARP MV Homeless		\$ 43.00	\$ -	\$ -
52.1200.2140.00.00000.0000	Medicare Special Ed		\$ 6,058.79	\$ 6,500.00	\$ 5,516.55
52.1200.2140.00.44000.0000	Medicare Title IV		\$ 384.02	\$ 400.00	\$ 364.02
52.1200.2140.00.46200.0000	Medicare IDEA		\$ 9,197.06	\$ 7,100.00	\$ 9,614.64
52.1200.2140.00.46990.0000	Medicare STEP Grant		\$ 2,048.07	\$ 1,300.00	\$ 2,552.65
52.1202.2140.00.12020.0000	Medicare TMH		\$ 7,568.40	\$ 7,300.00	\$ 6,549.09
52.1202.2140.09.12020.0000	Medicare CCC		\$ 1,674.60	\$ 1,600.00	\$ 1,595.23
52.1203.2140.00.12030.0000	Medicare EMH		\$ 4,287.00	\$ 3,900.00	\$ 4,451.18
52.1212.2140.00.12120.0000	Medicare Behavior Disorder		\$ 7,750.00	\$ 7,400.00	\$ 7,552.28
52.1220.2140.00.12200.0000	Medicare Cross Cat		\$ 25,617.87	\$ 24,900.00	\$ 24,593.83
52.1250.2140.00.00000.0000	Medicare		\$ 2,379.00	\$ 2,300.00	\$ 2,227.96
52.1250.2140.00.43000.0000	Medicare Title I		\$ -	\$ 100.00	\$ 2,232.74
52.1400.2140.00.00000.0000	Medicare CCA Dept		\$ 521.14	\$ 300.00	\$ 208.15
52.1400.2140.00.00090.0000	Medicare FACS		\$ 9,616.69	\$ 8,400.00	\$ 8,409.58
52.1400.2140.00.00100.0000	Medicare Business Tech		\$ 21,052.04	\$ 18,900.00	\$ 18,960.64
52.1400.2140.00.47450.0000	Medicare Perkins Grant		\$ 824.46	\$ 800.00	\$ 780.59
52.1500.2140.00.00000.0000	Medicare Co Curricular		\$ 806.52	\$ 800.00	\$ 798.00
52.1500.2140.00.00700.0000	Medicare Co Curricular		\$ 4,397.35	\$ 4,000.00	\$ 4,924.21
52.1500.2140.03.15610.0000	Medicare Group Interpretation		\$ -	\$ -	\$ 32.37
52.1510.2140.00.00000.0000	Medicare Athletics		\$ 2,928.81	\$ 700.00	\$ 2,795.79
52.1510.2140.00.00010.0000	Medicare Athletics		\$ 13,086.11	\$ 12,100.00	\$ 16,055.46
52.1510.2140.03.15990.0000	Medicare Athletic Camps		\$ 1,000.00	\$ 1,000.00	\$ 1,303.56
52.1600.2140.00.00000.0000	Medicare Summer Program		\$ 580.00	\$ 700.00	\$ 554.91
52.1600.2140.00.43000.0000	Medicare Summer Title I		\$ -	\$ 400.00	\$ 601.01
52.1600.2140.00.49983.0000	Medicare Summer ARP ESSER III		\$ 102.00	\$ -	\$ -
52.1600.2140.02.00260.0000	Medicare Fresh Start		\$ 377.00	\$ 435.00	\$ 479.29
52.1650.2140.00.00000.0000	Medicare Gifted Ed		\$ 86.00	\$ 100.00	\$ 190.85
52.1700.2140.03.00210.0000	Medicare Drivers Ed Teachers		\$ 1,160.00	\$ 1,100.00	\$ 1,120.86
52.2113.2140.00.00000.0000	Medicare Social Work		\$ 6,405.00	\$ 6,100.00	\$ 6,039.33
52.2113.2140.00.49986.0000	Medicare		\$ 101.00	\$ -	\$ 1.96
52.2114.2140.00.00000.0000	Medicare Registrar		\$ 3,158.73	\$ 3,100.00	\$ 3,063.97
52.2120.2140.00.00000.0000	Medicare Guidance		\$ 19,776.27	\$ 19,500.00	\$ 19,146.29
52.2120.2140.00.49982.0000	Medicare-Guidance-ESSER II		\$ -	\$ -	\$ 630.82
52.2120.2140.00.49983.0000	Medicare		\$ 776.35	\$ -	\$ -
52.2130.2140.00.00000.0000	Medicare Nurse		\$ 3,692.10	\$ 3,100.00	\$ 3,487.13
52.2130.2140.00.01200.0000	Medicare		\$ -	\$ -	\$ 55.58
52.2130.2140.00.49982.0000	Medicare		\$ -	\$ 1,400.00	\$ 1,070.23
52.2130.2140.00.49983.0000	Medicare		\$ 641.94	\$ -	\$ -
52.2140.2140.00.00000.0000	Medicare Psychological Services		\$ 2,824.10	\$ 2,800.00	\$ 2,738.87
52.2140.2140.00.49987.0000	Medicare TRS ARP IDEA		\$ 2,269.90	\$ -	\$ -
52.2152.2140.00.00000.0000	Medicare Speech		\$ 2,496.00	\$ 2,500.00	\$ 2,399.17

Lockport Township High School District 205
Budgeted Expenditures - Municipal Retirement and Social Security Fund
Fiscal Year: 2022-2023

