

District Type:

- School District
- Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM \*  
July 1, 2023 - June 30, 2024

Accounting Basis:

- Cash
- Accrual

Is this an amended budget? No \_\_\_\_\_

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

District Name: McLean County USD 5

District RCDT No: 17064005026

Unbalanced budget; however, a Deficit Reduction Plan is not required at this time.

**If your FY2023 AFR states that you need to do a deficit reduction plan and your FY2024 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)**

Budget of McLean County USD 5, County of McLean/Woodford,  
State of Illinois, for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.

WHEREAS the Board of Education of McLean County USD 5,  
County of McLean/Woodford, 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 20th day of September, 2023,  
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, 2023 and ending June 30, 2024.

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 20th day of September, 2023  
by a roll call vote of \_\_\_\_\_ Yeas, and \_\_\_\_\_ Nays, to wit:

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

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

- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted through IWAS: <https://apps.isbe.net/iwas/asp/login.asp?js=true>

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	<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	
3	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) <sup>1</sup> as of July 1, 2023		18,398,299	1,331,199	18,593,886	1,525,971	2,681,824	0	63,416,170	731,430	560,182	
4	<b>RECEIPTS/REVENUES (without Student Activity Funds)</b>											
5	LOCAL SOURCES	1000	81,342,926	13,436,327	36,586,134	5,165,618	5,123,099	0	2,136,404	6,179,383	1,291,404	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
7	STATE SOURCES	3000	26,840,335	50,000	0	5,933,066	0	0	0	0	0	
8	FEDERAL SOURCES	4000	16,238,618	0	0	400,000	0	0	0	0	0	
9	Total Direct Receipts/Revenues <sup>8</sup>		124,421,879	13,486,327	36,586,134	11,498,684	5,123,099	0	2,136,404	6,179,383	1,291,404	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998										
11	Total Receipts/Revenues		124,421,879	13,486,327	36,586,134	11,498,684	5,123,099	0	2,136,404	6,179,383	1,291,404	
12	<b>DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)</b>											
13	INSTRUCTION	1000	98,474,395				2,241,336			1,091,544		
14	SUPPORT SERVICES	2000	34,293,997	13,479,090		17,645,151	2,430,003	0		5,339,294	1,630,000	
15	COMMUNITY SERVICES	3000	938,070	0		0	94,945			0	0	
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	929,444	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	37,218,548	46,224	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures <sup>9</sup>		134,635,906	13,479,090	37,218,548	17,691,375	4,766,284	0		6,430,838	1,630,000	
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		134,635,906	13,479,090	37,218,548	17,691,375	4,766,284	0		6,430,838	1,630,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(10,214,027)	7,237	(632,414)	(6,192,691)	356,815	0	2,136,404	(251,455)	(338,596)	
23	<b>OTHER SOURCES/USES OF FUNDS</b>											
24	<b>OTHER SOURCES OF FUNDS (7000)</b>											
25	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>											
26	Abolishment the Working Cash Fund <sup>16</sup>	7110										
27	Abatement of the Working Cash Fund <sup>16</sup>	7110	11,200,000			5,149,446						
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3a</sup> Proceeds to Debt Service Fund	7170			0							
34	<b>SALE OF BONDS (7200)</b>											
35	Principal on Bonds Sold <sup>4</sup>	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets <sup>5</sup>	7300										
39	Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400			645,860							
40	Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			34,269							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990		132,798								
46	Total Other Sources of Funds <sup>8</sup>		11,200,000	132,798	680,129	5,149,446	0	0	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	<b>OTHER USES OF FUNDS (8000)</b>											
49	<b>TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>											
50	Abolishment or Abatement of the Working Cash Fund <sup>16</sup>	8110							16,349,446			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest <sup>6</sup>	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3a</sup> and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on GASB 87 Leases	8410	536,257	109,603								
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	21,750	12,519								
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										
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	<b>Total Other Uses of Funds <sup>9</sup></b>		558,007	122,122	0	0	0	0	16,349,446	0	0	
80	<b>Total Other Sources/Uses of Fund</b>		10,641,993	10,676	680,129	5,149,446	0	0	(16,349,446)	0	0	
81	<b>ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2024</b>		18,826,265	1,349,112	18,641,601	482,726	3,038,639	0	49,203,128	479,975	221,586	
82												
83	<b>Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2023</b>		1,804,899									
84	<b>RECEIPTS/REVENUES (For Student Activity Funds)</b>											
85	<b>Total Student Activity Direct Receipts/Revenues (Local Sources)</b>	1799	2,500,000									
86	<b>DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)</b>											
87	<b>Total Student Activity Direct Disbursements/Expenditures</b>	1999	2,500,000									
88	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		0									
89	<b>Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2024</b>		1,804,899									
90												

