

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

**Accounting Basis:**

Cash  
 Accrual

**SCHOOL DISTRICT BUDGET FORM \***  
**July 1, 2017 - June 30, 2018**

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

**Date of Amended Budget:** \_\_\_\_\_  
(MM/DD/YY)

**District Name:** Jasper County Community Unit School District #1

**District RCDT No:** 12-040-0010-26

**If your FY17 AFR states that you need to do a deficit reduction plan and your FY18 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)**

Budget of Jasper County Community Unit School District #1, County of \_\_\_\_\_, State of Illinois, for the Fiscal Year beginning July 1, 2017 and ending June 30, 2018.

WHEREAS the Board of Education of Jasper County Community Unit School District #1, County of Jasper, 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 21st day of September, 2017, 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, 2017 and ending June 30, 2018.

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 21st day of September, 2017 by a roll call vote of 6 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Jon Fulton	
Gordon Millsap	
Mandy Rieman	
Jerry L. Jed Earnest	
Holly Farley (abstained)	
Rob Street	
Melissa Stanley	

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

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



Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
Other Revenues Pledged to Pay Principal on Capital Leases	8430									
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
Taxes Pledged to Pay Interest on Capital Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
Other Revenues Pledged to Pay Interest on Capital Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990									
<b>Total Other Uses of Funds 9</b>		0	0	0	0	0	0	0	0	0
<b>Total Other Sources/Uses of Fund</b>		0	0	0	645,658	0	0	0	0	0
<b>ESTIMATED ENDING FUND BALANCE June 30, 2018</b>		609,596	901,299	174,686	(220,339)	578,680	0	602,706	142,866	181,389

**SUMMARY OF EXPENDITURES (by Major Object)**

Description	Acct	SUMMARY OF EXPENDITURES (by Major Object)									Total By Object
		(10) Educational	(20) Operations &	(30) Debt Service	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention	
<b>Object Name</b>											
Salaries	100	5,831,432	349,132		783,973		0		701,545	0	7,666,082
Employee Benefits	200	816,935	74,451		188,131	777,462	0		0	0	1,856,979
Purchased Services	300	515,538	226,775	0	58,300		0		420,485	32,000	1,253,098
Supplies & Materials	400	525,713	266,350		222,700		0		0	4,000	1,018,763
Capital Outlay	500	47,842	73,700		657,258		0		0	0	778,800
Other Objects	600	1,218,337	65,689	740,713	39,066	0	0		0	20,000	2,083,805
Non-Capitalized Equipment	700	19,550	29,500		2,000		0		0	0	51,050
Termination Benefits	800	0	0		0						0
<b>Total Expenditures</b>		8,975,347	1,085,597	740,713	1,951,428	777,462	0		1,122,030	56,000	14,708,577

Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
<b>BEGINNING CASH BALANCE ON HAND July 1, 2017 7</b>		750,307	736,788	192,699	200,191	753,791		155,542	82,746	141,025
<b>Total Direct Receipts &amp; Other Sources 8</b>		8,813,436	1,000,108	722,700	2,130,898	602,351	0	97,164	1,182,150	96,364
<b>OTHER RECEIPTS</b>										
Interfund Loans Payable (Loans from Other Funds)	411									
Interfund Loans Receivable (Repayment of Loans)	141							350,000		
Notes and Warrants Payable	433									
Other Current Assets	199									
<b>Total Other Receipts</b>		0	0	0	0	0	0	350,000	0	0
<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		8,813,436	1,000,108	722,700	2,130,898	602,351	0	447,164	1,182,150	96,364
<b>Total Amount Available</b>		9,563,743	1,736,896	915,399	2,331,089	1,356,142	0	602,706	1,264,896	237,389
<b>Total Direct Disbursements &amp; Other Uses 9</b>		8,975,347	1,085,597	740,713	1,951,428	777,462	0	0	1,122,030	56,000
<b>OTHER DISBURSEMENTS</b>										
Interfund Loans Receivable (Loans to Other Funds) 10	141									
Interfund Loans Payable (Repayment of Loans)	411				350,000					
Notes and Warrants Payable	433									
Other Current Liabilities	499									
<b>Total Other Disbursements</b>		0	0	0	350,000	0	0	0	0	0
<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		8,975,347	1,085,597	740,713	2,301,428	777,462	0	0	1,122,030	56,000
<b>ENDING CASH BALANCE ON HAND June 30, 2018 7</b>		588,396	651,299	174,686	29,661	578,680	0	602,706	142,866	181,389