<u>Account Number</u>	<u>Description</u>	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
52.2210.2140.00.00000.0000	Medicare Instructional Improvement		\$ 557.00	\$ -	\$ -
52.2210.2140.00.46200.0000	Medicare Instructional Improvement IDEA		\$ -	\$ 200.00	\$ 354.36
52.2210.2140.00.49320.0000	Medicare Instructional Improvement Title II		\$ -	\$ 300.00	\$ 556.58
52.2211.2140.00.00000.0000	Medicare Instructinal Improvement Admin		\$ 3,546.30	\$ 900.00	\$ 3,390.38
52.2220.2140.00.00000.0000	Medicare Media Services		\$ 3,786.11	\$ 3,700.00	\$ 3,667.16
52.2230.2140.00.00000.0000	Medicare Testing/Assessment		\$ 1,000.94	\$ 1,000.00	\$ 983.37
52.2230.2140.00.00450.0000	Medicare ACT/PSAT Testing		\$ -	\$ -	\$ 102.19
52.2310.2140.00.00000.0000	Medicare Board of Ed		\$ 72.00	\$ -	\$ 31.71
52.2320.2140.00.00000.0000	Medicare Superintendent		\$ 4,477.47	\$ 900.00	\$ 4,349.83
52.2330.2140.00.00000.0000	Medicare Special Ed Admin		\$ 2,910.93	\$ 700.00	\$ 3,146.00
52.2410.2140.00.00000.0000	Medicare Principal		\$ 4,382.35	\$ 3,600.00	\$ 4,230.24
52.2410.2140.02.00000.0000	Medicare Principal		\$ 5,037.38	\$ 4,700.00	\$ 4,806.23
52.2410.2140.03.00000.0000	Medicare Principal		\$ 6,665.62	\$ 6,700.00	\$ 6,544.14
52.2490.2140.00.00000.0000	Medicare Deans		\$ 10,885.59	\$ 11,400.00	\$ 11,424.30
52.2510.2140.00.00000.0000	Medicare Business Office		\$ 3,741.00	\$ 3,400.00	\$ 3,409.61
52.2520.2140.00.00000.0000	Medicare Business Office		\$ 4,139.12	\$ 4,000.00	\$ 4,086.35
52.2541.2140.00.00000.0000	Medicare Maintenance Admin		\$ 4,387.20	\$ 4,100.00	\$ 4,139.26
52.2542.2140.00.00000.0000	Medicare Maintenance		\$ 1,036.39	\$ 2,400.00	\$ 328.84
52.2542.2140.02.00000.0000	Medicare Maintenance		\$ 9,075.07	\$ 8,000.00	\$ 9,244.27
52.2542.2140.03.00000.0000	Medicare Maintenance		\$ 20,747.71	\$ 19,300.00	\$ 21,421.75
52.2543.2140.00.00000.0000	Medicare Maintenance		\$ 3,707.63	\$ 3,100.00	\$ 3,369.68
52.2543.2140.03.00000.0000	Medicare Security		\$ -	\$ 189.00	\$ 10.32
52.2546.2140.00.00000.0000	Medicare Security		\$ -	\$ 2,000.00	\$ 1,528.30
52.2546.2140.02.00000.0000	Medicare Deans Assistants Central		\$ 1,583.95	\$ 1,000.00	\$ 802.39
52.2546.2140.03.00000.0000	Medicare Deans Assistants East		\$ 3,990.50	\$ 3,100.00	\$ 3,310.00
52.2551.2140.04.00000.0000	Medicare Transporation Admin		\$ 2,428.18	\$ 1,651.00	\$ 1,681.21
52.2552.2140.04.00000.0000	Medicare Transportation		\$ 20,612.75	\$ 18,700.00	\$ 21,892.35
52.2574.2140.00.00000.0000	Medicare Printing		\$ -	\$ 100.00	\$ 233.89
52.2630.2140.00.00000.0000	Medicare Public Relations		\$ 673.02	\$ 700.00	\$ 667.08
52.2631.2140.00.00000.0000	Medicare Public Relations		\$ 1,317.80	\$ 1,300.00	\$ 1,487.60
52.2641.2140.00.00000.0000	Medicare Personnel Admin		\$ 2,901.00	\$ 2,800.00	\$ 2,858.31
52.2643.2140.00.00000.0000	Medicare Personnel Office		\$ 1,292.09	\$ 1,300.00	\$ 1,243.54
52.2660.2140.00.00000.0000	Medicare Technology		\$ 11,282.62	\$ 9,000.00	\$ 11,342.09
52.3000.2140.00.00000.0000	Medicare		\$ 1,233.99	\$ 700.00	\$ 739.37
52.3210.2140.00.00000.0000	Medicare CWC		\$ 485.65	\$ 600.00	\$ 533.68
52.3210.2140.03.00000.0000	Medicare CWC		\$ -	\$ 435.00	\$ -
52.3210.2140.03.15460.0000	Medicare CWC		\$ 2,442.09	\$ 300.00	\$ 1,882.39
52.3210.2140.03.15470.0000	Medicare Aquatics		\$ 510.69	\$ 500.00	\$ 485.34
52.3210.2140.03.15480.0000	Medicare LHSC		\$ 482.43	\$ 100.00	\$ 758.66
52.3900.2140.00.00000.0000	Medicare Community Service		\$ -	\$ 100.00	\$ 37.56
Total Medicare Expenditures			\$ 528,440.70	\$ 488,929.00	\$ 517,905.42
Total Municipal Retirement & Social Security Fund Expenditures			\$ 1,929,186.00	\$ 1,867,292.00	\$ 1,943,927.60

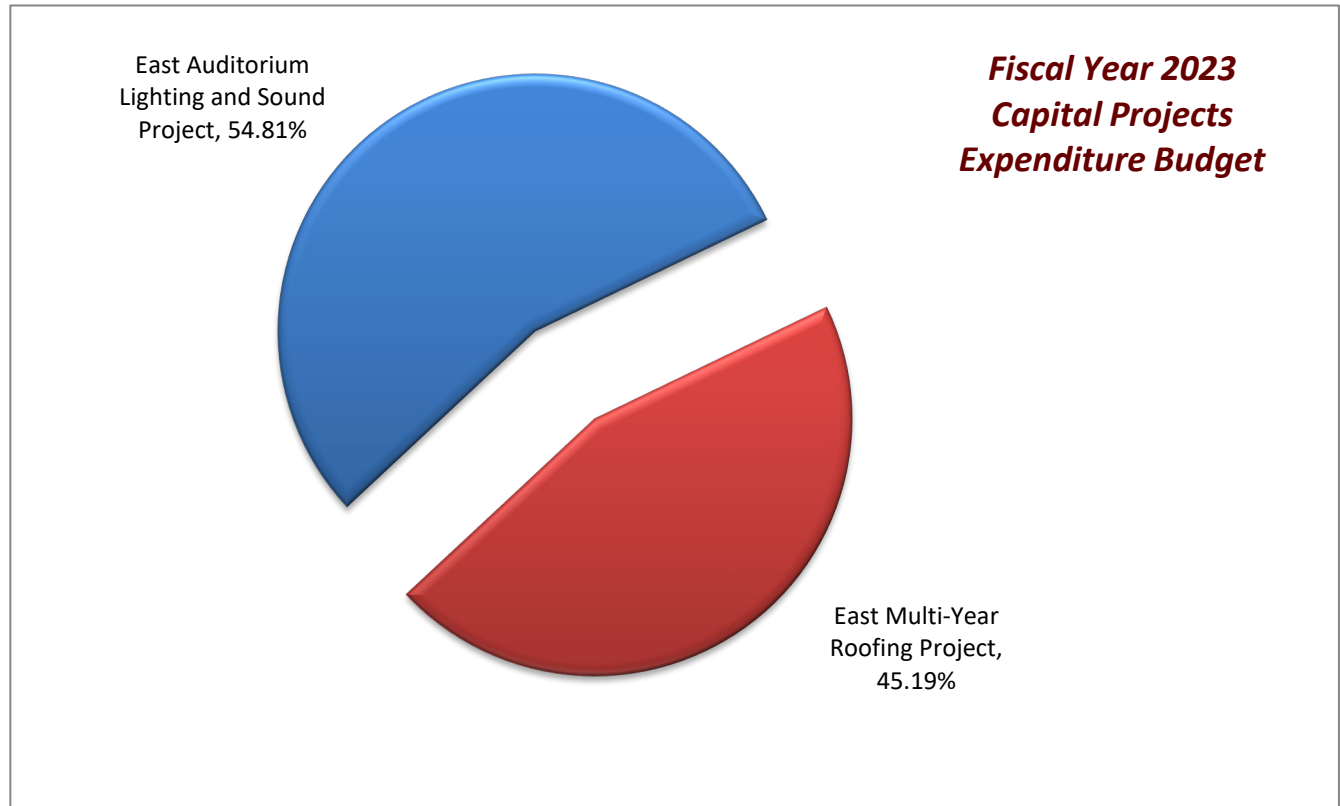
Capital Projects Fund Revenue Summary

	FY 2023 Budget	FY 2022 Budget	FY 2022 Actual
Facility Impact Fees	30,000	18,000	35,595
Site Contribution Fees	60,000	35,000	64,452
Interest on Investments	20,000	-	-
Transfers from the Operations & Maintenance Fund	<u>1,806,160</u>	<u>2,258,230</u>	<u>1,980,185</u>
	<u><u>1,916,160</u></u>	<u><u>2,311,230</u></u>	<u><u>2,080,232</u></u>