	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	
91	<b>Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2023</b>		20,203,198	1,331,199	18,593,886	1,525,971	2,681,824	0	63,416,170	731,430	560,182	
92	<b>RECEIPTS/REVENUES (All Sources with Student Activity Funds)</b>											
93	<b>LOCAL SOURCES</b>	1000	83,842,926	13,436,327	36,586,134	5,165,618	5,123,099	0	2,136,404	6,179,383	1,291,404	
94	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	0	0	0	0	0	0	0	0	0	
95	<b>STATE SOURCES</b>	3000	26,840,335	50,000	0	5,933,066	0	0	0	0	0	
96	<b>FEDERAL SOURCES</b>	4000	16,238,618	0	0	400,000	0	0	0	0	0	
97	<b>Total Direct Receipts/Revenues <sup>8</sup></b>		126,921,879	13,486,327	36,586,134	11,498,684	5,123,099	0	2,136,404	6,179,383	1,291,404	
98	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	0	0	0	0	0	0	0	0	0	
99	<b>Total Receipts/Revenues</b>		126,921,879	13,486,327	36,586,134	11,498,684	5,123,099	0	2,136,404	6,179,383	1,291,404	
100	<b>DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)</b>											
101	<b>INSTRUCTION</b>	1000	100,974,395				2,241,336			1,091,544		
102	<b>SUPPORT SERVICES</b>	2000	34,293,997	13,479,090		17,645,151	2,430,003	0		5,339,294	1,630,000	
103	<b>COMMUNITY SERVICES</b>	3000	938,070	0		0	94,945			0		
104	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	4000	929,444	0	0	0	0	0	0	0	0	
105	<b>DEBT SERVICES</b>	5000	0	0	37,218,548	46,224	0			0	0	
106	<b>PROVISION FOR CONTINGENCIES</b>	6000	0	0	0	0	0	0	0	0	0	
107	<b>Total Direct Disbursements/Expenditures <sup>9</sup></b>		137,135,906	13,479,090	37,218,548	17,691,375	4,766,284	0		6,430,838	1,630,000	
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0	0	0	0	
109	<b>Total Disbursements/Expenditures</b>		137,135,906	13,479,090	37,218,548	17,691,375	4,766,284	0		6,430,838	1,630,000	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(10,214,027)	7,237	(632,414)	(6,192,691)	356,815	0	2,136,404	(251,455)	(338,596)	
111	<b>OTHER SOURCES/USES OF FUNDS</b>											
112	<b>OTHER SOURCES OF FUNDS (7000)</b>											
113	<b>Total Other Sources of Funds <sup>8</sup></b>		11,200,000	132,798	680,129	5,149,446	0	0	0	0	0	
114	<b>OTHER USES OF FUNDS (8000)</b>											
116	<b>Total Other Uses of Funds <sup>9</sup></b>		558,007	122,122	0	0	0	0	16,349,446	0	0	
117	<b>Total Other Sources/Uses of Fund</b>		10,641,993	10,676	680,129	5,149,446	0	0	(16,349,446)	0	0	
118	<b>ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2024</b>		20,631,164	1,349,112	18,641,601	482,726	3,038,639	0	49,203,128	479,975	221,586	
119												
120	<b>SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)</b>											
121	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
122			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
123	<b>Object Name</b>											
124	Salaries	100	98,565,659	6,692,022		234,719		0		2,584,048	0	108,076,448
125	Employee Benefits	200	18,099,544	1,103,844		57,919	4,766,284	0		1,047,185	0	25,074,776
126	Purchased Services	300	3,186,046	1,420,895	0	13,008,685		0		2,424,054	280,000	20,319,680
127	Supplies & Materials	400	9,693,543	3,620,302		1,669,002		0		40,769	0	15,023,616
128	Capital Outlay	500	42,579	637,798		2,649,446		0		84,324	1,350,000	4,764,147
129	Other Objects	600	4,891,607	2,454	37,218,548	48,224	0	0		100,458	0	42,261,291
130	Non-Capitalized Equipment	700	156,928	1,775		23,380		0		150,000	0	332,083
131	Termination Benefits	800	0	0		0				0		0
132	<b>Total Expenditures</b>		134,635,906	13,479,090	37,218,548	17,691,375	4,766,284	0		6,430,838	1,630,000	215,852,041