Special Education Transportation Fees from Pupils or Parents (In State)	1441									
Special Education Transportation Fees from Other Districts (In State)	1442									
Special Education Transportation Fees from Other Sources (In State)	1443				1,800					
Special Education Transportation Fees from Other Sources (Out of State)	1444									
Adult Transportation Fees from Pupils or Parents (In State)	1451									
Adult Transportation Fees from Other Districts (In State)	1452									
Adult Transportation Fees from Other Sources (In State)	1453									
Adult Transportation Fees from Other Sources (Out of State)	1454									
<b>Total Transportation Fees</b>					<b>6,800</b>					
<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
Interest on Investments	1510	9,600	6,900	2,000	1,000	4,000		1,700	5,000	900
Gain or Loss on Sale of Investments	1520									
<b>Total Earnings on Investments</b>		<b>9,600</b>	<b>6,900</b>	<b>2,000</b>	<b>1,000</b>	<b>4,000</b>	<b>0</b>	<b>1,700</b>	<b>5,000</b>	<b>900</b>
<b>FOOD SERVICE</b>	<b>1600</b>									
Sales to Pupils - Lunch	1611	138,800								
Sales to Pupils - Breakfast	1612	23,800								
Sales to Pupils - A la Carte	1613	38,000								
Sales to Pupils - Other (Describe & Itemize)	1614									
Sales to Adults	1620	11,700								
Other Food Service (Describe & Itemize)	1690									
<b>Total Food Service</b>		<b>212,300</b>								
<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
Admissions - Athletic	1711	67,300								
Admissions - Other	1719	12,000								
Fees	1720	19,070	3,900							
Book Store Sales	1730									
Other District/School Activity Revenue (Describe & Itemize)	1790									
<b>Total District/School Activity Income</b>		<b>98,370</b>	<b>3,900</b>							
<b>TEXTBOOK INCOME</b>	<b>1800</b>									
Rentals - Regular Textbooks	1811	79,600								
Rentals - Summer School Textbooks	1812	1,500								
Rentals - Adult/Continuing Education Textbooks	1813									
Rentals - Other (Describe)	1819									
Sales - Regular Textbooks	1821	1,000								
Sales - Summer School Textbooks	1822									
Sales - Adult/Continuing Education Textbooks	1823									
Sales - Other (Describe & Itemize)	1829									
Other (Describe & Itemize)	1890									
<b>Total Textbooks</b>		<b>82,100</b>								
<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
Rentals	1910		30,500							
Contributions and Donations from Private Sources	1920									
Impact Fees from Municipal or County Governments	1930									
Services Provided Other Districts	1940									
Refund of Prior Years' Expenditures	1950	8,000						10,000		
Payments of Surplus Moneys from TIF Districts	1960									
Drivers' Education Fees	1970	7,500								
Proceeds from Vendors' Contracts	1980									
School Facility Occupation Tax Proceeds	1983									
Payment from Other Districts	1991									
Sale of Vocational Projects	1992									
Other Local Fees (Describe & Itemize)	1993									
Other Local Revenues (Describe & Itemize)	1999	49,412	4,500		16,400					
<b>Total Other Revenue from Local Sources</b>		<b>64,912</b>	<b>35,000</b>	<b>0</b>	<b>16,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>
<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	<b>5,096,402</b>	<b>1,000,108</b>	<b>722,700</b>	<b>406,065</b>	<b>602,351</b>	<b>0</b>	<b>97,164</b>	<b>1,182,150</b>	<b>96,364</b>