Capital Projects Fund Expenditure Summary

	FY 2023 Budget	FY 2022 Budget	FY 2022 Actual
East Auditorium Lighting and Sound Project	990,000	-	41,959
East Multi-Year Roofing Project	816,160	50,000	7,500
Central Structural Work Project	-	392,730	348,097
East Technology Renovation Project	-	1,815,500	1,582,629
	<u>1,806,160</u>	<u>2,258,230</u>	<u>1,980,185</u>



Capital Projects Fund Fund Balance Summary

Fund Balance July 1, 2022	826,968
+ Projected Revenues	1,916,160
- Projected Expenditures	<u>(1,806,160)</u>
Fund Balance June 30, 2023	<u><u>936,968</u></u>



Lockport Township High School District 205
Budgeted Revenue - Capital Projects Fund
Fiscal Year: 2022-2023

<u>Account Number</u>	<u>Description</u>	<u>2023 Budget</u>	<u>2022 Budget</u>	<u>2022 Actual (Unaudited)</u>
61.0000.0000.00.01000.1510	Interest on Investments	\$ 6,000.00	\$ -	\$ -
62.0000.0000.00.01000.1510	Interest on Investments	\$ 14,000.00	\$ -	\$ -
61.0000.0000.00.00000.1930	Impact Fees	\$ 30,000.00	\$ 18,000.00	\$ 35,595.60
62.0000.0000.00.00000.1930	Site Contribution Fee	\$ 60,000.00	\$ 35,000.00	\$ 64,451.80
Total Capital Projects Fund Local Revenue		\$ 110,000.00	\$ 53,000.00	\$ 100,047.40
Total Capital Projects Fund Revenue		\$ 110,000.00	\$ 53,000.00	\$ 100,047.40
60.0000.0000.00.00000.7800	Transfer From O&M	\$ 1,806,160.00	\$ 2,258,230.00	\$ 1,980,184.68
Total Capital Projects Fund Other Financing Sources		\$ 1,806,160.00	\$ 2,258,230.00	\$ 1,980,184.68

Lockport Township High School District 205
Budgeted Expenditures - Capital Projects Fund
Fiscal Year: 2022-2023

<u>Account Number</u>	<u>Description</u>	2023 Budget		2022 Budget	2022 Actual (Unaudited)
		FTE	Amount	Amount	Amount
60.2530.5600.02.20510.0000	Construction in Progress-Central Structural Work		\$ -	\$ 392,730.00	\$ 348,096.85
60.2530.5600.03.20510.0000	Construction in Progress-East Tech Renovations		\$ -	\$ 1,815,500.00	\$ 1,582,629.39
60.2530.5600.03.20515.0000	Construction in Progress-East Roofing Project		\$ 187,500.00	\$ 50,000.00	\$ 7,500.00
60.2530.5600.03.20520.0000	Constr in Progress - East Auditorium Light & Sound		\$ 990,000.00	\$ -	\$ 41,958.44
60.2530.5600.03.49983.0000	Construction in Progress-East Roof-ARP ESSER III		\$ 628,660.00	\$ -	\$ -
Total Capital Projects Fund Capital Outlay			\$ 1,806,160.00	\$ 2,258,230.00	\$ 1,980,184.68
Total Capital Projects Fund Expenditures			\$ 1,806,160.00	\$ 2,258,230.00	\$ 1,980,184.68

Working Cash Fund Summary

Revenue

	FY 2023 Budget	FY 2022 Budget	FY 2022 Actual
Local Revenue-Interest	18,800	1,229	1,229
	18,800	1,229	1,229

Expenditures

	FY 2023 Budget	FY 2022 Budget	FY 2022 Actual
Working Cash Fund Abatement	-	-	-
	-	-	-

Fund Balance Summary

Fund Balance July 1, 2022	1,157,866
+ Projected Revenues	18,800
- Projected Expenditures	0
Fund Balance June 30, 2023	1,176,666



Lockport Township High School District 205
Budgeted Revenue - Working Cash Fund
Fiscal Year: 2022-2023

<u>Account Number</u>	<u>Description</u>	2023 Budget	2022 Budget	2022 Actual (Unaudited)
70.0000.0000.00.01000.1510	Interest on Investments	\$ 18,800.00	\$ 1,229.00	\$ 1,229.23
	Total Working Cash Local Revenue	\$ 18,800.00	\$ 1,229.00	\$ 1,229.23
	Total Working Cash Revenue	\$ 18,800.00	\$ 1,229.00	\$ 1,229.23

District Type:

☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2022 - June 30, 2023

Accounting Basis:

Cash

Balanced budget; no Deficit Reduction
 Plan is required.

Date of Amended Budget:

(MM/DD/YY)

District Name:

Lockport Twp HSD 205

District RCDT No:

56-099-2050-17

If your FY2022 AFR states that you need to do a deficit reduction plan and your FY2023 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Lockport Twp HSD 205, County of Will,
 State of Illinois, for the Fiscal Year beginning July 1, 2022 and ending June 30, 2023.

WHEREAS the Board of Education of Lockport Twp HSD 205,
 County of Will, 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 19th day of September, 2022,
 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, 2022 and ending June 30, 2023.

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 19th day of September, 2022
 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