	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, 2023										
4			18,821,095	1,328,868	18,593,886	1,525,971	2,681,824	0	20,319,339	731,909	560,182
5	Total Direct Receipts & Other Sources <sup>8</sup>		135,621,879	13,619,125	37,266,263	16,648,130	5,123,099	0	2,136,404	6,179,383	1,291,404
6	<b>OTHER RECEIPTS</b>										
7	Interfund Loans Payable (Loans from Other Funds)	411									
8	Interfund Loans Receivable (Repayment of Loans)	141									
9	Notes and Warrants Payable	433									
10	Other Current Assets	199	392	2,331					16,349,446		
11	Total Other Receipts		392	2,331	0	0	0	0	16,349,446	0	0
12	Total Direct Receipts, Other Sources, & Other Receipts		135,622,271	13,621,456	37,266,263	16,648,130	5,123,099	0	18,485,850	6,179,383	1,291,404
13	Total Amount Available		154,443,366	14,950,324	55,860,149	18,174,101	7,804,923	0	38,805,189	6,911,292	1,851,586
14	Total Direct Disbursements & Other Uses <sup>9</sup>		135,193,913	13,601,212	37,218,548	17,691,375	4,766,284	0	16,349,446	6,430,838	1,630,000
15	<b>OTHER DISBURSEMENTS</b>										
16	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141									
17	Interfund Loans Payable (Repayment of Loans)	411									
18	Notes and Warrants Payable	433									
19	Other Current Liabilities	499	437,488							478	
20	Total Other Disbursements		437,488	0	0	0	0	0	0	478	0
21	Total Direct Disbursements, Other Uses, & Other Disbursements		135,631,401	13,601,212	37,218,548	17,691,375	4,766,284	0	16,349,446	6,431,316	1,630,000
22	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2024		18,811,965	1,349,112	18,641,601	482,726	3,038,639	0	22,455,743	479,976	221,586
23	<b>Activity Funds BEGINNING CASH BALANCE ON HAND<sup>7</sup> as of July 1, 2023</b>										
24			1,804,899								
25	Total Direct Receipts & Other Sources <sup>8</sup>		2,500,000								
26	Total Amount Available		4,304,899								
27	Total Direct Disbursements & Other Uses <sup>9</sup>		2,500,000								
28	Activity funds ENDING CASH BALANCE ON HAND <sup>7</sup> as of June 30, 2024		1,804,899								
29	<b>Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2023</b>										
30			20,625,994	1,328,868	18,593,886	1,525,971	2,681,824	0	20,319,339	731,909	560,182
31	Total Direct Receipts & Other Sources <sup>8</sup>		138,121,879	13,619,125	37,266,263	16,648,130	5,123,099	0	2,136,404	6,179,383	1,291,404
32	Total Other Receipts		392	2,331	0	0	0	0	16,349,446	0	0
33	Total Direct Receipts, Other Sources, & Other Receipts		138,122,271	13,621,456	37,266,263	16,648,130	5,123,099	0	18,485,850	6,179,383	1,291,404
34	Total Amount Available		158,748,265	14,950,324	55,860,149	18,174,101	7,804,923	0	38,805,189	6,911,292	1,851,586
35	Total Direct Disbursements & Other Uses <sup>9</sup>		137,693,913	13,601,212	37,218,548	17,691,375	4,766,284	0	16,349,446	6,430,838	1,630,000
36	Total Other Disbursements		437,488	0	0	0	0	0	0	478	0
37	Total Direct Disbursements, Other Uses, & Other Disbursements		138,131,401	13,601,212	37,218,548	17,691,375	4,766,284	0	16,349,446	6,431,316	1,630,000
38	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2024		20,616,864	1,349,112	18,641,601	482,726	3,038,639	0	22,455,743	479,976	221,586

	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	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies <sup>11 (1110-1120)</sup>	-	69,980,400	12,864,045	36,436,134	5,145,618	2,229,703		1,286,404	6,151,383	1,286,404
6	Leasing Purposes Levy <sup>12</sup>	1130	1,104,122	182,282							
7	Special Education Purposes Levy	1140	1,029,123								
8	FICA and Medicare Only Levies	1150					2,477,396				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied by District</b>		<b>72,113,645</b>	<b>13,046,327</b>	<b>36,436,134</b>	<b>5,145,618</b>	<b>4,707,099</b>	<b>0</b>	<b>1,286,404</b>	<b>6,151,383</b>	<b>1,286,404</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	4,000,000				400,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>4,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
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									
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	212,000								
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	<b>Total Tuition</b>		<b>212,000</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									

	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
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	<b>Total Transportation Fees</b>					0					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	136,000	10,000	150,000	20,000	16,000		850,000	8,000	5,000
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		136,000	10,000	150,000	20,000	16,000	0	850,000	8,000	5,000
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	2,921,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	48,000								
75	<b>Total Food Service</b>		2,969,000								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	97,000								
78	Admissions - Other	1719	16,000								
79	Fees	1720	558,000								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Fund Revenues	1799	2,500,000								
83	<b>Total District/School Activity Income (without Student Activity Funds 1799)</b>		671,000	0							
84	<b>Total District/School Activity Income (with Student Activity Funds 1799)</b>		3,171,000								
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
86	Textbook Rentals - Regular Textbooks	1811	830,000								
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	<b>Total Textbooks</b>		830,000								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
97	Rentals	1910		105,000							
98	Contributions and Donations from Private Sources	1920	270,281								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950									
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	60,000								
104	Proceeds from Vendors' Contracts	1980	6,000								
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	50,000	165,000							
109	Other Local Revenues (Describe & Itemize)	1999	25,000	110,000						20,000	
110	<b>Total Other Revenue from Local Sources</b>		411,281	380,000	0	0	0	0	0	20,000	0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	81,342,926	13,436,327	36,586,134	5,165,618	5,123,099	0	2,136,404	6,179,383	1,291,404
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		83,842,926								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
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	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	23,069,211								
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		23,069,211	0	0	0	0	0		0	0
125	<b>RESTRICTED GRANTS-IN-AID (3100-3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100	1,273,000								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	225,000								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		1,498,000	0		0					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	29,299								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		29,299	0			0				
144	<b>BILINGUAL EDUCATION</b>										
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	15,000								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	47,593								
151	Adult Education (from ICCB)	3410									
152	Adult Education - Other (Describe & Itemize)	3499									
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500				1,974,440					
155	Transportation - Special Education	3510				3,958,626					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		5,933,066	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									