Continued Reading Improvement Block Grant (2% Set Aside)	3726									
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Technology for Success	3780									
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925									
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	771								
<b>Total Restricted Grants-In-Aid</b>		<b>762,711</b>	<b>0</b>	<b>0</b>	<b>979,175</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Receipts/Revenues from State Sources</b>	<b>3000</b>	<b>2,423,801</b>	<b>0</b>	<b>0</b>	<b>1,079,175</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY</b>										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
<b>Total Unrestricted Grants-In-Aid Received Directly from Fed Govt</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL</b>										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>
<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL</b>										
<b>TITLE VI</b>										
Title VI - Innovation and Flexibility Formula	4100									
Title VI - SEA Projects	4105									
Title VI - Rural Education Initiative (REI)	4107									
Title VI - Other (Describe & Itemize)	4199									
<b>Total Title VI</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>FOOD SERVICE</b>										
Breakfast Start-Up Expansion	4200									
National School Lunch Program	4210	220,000								
Special Milk Program	4215									
School Breakfast Program	4220	72,000								
Summer Food Service Admin/Program	4225									
Child and Adult Care Food Program	4226									
Fresh Fruit and Vegetables	4240									
Food Service - Other (Describe & Itemize)	4299									
<b>Total Food Service</b>		<b>292,000</b>					<b>0</b>			
<b>TITLE I</b>										
Title I - Low Income	4300	309,000								
Title I - Low Income - Neglected, Private	4305									
Title I - Comprehensive School Reform	4332									
Title I - Reading First	4334									
Title I - Even Start	4335									
Title I - Reading First SEA Funds	4337									
Title I - Migrant Education	4340									
Title I - Other (Describe & Itemize)	4399									
<b>Total Title I</b>		<b>309,000</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>TITLE IV</b>										





Title II - Teacher Quality	4932	94,973								
Federal Charter Schools	4960									
Medicaid Matching Funds - Administrative Outreach	4991	20,000								
Medicaid Matching Funds - Fee-For-Service Program	4992	5,000								
Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999									
<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		1,293,233	0	0	0	0	0	0	0	
<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	1,293,233	0	0	0	0	0	0	0	
<b>TOTAL DIRECT RECEIPTS/REVENUES</b>		8,813,436	1,000,108	722,700	1,485,240	602,351	0	97,164	1,182,150	96,364



<b>Total Support Services - School Administration</b>	<b>2400</b>	388,183	103,456	10,350	1,800	0	1,500	0	0	505,289
<b>Support Services - Business</b>										
Direction of Business Support Services	2510									0
Fiscal Services	2520	58,463	35		2,500					60,998
Operation & Maintenance of Plant Services	2540									0
Pupil Transportation Services	2550									0
Food Services	2560	148,771	21,465	2,570	241,836		250			414,892
Internal Services	2570									0
<b>Total Support Services - Business</b>	<b>2500</b>	<b>207,234</b>	<b>21,500</b>	<b>2,570</b>	<b>244,336</b>	<b>0</b>	<b>250</b>	<b>0</b>	<b>0</b>	<b>475,890</b>
<b>Support Services - Central</b>										
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630									0
Staff Services	2640									0
Data Processing Services	2660									0
<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									<b>0</b>
<b>Total Support Services</b>	<b>2000</b>	<b>1,325,599</b>	<b>251,392</b>	<b>346,855</b>	<b>324,443</b>	<b>22,500</b>	<b>10,700</b>	<b>11,000</b>	<b>0</b>	<b>2,292,489</b>
<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	17,669	8,142	20,962	3,240					50,013
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (ED)</b>	<b>4000</b>									
<b>Payments to Other Dist &amp; Govt Units (In-State)</b>										
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140			1,500						1,500
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units (Describe & Itemize)	4190						199,600			199,600
<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>1,500</b>			<b>199,600</b>			<b>201,100</b>
Payments for Regular Programs - Tuition	4210									0
Payments for Special Education Programs - Tuition	4220						142,062			142,062
Payments for Adult/Continuing Education Programs - Tuition	4230									0
Payments for CTE Programs - Tuition	4240									0
Payments for Community College Programs - Tuition	4270									0
Payments for Other Programs - Tuition	4280									0
Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>142,062</b>			<b>142,062</b>
Payments for Regular Programs - Transfers	4310									0
Payments for Special Education Programs - Transfers	4320									0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0
Payments for CTE Programs - Transfers	4340									0
Payments for Community College Program - Transfers	4370									0
Payments for Other Programs - Transfers	4380									0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>
Payments to Other Dist & Govt Units (Out of State)	4400									0
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>1,500</b>			<b>341,662</b>			<b>343,162</b>
<b>DEBT SERVICE (ED)</b>	<b>5000</b>									
<b>Debt Service - Interest on Short-Term Debt</b>										
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Property Repl Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>