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

* Based on the 23 Illinois Administrative Code-Part 100 and 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>
 Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) ¹ as of July 1, 2022		46,500,241	9,039,505	2,197,310	9,747,951	2,465,167	826,968	1,157,866	0	0	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	47,537,405	6,427,129	1,513,308	3,102,010	1,928,796	110,000	18,800	0	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	4,639,059	0	0	1,675,599	0	0	0	0	0	
8	FEDERAL SOURCES	4000	2,817,957	628,660	0	0	390	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		54,994,421	7,055,789	1,513,308	4,777,609	1,929,186	110,000	18,800	0	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	13,974,800	25,200								
11	Total Receipts/Revenues		68,969,221	7,080,989	1,513,308	4,777,609	1,929,186	110,000	18,800	0	0	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	36,734,664				601,794			0		
14	SUPPORT SERVICES	2000	14,326,201	7,945,789		5,445,107	1,275,054	1,806,160		0	0	
15	COMMUNITY SERVICES	3000	677,641	0		0	52,338			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,160,000	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	1,565,850	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	408,528	100,000	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		53,307,034	8,045,789	1,565,850	5,445,107	1,929,186	1,806,160		0	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	13,974,800	25,200	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		67,281,834	8,070,989	1,565,850	5,445,107	1,929,186	1,806,160		0	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,687,387	(990,000)	(52,542)	(667,498)	0	(1,696,160)	18,800	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	2,500,000	1,000,000								
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 GASB 87 Leases	7400			0							
40	Transfer to Debt Service to Pay Interest on GASB 87 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						1,806,160				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		2,500,000	1,000,000	0	0	0	1,806,160	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 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				3,500,000						
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on GASB 87 Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases	8420										
59	Other Revenues Pledged to Pay Principal on GASB 87 Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases	8440										
61	Taxes Pledged to Pay Interest on GASB 87 Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases	8520										
63	Other Revenues Pledged to Pay Interest on GASB 87 Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on GASB 87 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		1,806,160								
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	1,806,160	0	3,500,000	0	0	0	0	0	
80	Total Other Sources/Uses of Fund		2,500,000	(806,160)	0	(3,500,000)	0	1,806,160	0	0	0	
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2023		50,687,628	7,243,345	2,144,768	5,580,453	2,465,167	936,968	1,176,666	0	0	
82												
83	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2022		385,839									
84	RECEIPTS/REVENUES (For Student Activity Funds)											
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	600,000									
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
87	Total Student Activity Direct Disbursements/Expenditures	1999	600,000									
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
89	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2023		385,839									
90												

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2022		46,886,080	9,039,505	2,197,310	9,747,951	2,465,167	826,968	1,157,866	0	0	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	48,137,405	6,427,129	1,513,308	3,102,010	1,928,796	110,000	18,800	0	0	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
95	STATE SOURCES	3000	4,639,059	0	0	1,675,599	0	0	0	0	0	
96	FEDERAL SOURCES	4000	2,817,957	628,660	0	0	390	0	0	0	0	
97	Total Direct Receipts/Revenues ⁸		55,594,421	7,055,789	1,513,308	4,777,609	1,929,186	110,000	18,800	0	0	
98	Receipts/Revenues for "On Behalf" Payments ²	3998	13,974,800	25,200	0	0	0	0		0	0	
99	Total Receipts/Revenues		69,569,221	7,080,989	1,513,308	4,777,609	1,929,186	110,000	18,800	0	0	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	37,334,664				601,794			0		
102	SUPPORT SERVICES	2000	14,326,201	7,945,789		5,445,107	1,275,054	1,806,160		0	0	
103	COMMUNITY SERVICES	3000	677,641	0		0	52,338			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,160,000	0	0	0	0	0		0	0	
105	DEBT SERVICES	5000	0	0	1,565,850	0	0			0	0	
106	PROVISION FOR CONTINGENCIES	6000	408,528	100,000	0	0	0	0		0	0	
107	Total Direct Disbursements/Expenditures ⁹		53,907,034	8,045,789	1,565,850	5,445,107	1,929,186	1,806,160		0	0	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	13,974,800	25,200	0	0	0	0		0	0	
109	Total Disbursements/Expenditures		67,881,834	8,070,989	1,565,850	5,445,107	1,929,186	1,806,160		0	0	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,687,387	(990,000)	(52,542)	(667,498)	0	(1,696,160)	18,800	0	0	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds ⁸		2,500,000	1,000,000	0	0	0	1,806,160	0	0	0	
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds ⁹		0	1,806,160	0	3,500,000	0	0	0	0	0	
117	Total Other Sources/Uses of Fund		2,500,000	(806,160)	0	(3,500,000)	0	1,806,160	0	0	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2023		51,073,467	7,243,345	2,144,768	5,580,453	2,465,167	936,968	1,176,666	0	0	
119												
120	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
121			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
122	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
123	Object Name											
124	Salaries	100	34,637,111	2,976,415		1,825,154		0		0	0	39,438,680
125	Employee Benefits	200	5,801,046	665,639		429,160	1,929,186	0		0	0	8,825,031
126	Purchased Services	300	5,240,274	1,700,815	0	2,013,295		0		0	0	8,954,384
127	Supplies & Materials	400	2,218,831	1,297,750		464,000		0		0	0	3,980,581
128	Capital Outlay	500	1,036,843	1,286,570		692,498		1,806,160		0	0	4,822,071
129	Other Objects	600	4,360,219	101,000	1,565,850	11,000	0	0		0	0	6,038,069
130	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
131	Termination Benefits	800	12,710	17,600		10,000				0		40,310
132	Total Expenditures		53,307,034	8,045,789	1,565,850	5,445,107	1,929,186	1,806,160		0	0	72,099,126

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 (without Student Activity Funds) ⁷ as of July 1, 2022		46,514,165	9,039,401	2,197,310	9,748,265	2,465,167	826,968	1,157,866		
4	Total Direct Receipts & Other Sources ⁸		57,494,421	8,055,789	1,513,308	4,777,609	1,929,186	1,916,160	18,800	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		57,494,421	8,055,789	1,513,308	4,777,609	1,929,186	1,916,160	18,800	0	0
12	Total Amount Available		104,008,586	17,095,190	3,710,618	14,525,874	4,394,353	2,743,128	1,176,666	0	0
13	Total Direct Disbursements & Other Uses ⁹		53,307,034	9,851,949	1,565,850	8,945,107	1,929,186	1,806,160	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		53,307,034	9,851,949	1,565,850	8,945,107	1,929,186	1,806,160	0	0	0
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) ⁷ as of June 30, 2023		50,701,552	7,243,241	2,144,768	5,580,767	2,465,167	936,968	1,176,666	0	0
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND ⁷ as of July 1, 2022		385,839								
24	Total Direct Receipts & Other Sources ⁸		600,000								
25	Total Amount Available		985,839								
26	Total Direct Disbursements & Other Uses ⁹		600,000								
27	Activity funds ENDING CASH BALANCE ON HAND ⁷ as of June 30, 2023		385,839								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds) ⁷ as of July 1, 2022		46,900,004	9,039,401	2,197,310	9,748,265	2,465,167	826,968	1,157,866	0	0
30	Total Direct Receipts & Other Sources ⁸		58,094,421	8,055,789	1,513,308	4,777,609	1,929,186	1,916,160	18,800	0	0
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		58,094,421	8,055,789	1,513,308	4,777,609	1,929,186	1,916,160	18,800	0	0
33	Total Amount Available		104,994,425	17,095,190	3,710,618	14,525,874	4,394,353	2,743,128	1,176,666	0	0
34	Total Direct Disbursements & Other Uses ⁹		53,907,034	9,851,949	1,565,850	8,945,107	1,929,186	1,806,160	0	0	0
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		53,907,034	9,851,949	1,565,850	8,945,107	1,929,186	1,806,160	0	0	0
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds) ⁷ as of June 30, 2023		51,087,391	7,243,241	2,144,768	5,580,767	2,465,167	936,968	1,176,666	0	0