	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
161	Early Childhood - Block Grant	3705	1,741,273								
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		50,000							
170	Other Restricted Revenue from State Sources <i>(Describe &amp; Itemize)</i>	3999	439,959								
171	<b>Total Restricted Grants-In-Aid</b>		3,771,124	50,000	0	5,933,066	0	0	0	0	0
172	<b>Total Receipts/Revenues from State Sources</b>	3000	26,840,335	50,000	0	5,933,066	0	0	0	0	0
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)</b>										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received from Fed. Govt. <i>(Describe &amp; Itemize)</i>	4009									
177	<b>Total Unrestricted Grants-In-Aid Received Directly from Fed Govt</b>		0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received from Fed. Govt. <i>(Describe &amp; Itemize)</i>	4090									
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		0	0		0	0	0			0
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
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 <i>(Describe &amp; Itemize)</i>	4199									
190	<b>Total Title V</b>		0	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	2,305,000								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	522,000								
196	Summer Food Service Admin/Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruit and Vegetables	4240									
199	Food Service - Other <i>(Describe &amp; Itemize)</i>	4299									
200	<b>Total Food Service</b>		2,827,000				0				
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	1,517,089								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other <i>(Describe &amp; Itemize)</i>	4399	66,611								
206	<b>Total Title I</b>		1,583,700	0		0	0				
207	<b>TITLE IV</b>										
208	Title IV - Student Support & Academic Enrichment Grant	4400	139,460								
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									

	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
210	Title IV - 21st Century	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	<b>Total Title IV</b>		139,460	0		0	0				
213	<b>FEDERAL - SPECIAL EDUCATION</b>										
214	Federal Special Education - Preschool Flow-Through	4600	57,275								
215	Federal Special Education - Preschool Discretionary	4605									
216	Federal Special Education - IDEA Flow Through	4620	2,619,449								
217	Federal Special Education - IDEA Room & Board	4625	215,000								
218	Federal Special Education - IDEA Discretionary	4630									
219	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
220	<b>Total Federal Special Education</b>		2,891,724	0		0	0				
221	<b>CTE - PERKINS</b>										
222	CTE - Perkins-Title III E Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	<b>Total CTE - Perkins</b>		0	0			0				
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology - Formula	4860									
235	ARRA - Title IID - Technology - Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Government Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds - VII	4876									
251	Other ARRA Funds - VIII	4877									
252	Other ARRA Funds - IX	4878									
253	Other ARRA Funds - X	4879									
254	Other ARRA Funds - Ed Job Fund Program	4880									
255	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Instruction for English Learners & Immigrant Students	4905	9,000								
259	Title III - English Language Acquisition	4909	86,660								
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower - Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	419,074								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									

	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
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	228,000								
268	Medicaid Matching Funds - Fee-For-Service Program	4992	677,000								
269	Other Restricted Grants Received from Fed. Govt. thru State <i>(Describe &amp; Itemize)</i>	4998	7,377,000			400,000					
270	<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		16,238,618	0	0	400,000	0	0		0	0
271	<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	16,238,618	0	0	400,000	0	0	0	0	0
272	<b>TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)</b>		124,421,879	13,486,327	36,586,134	11,498,684	5,123,099	0	2,136,404	6,179,383	1,291,404
273	<b>TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)</b>		126,921,879								

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>									
5	Regular Programs	1100	45,976,555	7,541,451	928,644	2,031,097		424,845	15,800		56,918,392
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	23,819,925	4,829,197	236,500	1,590,000		3,400,000			33,875,622
9	Special Education Programs Pre-K	1225	1,749,564	335,351	27,000	48,646					2,160,561
10	Remedial and Supplemental Programs K-12	1250	1,470,733	399,657		84,178					1,954,568
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	21,395	693	1,000	7,224					30,312
14	Interscholastic Programs	1500	713,914	35,385	127,550	215,011		38,000	11,128		1,140,988
15	Summer School Programs	1600	380,098	68,442							448,540
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	40,156	1,943							42,099
18	Bilingual Programs	1800	1,637,771	244,518		21,024					1,903,313
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999						2,500,000			2,500,000
34	<b>Total Instruction<sup>14</sup> (Without Student Activity Funds 1999)</b>	<b>1000</b>	<b>75,810,111</b>	<b>13,456,637</b>	<b>1,320,694</b>	<b>3,997,180</b>	<b>0</b>	<b>3,862,845</b>	<b>26,928</b>	<b>0</b>	<b>98,474,395</b>
35	<b>Total Instruction<sup>14</sup> (With Student Activity Funds 1999)</b>	<b>1000</b>	<b>75,810,111</b>	<b>13,456,637</b>	<b>1,320,694</b>	<b>3,997,180</b>	<b>0</b>	<b>6,362,845</b>	<b>26,928</b>	<b>0</b>	<b>100,974,395</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
37	<b>Support Services - Pupil</b>	<b>2100</b>									
38	Attendance & Social Work Services	2110	1,539,783	253,134	3,500						1,796,417
39	Guidance Services	2120	1,641,906	305,692	150,000						2,097,598
40	Health Services	2130	1,102,926	258,036	2,000	20,500					1,383,462
41	Psychological Services	2140	1,340,423	224,443	87,000						1,651,866
42	Speech Pathology & Audiology Services	2150	740,423	131,382							871,805
43	Other Support Services - Pupils (Describe & Itemize)	2190	2,996	7							3,003
44	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>6,368,457</b>	<b>1,172,694</b>	<b>242,500</b>	<b>20,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,804,151</b>
45	<b>Support Services - Instructional Staff</b>	<b>2200</b>									
46	Improvement of Instruction Services	2210	2,205,645	454,584	323,795	273,347		25,568	0		3,282,939
47	Educational Media Services	2220	1,358,852	205,474		61,430					1,625,756
48	Assessment & Testing	2230			205,000						205,000
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>3,564,497</b>	<b>660,058</b>	<b>528,795</b>	<b>334,777</b>	<b>0</b>	<b>25,568</b>	<b>0</b>	<b>0</b>	<b>5,113,695</b>
50	<b>Support Services - General Administration</b>	<b>2300</b>									
51	Board of Education Services	2310	13,143	1,848	69,000	17,000		35,000			135,991
52	Executive Administration Services	2320	276,927	127,828	94,800	20,300		6,700			526,555
53	Special Area Administration Services	2330	404,610	101,477		1,200					507,287
54	Tort Immunity Services	2361, 2365									0
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>694,680</b>	<b>231,153</b>	<b>163,800</b>	<b>38,500</b>	<b>0</b>	<b>41,700</b>	<b>0</b>	<b>0</b>	<b>1,169,833</b>
56	<b>Support Services - School Administration</b>	<b>2400</b>									
57	Office of the Principal Services	2410	6,243,667	1,702,453	8,000			18,600			7,972,720
58	Other Support Services - School Administration (Describe & Itemize)	2490		24,211							24,211
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>6,243,667</b>	<b>1,726,664</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>18,600</b>	<b>0</b>	<b>0</b>	<b>7,996,931</b>