Fiscal Services	2520		14,366						14,366
Facilities Acquisition & Construction Services	2530								0
Operation & Maintenance of Plant Service	2540		124,872						124,872
Pupil Transportation Services	2550		232,254						232,254
Food Services	2560								0
Internal Services	2570		49,151						49,151
<b>Total Support Services - Business</b>	<b>2500</b>		<b>420,643</b>						<b>420,643</b>
<b>Support Services - Central</b>									
Direction of Central Support Services	2610								0
Planning, Research, Development & Evaluation Services	2620								0
Information Services	2630								0
Staff Services	2640								0
Data Processing Services	2660								0
<b>Total Support Services - Central</b>	<b>2600</b>		<b>0</b>						<b>0</b>
<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>								<b>0</b>
<b>Total Support Services</b>	<b>2000</b>		<b>563,532</b>						<b>563,532</b>
<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>256</b>						<b>256</b>
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>								
Payments for Regular Programs	4110								0
Payments for Special Education Programs	4120		7,349						7,349
Payments for CTE Programs	4140								0
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>		<b>7,349</b>						<b>7,349</b>
<b>DEBT SERVICE (MR/SS)</b>	<b>5000</b>								
<b>Debt Service - Interest on Short-Term Debt</b>									
Tax Anticipation Warrants	5110								0
Tax Anticipation Notes	5120								0
Corporate Personal Prop Repl Tax Anticipation Notes	5130								0
State Aid Anticipation Certificates	5140								0
Other (Describe & Itemize)	5150								0
<b>Total Debt Service</b>	<b>5000</b>							<b>0</b>	<b>0</b>
<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>								<b>0</b>
<b>Total Direct Disbursements/Expenditures</b>			<b>777,462</b>					<b>0</b>	<b>777,462</b>
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>									<b>(175,111)</b>

<b>60 - CAPITAL PROJECTS (CP)</b>									
<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>								
<b>Support Services - Business</b>									
Facilities Acquisition & Construction Services	2530								0
Other Support Services (Describe & Itemize)	2900								0
<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>								
<b>Payments to Other Dist &amp; Govt Units (In-State)</b>									
Payments to Regular Programs	4110								0
Payment for Special Education Programs	4120								0
Payment for CTE Programs	4140								0
Payments to Other Govt Units (In-State) (Describe & Itemize)	4190								0
<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>		<b>0</b>					<b>0</b>	<b>0</b>
<b>PROVISION FOR CONTINGENCIES (CP)</b>	<b>6000</b>								<b>0</b>
<b>Total Direct Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>									<b>0</b>

<b>70 WORKING CASH FUND (WC)</b>									
----------------------------------	--	--	--	--	--	--	--	--	--





---

---

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

---

---

1. 10-199900- (\$2,500-Sale of Equipment; \$3,000-Wireless Lease Payment; \$25,712-E Rate;\$2,400-Screening Reimbursement; \$200-Chromebook Repairs; \$11,000-Technology Donations; \$100-Credit Card Convenience Fee \$4,500-Donations)
2. 10-399900-Illinois State Library Grant
3. 20-199900-\$2,000-Donations; \$2,500-Sale of Equipment
4. 40-199900-Sale of Tires and Equipment
5. 10-4190-\$199,600 - Ameren Litigation Settlement
6. 20-4190-\$64,989 - Ameren Litigation Settlement
7. 40-4190-\$38,766 - Ameren Litigation Settlement

### DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
<b>Direct Revenues</b>	8,813,436	1,000,108	1,485,240	97,164	<b>11,395,948</b>
<b>Direct Expenditures</b>	8,975,347	1,085,597	1,951,428		<b>12,012,372</b>
<b>Difference</b>	<b>(161,911)</b>	<b>(85,489)</b>	<b>(466,188)</b>	97,164	<b>(616,424)</b>
<b>Estimated Fund Balance - June 30, 2018</b>	609,596	901,299	<b>(220,339)</b>	602,706	<b>1,893,262</b>

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

A deficit reduction plan is required if the local board of education adopts (or amends) the 2017-18 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).

**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.

The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2016-2017 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.

The deficit reduction plan, if required, is developed using ISBE guidelines and format.