	B	C	D	E	F	G	H	I	J	K	L
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹ (1110-1120)	-	42,043,467	6,318,612	1,505,400	3,020,283	781,053				
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140									
8	FICA and Medicare Only Levies	1150					1,094,990				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190	53,551	14,148	2,367	5,715	2,812				
12	Total Ad Valorem Taxes Levied by District		42,097,018	6,332,760	1,507,767	3,025,998	1,878,855	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	950								
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	2,572,708				27,292				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		2,573,658	0	0	0	27,292	0	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321	95,000								
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		95,000								
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				5,000					
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									

	B	C	D	E	F	G	H	I	J	K	L
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
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
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					5,000					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	303,429	50,869	5,141	40,412	22,149	20,000	18,800		
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		303,429	50,869	5,141	40,412	22,149	20,000	18,800	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	301,000								
75	Total Food Service		301,000								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	92,000								
78	Admissions - Other	1719	1,000								
79	Fees	1720	1,334,000								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	5,000								
82	Student Activity Fund Revenues	1799	600,000								
83	Total District/School Activity Income (without Student Activity Funds 1799)		1,432,000	0							
84	Total District/School Activity Income (with Student Activity Funds 1799)		2,032,000								
85	TEXTBOOK INCOME	1800									
86	Textbook Rentals - Regular Textbooks	1811									
87	Textbook Rentals - Summer School Textbooks	1812									
88	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
89	Textbook Rentals - Other (Describe & Itemize)	1819									
90	Textbook Sales - Regular Textbooks	1821									
91	Textbook Sales - Summer School	1822									
92	Textbook Sales - Adult/Continuing Education	1823									
93	Textbook Sales - Other (Describe & Itemize)	1829									
94	Other Textbook Income (Describe & Itemize)	1890									
95	Total Textbooks		0								

	B	C	D	E	F	G	H	I	J	K	L
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
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		30,000							
98	Contributions and Donations from Private Sources	1920	30,000	1,000							
99	Impact Fees from Municipal or County Governments	1930						90,000			
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	20,000	1,000							
102	Payments of Surplus Moneys from TIF Districts	1960	10,000	1,500	400	600	500				
103	Drivers' Education Fees	1970	75,000								
104	Proceeds from Vendors' Contracts	1980	270,300	10,000							
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992	80,000								
108	Other Local Fees (Describe & Itemize)	1993	215,000								
109	Other Local Revenues (Describe & Itemize)	1999	35,000			30,000					
110	Total Other Revenue from Local Sources		735,300	43,500	400	30,600	500	90,000	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	47,537,405	6,427,129	1,513,308	3,102,010	1,928,796	110,000	18,800	0	0
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		48,137,405								
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 One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	3,626,802								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	Fast Growth District Grants	3030									
123	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		3,626,802	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	800,000								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	67,458								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		867,458	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	89,541								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	4,848								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		94,389	0			0				

	B	C	D	E	F	G	H	I	J	K	L
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
144	BILINGUAL EDUCATION										
145	Bilingual Education - Downstate - TPI and TBE	3305									
146	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Education		0				0				
148	State Free Lunch & Breakfast	3360	2,000								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	45,000								
151	Adult Education (from ICCB)	3410									
152	Adult Education - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				448,312					
155	Transportation - Special Education	3510				1,227,287					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		1,675,599	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
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	3,410								
171	Total Restricted Grants-In-Aid		1,012,257	0	0	1,675,599	0	0	0	0	0
172	Total Receipts/Revenues from State Sources	3000	4,639,059	0	0	1,675,599	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 from Fed. 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 from Fed. 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				

	B	C	D	E	F	G	H	I	J	K	L
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
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210									
194	Special Milk Program	4215									
195	School Breakfast Program	4220									
196	Summer Food Service Admin/Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruit and Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		0				0				
201	TITLE I										
202	Title I - Low Income	4300	319,587								
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		319,587	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	18,355								
209	Title IV - 21st Century	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		18,355	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Federal Special Education - Preschool Flow-Through	4600									
214	Federal Special Education - Preschool Discretionary	4605									
215	Federal Special Education - IDEA Flow Through	4620	669,656								
216	Federal Special Education - IDEA Room & Board	4625									
217	Federal Special Education - IDEA Discretionary	4630									
218	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
219	Total Federal Special Education		669,656	0		0	0				
220	CTE - PERKINS										
221	CTE - Perkins-Title III E Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799	82,617								
223	Total CTE - Perkins		82,617	0			0				
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology - Formula	4860									
234	ARRA - Title IID - Technology - Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866									
240	Qualified School Construction Bond Credits	4867									
241	Build America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Government Services Stabilization	4870									

	B	C	D	E	F	G	H	I	J	K	L
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
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds - VII	4876									
250	Other ARRA Funds - VIII	4877									
251	Other ARRA Funds - IX	4878									
252	Other ARRA Funds - X	4879									
253	Other ARRA Funds - Ed Job Fund Program	4880									
254	Total Stimulus Programs		0	0	0	0	0	0		0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Instruction for English Learners & Immigrant Students	4905									
258	Title III - English Language Acquisition	4909									
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower - Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	68,109								
262	Federal Charter Schools	4960									
263	State Assessment Grants	4981									
264	Grant for State Assessments and Related Activities	4982									
265	Medicaid Matching Funds - Administrative Outreach	4991	101,000								
266	Medicaid Matching Funds - Fee-For-Service Program	4992	105,000								
267	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	1,453,633	628,660			390				
268	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		2,817,957	628,660	0	0	390	0		0	0
269	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	2,817,957	628,660	0	0	390	0	0	0	0
270	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		54,994,421	7,055,789	1,513,308	4,777,609	1,929,186	110,000	18,800	0	0
271	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		55,594,421								

	B	C	D	E	F	G	H	I	J	K	L
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100									0
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	15,900,985	2,604,609	1,533,860	853,298	180,794	12,150		4,000	21,089,696
8	Special Education Programs (Functions 1200 - 1220)	1200	4,821,741	891,456	352,725	121,943	67,182			3,000	6,258,047
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	386,077	28,189	43,445	1,000					458,711
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	2,449,636	349,474	71,500	212,491	35,617	13,200			3,131,918
14	Interscholastic Programs	1500	1,959,207	76,661	391,050	240,000	89,000	115,700			2,871,618
15	Summer School Programs	1600	110,157	4,058		9,700					123,915
16	Gifted Programs	1650	17,934	1,325	115,500	5,500					140,259
17	Driver's Education Programs	1700	80,000	1,000							81,000
18	Bilingual Programs	1800									0
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911						65,000			65,000
22	Special Education Programs K-12 Private Tuition	1912						2,500,000			2,500,000
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917						14,500			14,500
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					600,000			600,000	
34	Total Instruction ¹⁴ (Without Student Activity Funds 1999)	1000	25,725,737	3,956,772	2,508,080	1,443,932	372,593	2,720,550	0	7,000	36,734,664
35	Total Instruction14 (With Student Activity Funds 1999)	1000	25,725,737	3,956,772	2,508,080	1,443,932	372,593	3,320,550	0	7,000	37,334,664
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	713,270	214,148	20,000						947,418
39	Guidance Services	2120	1,551,647	349,105	59,200	15,000	3,000	1,000		2,000	1,980,952
40	Health Services	2130	326,347	36,921	7,000	2,500					372,768
41	Psychological Services	2140	281,442	54,607	1,500	1,500		350			339,399
42	Speech Pathology & Audiology Services	2150	180,902	34,202							215,104
43	Other Support Services - Pupils (Describe & Itemize)	2190			40,000	25,000					65,000
44	Total Support Services - Pupil	2100	3,053,608	688,983	127,700	44,000	3,000	1,350	0	2,000	3,920,641
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	352,525	76,806	348,868	16,389		6,866			801,454
47	Educational Media Services	2220	273,836	46,113	22,250	41,110		700			384,009
48	Assessment & Testing	2230	81,163	25,657	35,000	4,000					145,820
49	Total Support Services - Instructional Staff	2200	707,524	148,576	406,118	61,499	0	7,566	0	0	1,331,283
50	Support Services - General Administration	2300									
51	Board of Education Services	2310	5,000		1,029,984	10,000		17,750			1,062,734
52	Executive Administration Services	2320	314,612	71,973	13,200	20,000		12,000			431,785
53	Special Area Administration Services	2330	207,285	31,556	61,900	1,000		650			302,391
54	Tort Immunity Services	2361, 2365									0
55	Total Support Services - General Administration	2300	526,897	103,529	1,105,084	31,000	0	30,400	0	0	1,796,910