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
60	<b>Support Services - Business</b>	<b>2500</b>									
61	Direction of Business Support Services	2510	153,687	22,741	14,800	5,000		700			196,928
62	Fiscal Services	2520	461,127	47,780	4,000	36,300		140,000			689,207
63	Operation & Maintenance of Plant Services	2540			2,000	48,500					50,500
64	Pupil Transportation Services	2550									0
65	Food Services	2560	2,693,154	435,604	94,691	2,911,597	19,579	5,694	30,000		6,190,319
66	Internal Services	2570	66,550		275,000	22,000					363,550
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>3,374,518</b>	<b>506,125</b>	<b>390,491</b>	<b>3,023,397</b>	<b>19,579</b>	<b>146,394</b>	<b>30,000</b>	<b>0</b>	<b>7,490,504</b>
68	<b>Support Services - Central</b>	<b>2600</b>									
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630	92,433	20,702	16,300	24,322		3,500			157,257
72	Staff Services	2640	439,741	78,919	20,000	75,000		3,000			616,660
73	Data Processing Services	2660	1,229,252	120,114	313,000	2,133,600	23,000		100,000		3,918,966
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>1,761,426</b>	<b>219,735</b>	<b>349,300</b>	<b>2,232,922</b>	<b>23,000</b>	<b>6,500</b>	<b>100,000</b>	<b>0</b>	<b>4,692,883</b>
75	<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2900</b>				26,000					26,000
76	<b>Total Support Services</b>	<b>2000</b>	<b>22,007,245</b>	<b>4,516,429</b>	<b>1,682,886</b>	<b>5,676,096</b>	<b>42,579</b>	<b>238,762</b>	<b>130,000</b>	<b>0</b>	<b>34,293,997</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>748,303</b>	<b>126,478</b>	<b>43,022</b>	<b>20,267</b>					<b>938,070</b>
78	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (ED)</b>	<b>4000</b>									
79	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
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				139,444					139,444
86	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>				<b>139,444</b>		<b>0</b>			<b>139,444</b>
87	Payments for Regular Programs - Tuition	4210						250,000			250,000
88	Payments for Special Education Programs - Tuition	4220						40,000			40,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240						450,000			450,000
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280						50,000			50,000
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
94	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>790,000</b>			<b>790,000</b>
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	<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>
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>				<b>139,444</b>		<b>790,000</b>			<b>929,444</b>
105	<b>DEBT SERVICE (ED)</b>	<b>5000</b>									
106	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
112	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
113	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									<b>0</b>
114	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
115	<b>PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>									<b>0</b>
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))</b>		<b>98,565,659</b>	<b>18,099,544</b>	<b>3,186,046</b>	<b>9,693,543</b>	<b>42,579</b>	<b>4,891,607</b>	<b>156,928</b>	<b>0</b>	<b>134,635,906</b>