12-040-0010-26  
District Number

		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2017-2018					ESTIMATED BUDGET FY2018-2019				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
<b>ESTIMATED BEGINNING FUND BALANCE</b> <i>(must equal prior Ending Fund Balance)</i>		771,507	986,788	(399,809)	505,542	1,864,028	609,596	901,299	(220,339)	602,706	1,893,262
<b>RECEIPTS/REVENUES</b>											
	Acct #										
<b>LOCAL SOURCES</b>	1000	5,096,402	1,000,108	406,065	97,164	6,599,739					0
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE</b>	2000	0	0	0		0					0
<b>STATE SOURCES</b>	3000	2,423,801	0	1,079,175	0	3,502,976					0
<b>FEDERAL SOURCES</b>	4000	1,293,233	0	0	0	1,293,233					0
<b>Total Receipts/Revenues</b>		8,813,436	1,000,108	1,485,240	97,164	11,395,948	0	0	0	0	0
<b>DISBURSEMENTS/EXPENDITURES</b>											
	Funct #										
<b>INSTRUCTION</b>	1000	6,289,683				6,289,683					0
<b>SUPPORT SERVICES</b>	2000	2,292,489	1,020,608	1,912,662		5,225,759					0
<b>COMMUNITY SERVICES</b>	3000	50,013	0	0		50,013					0
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000	343,162	64,989	38,766		446,917					0
<b>DEBT SERVICES</b>	5000	0	0	0		0					0
<b>PROVISION FOR CONTINGENCIES</b>	6000	0	0	0		0					0
<b>Total Disbursements/Expenditures</b>		8,975,347	1,085,597	1,951,428		12,012,372	0	0	0		0
<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		(161,911)	(85,489)	(466,188)	97,164	(616,424)	0	0	0	0	0
<b>OTHER SOURCES/USES OF FUNDS</b>											
<b>OTHER SOURCES OF FUNDS (7000)</b>		0	0	645,658	0	645,658					0
<b>OTHER USES OF FUNDS (8000)</b>		0	0	0	0	0					0
<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	645,658	0	645,658	0	0	0	0	0
<b>ESTIMATED ENDING FUND BALANCE</b>		609,596	901,299	(220,339)	602,706	1,893,262	609,596	901,299	(220,339)	602,706	1,893,262

ESTIMATED BUDGET FY2019-2020					ESTIMATED BUDGET FY2020-2021					SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: <i>(Enter as MM/DD/YY)</i>			
Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021
609,596	901,299	(220,339)	602,706	1,893,262	609,596	901,299	(220,339)	602,706	1,893,262	1,864,028	1,893,262	1,893,262	1,893,262
				0					0	6,599,739	0	0	0
				0					0	0	0	0	0
				0					0	3,502,976	0	0	0
				0					0	1,293,233	0	0	0
0	0	0	0	0	0	0	0	0	0	11,395,948	0	0	0
				0					0	6,289,683	0	0	0
				0					0	5,225,759	0	0	0
				0					0	50,013	0	0	0
				0					0	446,917	0	0	0
				0					0	0	0	0	0
				0					0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	12,012,372	0	0	0
0	0	0	0	0	0	0	0	0	0	(616,424)	0	0	0
				0					0	645,658	0	0	0
				0					0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	645,658	0	0	0
609,596	901,299	(220,339)	602,706	1,893,262	609,596	901,299	(220,339)	602,706	1,893,262	1,893,262	1,893,262	1,893,262	1,893,262

**Deficit Reduction Plan-Background/Assumptions**  
**Fiscal Year 2017-2018 through Fiscal Year 2020-2021**

---

**Jasper County Community Unit School District #1**

**12-040-0010-26**

---

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

---

**1. Background and Narrative of Budget Reductions:**

**2. Assumptions Used in the Deficit Reduction Plan:**

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

## ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

*(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 FY2018 budgeted expenditures over FY2017 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).*

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

*An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at:*

[Limitation of Administrative Costs](#)