	B	C	D	E	F	G	H	I	J	K	L
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	1,155,026	261,673	14,650	67,500	8,350	3,000		1,000	1,511,199
58	Other Support Services - School Administration (Describe & Itemize)	2490	814,617	117,913	27,250	8,500	2,900			500	971,680
59	Total Support Services - School Administration	2400	1,969,643	379,586	41,900	76,000	11,250	3,000	0	1,500	2,482,879
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510	272,332	55,041	12,000			2,500		2,210	344,083
62	Fiscal Services	2520	304,669	49,162	162,500	5,000	3,000	325			524,656
63	Operation & Maintenance of Plant Services	2540	340,000		27,000						367,000
64	Pupil Transportation Services	2550			10,284						10,284
65	Food Services	2560			13,000	421,500	40,000				474,500
66	Internal Services	2570	13,000	163							13,163
67	Total Support Services - Business	2500	930,001	104,366	224,784	426,500	43,000	2,825	0	2,210	1,733,686
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630	142,738	57,113	103,500	1,500	1,000	1,000			306,851
72	Staff Services	2640	297,651	60,496	63,500	20,000	1,000	3,000			445,647
73	Data Processing Services	2660	870,870	200,826	610,608	75,000	550,000	1,000			2,308,304
74	Total Support Services - Central	2600	1,311,259	318,435	777,608	96,500	552,000	5,000	0	0	3,060,802
75	Other Support Services - Misc. (Describe & Itemize)	2900									0
76	Total Support Services	2000	8,498,932	1,743,475	2,683,194	735,499	609,250	50,141	0	5,710	14,326,201
77	COMMUNITY SERVICES (ED)	3000	412,442	100,799	49,000	39,400	55,000	21,000			677,641
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 - Programs (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						10,000			10,000
88	Payments for Special Education Programs - Tuition	4220						825,000			825,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240						325,000			325,000
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						1,160,000			1,160,000
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			1,160,000			1,160,000

	B	C	D	E	F	G	H	I	J	K	L
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
2											
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 <i>(Describe & Itemize)</i>	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						408,528			408,528
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		34,637,111	5,801,046	5,240,274	2,218,831	1,036,843	4,360,219	0	12,710	53,307,034
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		34,637,111	5,801,046	5,240,274	2,218,831	1,036,843	4,960,219	0	12,710	53,907,034
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										1,687,387
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,687,387
120											
121	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
122	SUPPORT SERVICES (O&M)	2000									
123	Support Services - Pupil	2100									
124	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
125	Support Services - Business	2500									
126	Direction of Business Support Services	2510									0
127	Facilities Acquisition & Construction Services	2530									0
128	Operation & Maintenance of Plant Services	2540	2,976,415	665,639	1,700,815	1,297,750	1,286,570	1,000		17,600	7,945,789
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	Total Support Services - Business	2500	2,976,415	665,639	1,700,815	1,297,750	1,286,570	1,000	0	17,600	7,945,789
132	Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900									0
133	Total Support Services	2000	2,976,415	665,639	1,700,815	1,297,750	1,286,570	1,000	0	17,600	7,945,789
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 - Programs <i>(Describe & Itemize)</i>	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 <i>(Describe & Itemize)</i>	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						100,000			100,000
155	Total Direct Disbursements/Expenditures		2,976,415	665,639	1,700,815	1,297,750	1,286,570	101,000	0	17,600	8,045,789
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(990,000)
157											

	B	C	D	E	F	G	H	I	J	K	L
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
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 - Programs <i>(Describe & Itemize)</i>	4190									0
164	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
165	DEBT SERVICE (DS)	5000									
166	Debt Service - Interest on Short-Term Debt	5100									
167	Tax Anticipation Warrants	5110									0
168	Tax Anticipation Notes	5120									0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
170	State Aid Anticipation Certificates	5140									0
171	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
172	Total Debt Service - Interest On Short-Term Debt	5100						0			0
173	Debt Service - Interest on Long-Term Debt	5200						280,850			280,850
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300						1,285,000			1,285,000
175	Debt Service - Other <i>(Describe & Itemize)</i>	5400									0
176	Total Debt Service	5000			0			1,565,850			1,565,850
177	PROVISION FOR CONTINGENCIES (DS)	6000									0
178	Total Direct Disbursements/Expenditures				0			1,565,850			1,565,850
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(52,542)
180											
181	40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils	2100									
184	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
185	Support Services - Business										
186	Pupil Transportation Services	2550	1,825,154	429,160	2,013,295	464,000	692,498	11,000		10,000	5,445,107
187	Other Support Services - Business <i>(Describe & Itemize)</i>	2900									0
188	Total Support Services	2000	1,825,154	429,160	2,013,295	464,000	692,498	11,000	0	10,000	5,445,107
189	COMMUNITY SERVICES (TR)	3000									0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
191	Payments to Other Dist & Govt Units (In-State)	4100									
192	Payments for Regular Program	4110									0
193	Payments for Special Education Programs	4120									0
194	Payments for Adult/Continuing Education Programs	4130									0
195	Payments for CTE Programs	4140									0
196	Payments for Community College Programs	4170									0
197	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
198	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
199	Payments to Other Dist & Govt Units (Out-of-State) <i>(Describe & Itemize)</i>	4400									0
200	Total Payments to Other Dist & Govt Units	4000			0			0			0
201	DEBT SERVICE (TR)	5000									
202	Debt Service - Interest on Short-Term Debt	5100									
203	Tax Anticipation Warrants	5110									0
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
206	State Aid Anticipation Certificates	5140									0
207	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
208	Total Debt Service - Interest On Short-Term Debt	5100						0			0
209	Debt Service - Interest on Long-Term Debt	5200									0