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))</b>		98,565,659	18,099,544	3,186,046	9,693,543	42,579	7,391,607	156,928	0	137,135,906
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(10,214,027)
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(10,214,027)
120											
121	<b>20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>										
122	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>									
123	Support Services - Pupil	2100									
124	Other Support Services - Pupils (Describe & Itemize)	2190									0
125	<b>Support Services - Business</b>	<b>2500</b>									
126	Direction of Business Support Services	2510									0
127	Facilities Acquisition & Construction Services	2530									0
128	Operation & Maintenance of Plant Services	2540	6,692,022	1,103,844	1,420,895	3,620,302	637,798	2,454	1,775		13,479,090
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	<b>Total Support Services - Business</b>	<b>2500</b>	6,692,022	1,103,844	1,420,895	3,620,302	637,798	2,454	1,775	0	13,479,090
132	Other Support Services - Misc. (Describe & Itemize)	2900									0
133	<b>Total Support Services</b>	<b>2000</b>	6,692,022	1,103,844	1,420,895	3,620,302	637,798	2,454	1,775	0	13,479,090
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0
135	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>									
136	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
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 (Describe & Itemize)	4190									0
141	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			0			0			0
142	Payments to Other Dist & Govt Units (Out of State) <sup>14</sup>	4400									0
143	<b>Total Payments to Other Dist &amp; Govt Unit</b>	<b>4000</b>			0			0			0
144	<b>DEBT SERVICE (O&amp;M)</b>	<b>5000</b>									
145	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
146	Tax Anticipation Warrants	5110									0
147	Tax Anticipation Notes	5120									0
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
149	State Aid Anticipation Certificates	5140									0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
151	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
152	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
153	<b>Total Debt Service</b>	<b>5000</b>						0			0
154	<b>PROVISION FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>									0
155	<b>Total Direct Disbursements/Expenditures</b>		6,692,022	1,103,844	1,420,895	3,620,302	637,798	2,454	1,775	0	13,479,090
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										7,237
157											
158	<b>30 - DEBT SERVICE FUND (DS)</b>										
159	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>									
160	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
161	Payments for Regular Programs	4110									0
162	Payments for Special Education Programs	4120									0
163	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
164	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4000</b>						0			0
165	<b>DEBT SERVICE (DS)</b>	<b>5000</b>									
166	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
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

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
171	Other Interest on Short-Term Debt <i>(Describe &amp; Itemize)</i>	5150									0
172	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						0			0
173	Debt Service - Interest on Long-Term Debt	5200						2,652,687			2,652,687
174	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> <i>(Lease/Purchase Principal Retired)</i> <i>(Describe &amp; Itemize)</i>	5300						34,565,861			34,565,861
175	Debt Service - Other <i>(Describe &amp; Itemize)</i>	5400									0
176	<b>Total Debt Service</b>	<b>5000</b>			0			37,218,548			37,218,548
177	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									0
178	<b>Total Direct Disbursements/Expenditures</b>				0			37,218,548			37,218,548
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(632,414)
180											
181	<b>40 - TRANSPORTATION FUND (TR)</b>										
182	<b>SUPPORT SERVICES (TR)</b>	<b>2000</b>									
183	Support Services - Pupils	2100									
184	Other Support Services - Pupils <i>(Describe &amp; Itemize)</i>	2190									0
185	<b>Support Services - Business</b>										
186	Pupil Transportation Services	2550	234,719	57,919	13,008,685	1,669,002	2,649,446	2,000	23,380		17,645,151
187	Other Support Services - Business <i>(Describe &amp; Itemize)</i>	2900									0
188	<b>Total Support Services</b>	<b>2000</b>	<b>234,719</b>	<b>57,919</b>	<b>13,008,685</b>	<b>1,669,002</b>	<b>2,649,446</b>	<b>2,000</b>	<b>23,380</b>	<b>0</b>	<b>17,645,151</b>
189	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0
190	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>									
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 &amp; Itemize)</i>	4190									0
198	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			0			0			0
199	Payments to Other Dist & Govt Units (Out-of-State) <i>(Describe &amp; Itemize)</i>	4400									0
200	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0
201	<b>DEBT SERVICE (TR)</b>	<b>5000</b>									
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 &amp; Itemize)</i>	5150									0
208	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						0			0
209	Debt Service - Interest on Long-Term Debt	5200									0
210	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> <i>(Lease/Purchase Principal Retired)</i> <i>(Describe &amp; Itemize)</i>	5300						46,224			46,224
211	Debt Service - Other <i>(Describe &amp; Itemize)</i>	5400									0
212	<b>Total Debt Service</b>	<b>5000</b>						46,224			46,224
213	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>									0
214	<b>Total Direct Disbursements/Expenditures</b>		<b>234,719</b>	<b>57,919</b>	<b>13,008,685</b>	<b>1,669,002</b>	<b>2,649,446</b>	<b>48,224</b>	<b>23,380</b>	<b>0</b>	<b>17,691,375</b>
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(6,192,691)
216											
217	<b>50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)</b>										
218	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>									
219	Regular Program	1100		726,663							726,663
220	Pre-K Programs	1125									0
221	Special Education Programs (Functions 1200-1220)	1200		1,344,845							1,344,845
222	Special Education Programs Pre-K	1225		70,915							70,915
223	Remedial and Supplemental Programs K-12	1250		20,572							20,572