<b>ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET</b> (Section 17-1.5 of the School Code)		School District Name: <b>Jasper County Community Unit School District #1</b>					
		RCDT Number: <b>12-040-0010-26</b>					
		<b>Estimated Actual Expenditures, Fiscal Year 2017</b>			<b>Budgeted Expenditures, Fiscal Year 2018</b>		
<b>Description (Enter Whole Numbers Only)</b>	<b>Funct #</b>	<b>(10) Educational Fund</b>	<b>(20) Operations &amp; Maintenance Fund</b>	<b>Total</b>	<b>(10) Educational Fund</b>	<b>(20) Operations &amp; Maintenance Fund</b>	<b>Total</b>
1. Executive Administration Services	2320	218,239		218,239	225,563		225,563
2. Special Area Administration Services	2330	131,503		131,503	140,769		140,769
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
<b>8. Totals</b>		349,742	0	349,742	366,332	0	366,332
<b>9. Estimated Percent Increase (Decrease) for FY2018 (Budgeted) over FY2017 (Actual)</b>							5%

## REPORTING OF PUBLIC VENDOR CONTRACTS OF \$1,000 OR MORE

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

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

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

Name of Vendor	Product or Service	Net Revenue	Non-Monetary	Purpose of Proceeds	Distribution Method and Recipient of
Pepsi	Soft Drinks, Sports Drinks		\$4,000.00	Support Student	High School/Jr. High Student Activities
Lifetouch	Student Pictures		\$2,000.00	Support Student Activities	Elem/Jr. High/High School Student Activities
Box Tops for Education	Revenue for Food Product Coupons		\$3,000.00	Support Student Activities	Elem/Jr. High Student Activities



**CHECK FOR ERRORS**

This worksheet checks various cells to assure that selected items are in balance.  
 Out-of-balance conditions are accompanied by an error message.  
 Errors must be corrected before the budget is finalized and submitted to ISBE.

Budget Item References	Message
<b>Is Deficit Reduction Plan Required?</b>	<b>Deficit reduction plan is not required.</b>
<b>If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?</b>	
<b>1. Cover Page - CASH or ACCRUAL</b>	
Check one type of Accounting Basis used on the Cover sheet.	<b>CASH</b>
<b>2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).</b>	
Estimated Beginning Fund Balance July,1 2017 for all Funds (Cells C3 - K3) <b>(Line must have a number or zero. Do not leave blank.)</b>	<b>OK</b>
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).	<b>OK</b>
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).	<b>OK</b>
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	<b>OK</b>
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	<b>OK</b>
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).	<b>OK</b>
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).	<b>OK</b>
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	<b>OK</b>
<b>3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2017, (CashSum 4, All Funds), cannot be negative.</b>	
Educational (Fund 10 - Cell C3)	<b>OK</b>
Operations & Maintenance (Fund 20 - Cell D3)	<b>OK</b>
Debt Service (Fund 30 - Cell E3)	<b>OK</b>
Transportation (Fund 40 - Cell F3)	<b>OK</b>
Municipal Retirement/Social Security (Fund 50 - Cell G3)	<b>OK</b>
Capital Projects (Fund 60 - Cell H3)	<b>OK</b>
Working Cash (Fund 70 - Cell I3)	<b>OK</b>
Tort (Fund 80 - Cell J3)	<b>OK</b>
Fire Prevention & Safety (Fund 90 - Cell K3)	<b>OK</b>
<b>4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2018, (Page CashSum 4 - All Funds), cannot be negative.</b>	
Educational (Fund 10 - Cell C21)	<b>OK</b>
Operations & Maintenance (Fund 20 - Cell D21)	<b>OK</b>
Debt Service (Fund 30 - Cell E21)	<b>OK</b>
Transportation (Fund 40 - F21)	<b>OK</b>
Municipal Retirement/Social Security (Fund 50 - Cell G21)	<b>OK</b>
Capital Projects (Fund 60 - H21)	<b>OK</b>
Working Cash (Fund 70 - Cell I21)	<b>OK</b>

Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
<b>5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).</b>	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

*End of Balancing*

## Reference Description

---

- <sup>1</sup> (audit figures, if available).
- <sup>2</sup> on this page (Budget Summary, Lines 10 and 20).
- <sup>3</sup> taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- <sup>3a</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- <sup>4</sup> 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.
- <sup>5</sup> outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be
- <sup>6</sup> 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
- <sup>7</sup> Cash plus investments must be greater than or equal to zero.
- <sup>8</sup> 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).
- <sup>9</sup> 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).
- <sup>10</sup> Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- <sup>11</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- <sup>12</sup> The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- <sup>13</sup> 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
- <sup>14</sup> Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- <sup>15</sup> 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)
- <sup>16</sup> 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)