	B	C	D	E	F	G	H	I	J	K	L
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
210	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
211	Debt Service - Other (Describe & Itemize)	5400									0
212	Total Debt Service	5000						0			0
213	PROVISION FOR CONTINGENCIES (TR)	6000									0
214	Total Direct Disbursements/Expenditures		1,825,154	429,160	2,013,295	464,000	692,498	11,000	0	10,000	5,445,107
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(667,498)
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100									0
220	Pre-K Programs	1125		233,553							233,553
221	Special Education Programs (Functions 1200-1220)	1200		248,922							248,922
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250		5,679							5,679
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400		48,147							48,147
227	Interscholastic Programs	1500		63,188							63,188
228	Summer School Programs	1600		1,059							1,059
229	Gifted Programs	1650		86							86
230	Driver's Education Programs	1700		1,160							1,160
231	Bilingual Programs	1800									0
232	Truant Alternative & Optional Programs	1900									0
233	Total Instruction	1000		601,794							601,794
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		43,126							43,126
237	Guidance Services	2120		41,401							41,401
238	Health Services	2130		47,362							47,362
239	Psychological Services	2140		5,094							5,094
240	Speech Pathology & Audiology Services	2150		2,496							2,496
241	Other Support Services - Pupils (Describe & Itemize)	2190									0
242	Total Support Services - Pupil	2100		139,479							139,479
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		13,433							13,433
245	Educational Media Services	2220		16,661							16,661
246	Assessment & Testing	2230		11,603							11,603
247	Total Support Services - Instructional Staff	2200		41,697							41,697
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		815							815
250	Executive Administration Services	2320		14,381							14,381
251	Special Area Administrative Services	2330		10,445							10,445
252	Claims Paid from Self Insurance Fund	2361									0
253	Risk Management and Claims Services Payments	2365									0
254	Total Support Services - General Administration	2300		25,641							25,641
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		59,015							59,015
257	Other Support Services - School Administration (Describe & Itemize)	2490		18,374							18,374
258	Total Support Services - School Administration	2400		77,389							77,389

	B	C	D	E	F	G	H	I	J	K	L
1											
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
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510		3,944							3,944
261	Fiscal Services	2520		47,984							47,984
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		485,274							485,274
264	Pupil Transportation Services	2550		282,017							282,017
265	Food Services	2560									0
266	Internal Services	2570									0
267	Total Support Services - Business	2500		819,219							819,219
268	Support Services - Central	2600									
269	Direction of Central Support Services	2610									0
270	Planning, Research, Development & Evaluation Services	2620									0
271	Information Services	2630		23,048							23,048
272	Staff Services	2640		17,881							17,881
273	Data Processing Services	2660		130,700							130,700
274	Total Support Services - Central	2600		171,629							171,629
275	Other Support Services - Misc. (Describe & Itemize)	2900									0
276	Total Support Services	2000		1,275,054							1,275,054
277	COMMUNITY SERVICES (MR/SS)	3000		52,338							52,338
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120									0
281	Payments for CTE Programs	4140									0
282	Total Payments to Other Dist & Govt Units	4000		0							0
283	DEBT SERVICE (MR/SS)	5000									
284	Debt Service - Interest on Short-Term Debt	5100									
285	Tax Anticipation Warrants	5110									0
286	Tax Anticipation Notes	5120									0
287	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
288	State Aid Anticipation Certificates	5140									0
289	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
290	Total Debt Service	5000						0			0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
292	Total Direct Disbursements/Expenditures			1,929,186				0			1,929,186
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
294											
295	60 - CAPITAL PROJECTS (CP)										
296	SUPPORT SERVICES (CP)	2000									
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530					1,806,160				1,806,160
299	Other Support Services - Business (Describe & Itemize)	2900									0
300	Total Support Services	2000	0	0	0	0	1,806,160	0	0		1,806,160
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
302	Payments to Other Dist & Govt Units (In-State)	4100									
303	Payments to Regular Programs	4110									0
304	Payment for Special Education Programs	4120									0
305	Payment for CTE Programs	4140									0
306	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190									0
307	Total Payments to Other Districts & Govt Units	4000			0			0			0
308	PROVISION FOR CONTINGENCIES (CP)	6000									0
309	Total Direct Disbursements/Expenditures		0	0	0	0	1,806,160	0	0		1,806,160
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,696,160)
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										

	B	C	D	E	F	G	H	I	J	K	L
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
315	INSTRUCTION (TF)	1000									
316	Regular Programs	1100									0
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125									0
319	Special Education Programs (Functions 1200 - 1220)	1200									0
320	Special Education Programs Pre-K	1225									0
321	Remedial and Supplemental Programs K-12	1250									0
322	Remedial and Supplemental Programs Pre-K	1275									0
323	Adult/Continuing Education Programs	1300									0
324	CTE Programs	1400									0
325	Interscholastic Programs	1500									0
326	Summer School Programs	1600									0
327	Gifted Programs	1650									0
328	Driver's Education Programs	1700									0
329	Bilingual Programs	1800									0
330	Truant Alternative & Optional Programs	1900									0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0
339	Interscholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110									0
348	Guidance Services	2120									0
349	Health Services	2130									0
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190									0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210									0
356	Educational Media Services	2220									0
357	Assessment & Testing	2230									0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
359	Support Services - General Administration	2300									
360	Board of Education Services	2310									0
361	Executive Administration Services	2320									0
362	Special Area Administration Services	2330									0
363	Claims Paid from Self Insurance Fund	2361									0
364	Risk Management and Claims Services Payments	2365									0
365	Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0

	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410									0
368	Other Support Services - School Administration (Describe & Itemize)	2490									0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510									0
372	Fiscal Services	2520									0
373	Facilities Acquisition & Construction Services	2530									0
374	Operation & Maintenance of Plant Services	2540									0
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610									0
381	Planning, Research, Development & Evaluation Services	2620									0
382	Information Services	2630									0
383	Staff Services	2640									0
384	Data Processing Services	2660									0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
386	Other Support Services - Misc. (Describe & Itemize)	2900									0
387	Total Support Services	2000	0	0	0	0	0	0	0	0	0
388	COMMUNITY SERVICES (TF)	3000									0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
390	Payments to Other Dist & Govt Units (In-State)	4100									
391	Payments for Regular Programs	4110									0
392	Payments for Special Education Programs	4120									0
393	Payments for Adult/Continuing Education Programs	4130									0
394	Payments for CTE Programs	4140									0
395	Payments for Community College Programs	4170									0
396	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
398	Payments for Regular Programs - Tuition	4210									0
399	Payments for Special Education Programs - Tuition	4220									0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0
401	Payments for CTE Programs - Tuition	4240									0
402	Payments for Community College Programs - Tuition	4270									0
403	Payments for Other Programs - Tuition	4280									0
404	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
406	Payments for Regular Programs - Transfers	4310									0
407	Payments for Special Education Programs - Transfers	4320									0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
409	Payments for CTE Programs - Transfers	4340									0
410	Payments for Community College Program - Transfers	4370									0
411	Payments for Other Programs - Transfers	4380									0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0
416	DEBT SERVICE (TF)	5000									
417	Debt Service - Interest on Short-Term Debt										
418	Tax Anticipation Warrants	5110									0
419	Tax Anticipation Notes	5120									0
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
421	State Aid Anticipation Certificates	5140									0
422	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0