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400		254							254
227	Interscholastic Programs	1500		32,036							32,036
228	Summer School Programs	1600		23,623							23,623
229	Gifted Programs	1650									0
230	Driver's Education Programs	1700		529							529
231	Bilingual Programs	1800		21,899							21,899
232	Truant Alternative & Optional Programs	1900									0
233	<b>Total Instruction</b>	<b>1000</b>		<b>2,241,336</b>							<b>2,241,336</b>
234	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>									
235	<b>Support Services - Pupil</b>	<b>2100</b>									
236	Attendance & Social Work Services	2110		25,489							25,489
237	Guidance Services	2120		42,159							42,159
238	Health Services	2130		61,030							61,030
239	Psychological Services	2140		18,790							18,790
240	Speech Pathology & Audiology Services	2150		10,147							10,147
241	Other Support Services - Pupils (Describe & Itemize)	2190		187							187
242	<b>Total Support Services - Pupil</b>	<b>2100</b>		<b>157,802</b>							<b>157,802</b>
243	<b>Support Services - Instructional Staff</b>	<b>2200</b>									
244	Improvement of Instruction Services	2210		54,804							54,804
245	Educational Media Services	2220		28,692							28,692
246	Assessment & Testing	2230									0
247	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>83,496</b>							<b>83,496</b>
248	<b>Support Services - General Administration</b>	<b>2300</b>									
249	Board of Education Services	2310		190							190
250	Executive Administration Services	2320		46,565							46,565
251	Special Area Administrative Services	2330		16,620							16,620
252	Claims Paid from Self Insurance Fund	2361									0
253	Risk Management and Claims Services Payments	2365									0
254	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>63,375</b>							<b>63,375</b>
255	<b>Support Services - School Administration</b>	<b>2400</b>									
256	Office of the Principal Services	2410		364,627							364,627
257	Other Support Services - School Administration (Describe & Itemize)	2490		681							681
258	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>365,308</b>							<b>365,308</b>
259	<b>Support Services - Business</b>	<b>2500</b>									
260	Direction of Business Support Services	2510		27,809							27,809
261	Fiscal Services	2520		65,359							65,359
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		1,009,540							1,009,540
264	Pupil Transportation Services	2550		34,139							34,139
265	Food Services	2560		351,112							351,112
266	Internal Services	2570		10,388							10,388
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>1,498,347</b>							<b>1,498,347</b>
268	<b>Support Services - Central</b>	<b>2600</b>									
269	Direction of Central Support Services	2610									0
270	Planning, Research, Development & Evaluation Services	2620									0
271	Information Services	2630		17,311							17,311
272	Staff Services	2640		77,946							77,946
273	Data Processing Services	2660		166,418							166,418
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>261,675</b>							<b>261,675</b>
275	<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2900</b>									0
276	<b>Total Support Services</b>	<b>2000</b>		<b>2,430,003</b>							<b>2,430,003</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		94,945							94,945
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>									
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120									0
281	Payments for CTE Programs	4140									0



	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
282	Total Payments to Other Dist & Govt Units	4000		0							0
283	<b>DEBT SERVICE (MR/SS)</b>	<b>5000</b>									
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	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>									0
292	Total Direct Disbursements/Expenditures			4,766,284				0			4,766,284
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										356,815
294											
295	<b>60 - CAPITAL PROJECTS (CP)</b>										
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>									
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530									0
299	Other Support Services - Business (Describe & Itemize)	2900									0
300	Total Support Services	2000	0	0	0	0	0	0	0		0
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>									
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	<b>PROVISION FOR CONTINGENCIES (CP)</b>	<b>6000</b>									0
309	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
311											
312	<b>70 WORKING CASH FUND (WC)</b>										
313											
314	<b>80 - TORT FUND (TF)</b>										
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>									
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	1,019,708								1,019,708
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	31,676		40,160						71,836
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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
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	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>1,051,384</b>	<b>0</b>	<b>40,160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,091,544</b>
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>									
346	<b>Support Services - Pupil</b>	<b>2100</b>									
347	Attendance & Social Work Services	2110									0
348	Guidance Services	2120									0
349	Health Services	2130	632,765		1,529	785					635,079
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>632,765</b>	<b>0</b>	<b>1,529</b>	<b>785</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>635,079</b>
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>									
355	Improvement of Instruction Services	2210	80,392								80,392
356	Educational Media Services	2220									0
357	Assessment & Testing	2230									0
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>80,392</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,392</b>
359	<b>Support Services - General Administration</b>	<b>2300</b>									
360	Board of Education Services	2310									0
361	Executive Administration Services	2320	200,531	25,070							225,601
362	Special Area Administration Services	2330									0
363	Claims Paid from Self Insurance Fund	2361									0
364	Risk Management and Claims Services Payments	2365			1,878,620	16,659		100,458			1,995,737
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>200,531</b>	<b>25,070</b>	<b>1,878,620</b>	<b>16,659</b>	<b>0</b>	<b>100,458</b>	<b>0</b>	<b>0</b>	<b>2,221,338</b>
366	<b>Support Services - School Administration</b>	<b>2400</b>									
367	Office of the Principal Services	2410	414,139								414,139
368	Other Support Services - School Administration (Describe & Itemize)	2490									0
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>414,139</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>414,139</b>
370	<b>Support Services - Business</b>	<b>2500</b>									
371	Direction of Business Support Services	2510	25,264								25,264
372	Fiscal Services	2520									0
373	Facilities Acquisition & Construction Services	2530									0
374	Operation & Maintenance of Plant Services	2540	96,237	19,421	410,499	23,325	84,324		150,000		783,806
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	<b>Total Support Services - Business</b>	<b>2500</b>	<b>121,501</b>	<b>19,421</b>	<b>410,499</b>	<b>23,325</b>	<b>84,324</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>809,070</b>
379	<b>Support Services - Central</b>	<b>2600</b>									
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	83,336	1,002,694	93,246						1,179,276
384	Data Processing Services	2660									0
385	<b>Total Support Services - Central</b>	<b>2600</b>	<b>83,336</b>	<b>1,002,694</b>	<b>93,246</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,179,276</b>
386	<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2900</b>									
387	<b>Total Support Services</b>	<b>2000</b>	<b>1,532,664</b>	<b>1,047,185</b>	<b>2,383,894</b>	<b>40,769</b>	<b>84,324</b>	<b>100,458</b>	<b>150,000</b>	<b>0</b>	<b>5,339,294</b>
388	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>									
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>									
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
396	Other Payments to In-State Govt Units - Programs <i>(Describe &amp; Itemize)</i>	4190									0
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			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 <i>(Describe &amp; Itemize)</i>	4290									0
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						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 <i>(Describe &amp; Itemize)</i>	4390									0
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			0			0			0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0
416	<b>DEBT SERVICE (TF)</b>	<b>5000</b>									
417	<b>Debt Service - Interest on Short-Term Debt</b>										
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 <i>(Describe &amp; Itemize)</i>	5150									0
423	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
424	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> <i>(Lease/Purchase Principal Retired) (Describe &amp; Itemize)</i>	5300									0
425	<b>Debt Service - Other (Describe &amp; Itemize)</b>	<b>5400</b>									0
426	<b>Total Debt Service</b>	<b>5000</b>			0			0			0
427	<b>PROVISION FOR CONTINGENCIES (TF)</b>	<b>6000</b>									0
428	<b>Total Direct Disbursements/Expenditures</b>		2,584,048	1,047,185	2,424,054	40,769	84,324	100,458	150,000	0	6,430,838
429	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(251,455)
430											
431	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
432	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>									
433	<b>Support Services - Business</b>	<b>2500</b>									
434	Facilities Acquisition & Construction Services	2530			50,000						50,000
435	Operation & Maintenance of Plant Service	2540			230,000		1,350,000				1,580,000
436	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	280,000	0	1,350,000	0	0		1,630,000
437	<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2900</b>									0
438	<b>Total Support Services</b>	<b>2000</b>	0	0	280,000	0	1,350,000	0	0		1,630,000
439	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>									
440	Payments to Regular Programs	4110									0
441	Payments to Special Education Programs	4120									0
442	Other Payments to In-State Govt Units - Programs <i>(Describe &amp; Itemize)</i>	4190									0
443	<b>Total Payments to Other Districts &amp; Govt Units (FPS)</b>	<b>4000</b>						0			0
444	<b>DEBT SERVICE (FP&amp;S)</b>	<b>5000</b>									
445	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt <i>(Describe &amp; Itemize)</i>	5150									0
448	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
449	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
450	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> <i>(Lease/Purchase Principal Retired) (Describe &amp; Itemize)</i>	5300									0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
2											
451	Total Debt Service	5000						0			0
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
453	Total Direct Disbursements/Expenditures		0	0	280,000	0	1,350,000	0	0		1,630,000
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(338,596)