	B	C	D	E	F	G	H	I	J	K	L
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
423	Debt Service - Interest on Long-Term Debt	5200									0
424	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
425	Debt Service - Other (Describe & Itemize)	5400									0
426	Total Debt Service	5000			0			0			0
427	PROVISION FOR CONTINGENCIES (TF)	6000									0
428	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
430											
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
432	SUPPORT SERVICES (FP&S)	2000									
433	Support Services - Business	2500									
434	Facilities Acquisition & Construction Services	2530									0
435	Operation & Maintenance of Plant Service	2540									0
436	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
437	Other Support Services - Misc. (Describe & Itemize)	2900									0
438	Total Support Services	2000	0	0	0	0	0	0	0		0
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
440	Payments to Regular Programs	4110									0
441	Payments to Special Education Programs	4120									0
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
443	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
444	DEBT SERVICE (FP&S)	5000									
445	Debt Service - Interest on Short-Term Debt	5100									
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
448	Total Debt Service - Interest on Short-Term Debt	5100						0			0
449	Debt Service - Interest on Long-Term Debt	5200									0
450	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
451	Total Debt Service	5000						0			0
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
453	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

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

Please enter notes in "Source of Revenue/Use of Expense" column for the below line items. If page does not list specific revenues/expenditures, no itemization notes are required.

Fund-Account Number		Source of Revenue/Use of Expense	Amount
Estimated Revenues			
10-1190	Other Tax Levies	Public Act 102-519 Adjustment Levy for the 2021 Tax Year	\$53,551
20-1190	Other Tax Levies	Public Act 102-519 Adjustment Levy for the 2021 Tax Year	\$14,148
30-1190	Other Tax Levies	Public Act 102-519 Adjustment Levy for the 2021 Tax Year	\$2,367
40-1190	Other Tax Levies	Public Act 102-519 Adjustment Levy for the 2021 Tax Year	\$5,715
50-1190	Other Tax Levies	Public Act 102-519 Adjustment Levy for the 2021 Tax Year	\$2,812
10-1690	Other Food Service	Revenue from Fairmont SD 89 & Milne-Kelvin Grove SD 91 - Satellite Lunch Programs per Intergovernmental Agreements	\$301,000
10-1790	Other District/School Activity Revenue	Fundraising Revenue - Community Swim Club Program	\$5,000
10-1993	Other Local Fees	Athletic Camp and Community Wellness Center Revenue	\$215,000
10-1999	Other Local Revenues	Miscellaneous Local Revenue	\$35,000
40-1999	Other Local Revenues	Miscellaneous Local Revenue	\$30,000
10-3999	Other Restricted Revenue from State Sources	State Library Grant	\$3,410
10-4799	CTE - Other	Perkins CTE Grant	\$82,617
10-4998	Other Restricted Grants Received from Fed. Govt. thru State	DRS ORS STEP Grant, ESSER II and ARP ESSER Grants (III, McKinney Vento and IDEA)	\$1,453,633
20-4998	Other Restricted Grants Received from Fed. Govt. thru State	ARP ESSER Grant	\$628,660
50-4998	Other Restricted Grants Received from Fed. Govt. thru State	ARP McKinney Vento Homeless Grant	\$390
Estimated Expenditures			
10-2190	Other Support Services - Pupils	Graduation Expenses	\$65,000
10-2490	Other Support Services - School Administration	Expenditures related to the Deans Office	\$971,680
50-2490	Other Support Services - School Administration	Pension benefits related to the Deans Office	\$18,374

	A	B	C	D	E	F	G
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	54,994,421	7,055,789	4,777,609	18,800	66,846,619
4		Direct Expenditures	53,307,034	8,045,789	5,445,107		66,797,930
5		Difference	1,687,387	(990,000)	(667,498)	18,800	48,689
6		Estimated Fund Balance - June 30, 2023	50,687,628	7,243,345	5,580,453	1,176,666	64,688,092
7		Balanced budget; no Deficit Reduction Plan is required.					
8		<i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2022-2023 school district budget in which the "operating funds" listed above result in direct revenues (line 9, BudgetSum 2-4) being less than direct expenditures (line 19, BudgetSum 2-4) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81, BudgetSum 2-4).</i>					
9		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.					
11		<i>Per School Code (105 ILCS 5/17-1) - If the Deficit AFR Summary Information tab from the 2021-2022 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 23-27) to ISBE within 30 days after acceptance of the AFR.</i>					
13		<i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i>					
14							
15							

Due to no Deficit Reduction Plan being required, pages 23 through 29 are not included as they are not needed.

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 FY2023 budgeted expenditures over actual FY2022 expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

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

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

 School District Name: **Lockport Township High School District 205**

 RCDT Number: **56-099-2050-17**

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2022				Budgeted Expenditures, Fiscal Year 2023			
		(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	420,785		0	420,785	431,785		0	431,785
2. Special Area Administration Services	2330	308,294		0	308,294	302,391		0	302,391
3. Other Support Services - School Administration	2490	922,355		0	922,355	971,680		0	971,680
4. Direction of Business Support Services	2510	315,229	0	0	315,229	344,083	0	0	344,083
5. Internal Services	2570	16,915		0	16,915	13,163		0	13,163
6. Direction of Central Support Services	2610			0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.		0	0	0	0	0	0	0	0
8. Totals		1,983,578	0	0	1,983,578	2,063,102	0	0	2,063,102
9. Estimated Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)									4%

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](#)

If more rows are required, select a cell above where you'd like additional rows. Then click "Add Rows" button to the right and enter number of desired rows. Rows will generate beneath the selected cell.

[illegible]

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	
This worksheet checks various cells to assure that selected items are in balance.	
Out-of-balance conditions are marked here with an error message.	
<i>Once all errors are corrected: Windows users, click "Save Budget for ISBE" button to the right. Mac users, click File > Save As. Once saved, submit to ISBE.</i>	
Budget Item References	Message
Are all errors corrected?	Please correct errors below
1. Deficit Reduction Plan (DefReductPlan 23-27 tab)	
Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? (DefReductPlan 23-27 tab)	
2. Cover Page (Cover tab)	
District Name must be input on Cover sheet.	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet.	OK
Board Names must be typed on Cover sheet.	ERROR - TYPE BOARD NAMES
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2022 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 2022 (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 GASB 87 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 GASB 87 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
4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2022 (CashSum 5 tab, 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
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2023 (CashSum 5 tab - 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 - Cell F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - Cell H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).	
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
7. Estimated Revenue (EstRev 6-11 tab)	
Amounts must be input for revenue.	OK
8. Estimated Expenditures (EstExp 12-20 tab)	
Amounts must be input for expenditures.	OK
9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.	
Include brief note(s) describing revenue source/expenditure use.	OK

End of Balancing