	B	C	D	E	F	G	H
1	If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.						
2	Revenue Check: OK						
3	Expenditure Check: OK						
4	Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures	
5	1190			10-2190	\$ 3,003	PBIS substitutes	
6	1290			10-2490	\$ 24,211	Salary for administrative mentor to support building admin	
7	1614			10-2900	\$ 26,000	Supplies for homeless students	
8	1690	\$ 48,000	Food provided for events	10-4190	\$ 139,444	39,444 - Purchased services from Juvenile Delinquent Center 100,000 - Counseling services for high schools	
9	1790			10-4290			
10	1819			10-4390			
11	1829			10-4400			
12	1890			10-5150			
13	1993	\$ 215,000	50,000 - Union president reimbursement 165,000 - Health insurance contributions & COBRA revenue	20-2190			
14	1999	\$ 155,000	30,000 - Workers Compensation revenue 75,000 - HS parking pass revenue 25,000 - Fund 10: E-Rate and other miscellaneous revenue 5,000 - Fund 20: miscellaneous revenue 20,000 - Fund 80: background check fees	20-2900			
15	2300			20-4190			
16	3099			20-4400			
17	3199			20-5150			
18	3299			30-4190			
19	3499			30-5150			
20	3599			30-5300	\$ 34,565,861	33,950,000 - Principal payments for bonded debt 615,860 - Principal payments for leases	
21	3999	\$ 439,959	151,459 - Regular Orphanage Tuition (18-3) 10,500 - SOS Library Grant 278,000 - STEP Grant State Matching	30-5400			
22	4009			40-2190			
23	4090			40-2900			
24	4199			40-4190			
25	4299			40-4400			
26	4399	\$ 66,611	32,427 - Title I Delinquent 34,184 - Title I School Improvement	40-5150			
27	4499			40-5300	\$ 46,224	Principal payments for leases	
28	4699			40-5400			
29	4799			50-2190	\$ 187	PBIS substitutes	
30	4998	\$ 7,777,000	1,029,000 - STEP Grant 6,607,507 - ESSER 3 75,822 - ARP IDEA Flow-through 14,565 - ARP IDEA Preschool 8,900 - ARP McKinney-Vento Homeless 36,648 - Freedom Schools 4,558 - Elevating Educators - Bilingual	50-2490	\$ 681	Benefits for administrative mentor to support building admin	
31				50-2900			
32				50-5150			
33				60-2900			
34				60-4190			
35				80-2190			
36				80-2490			
37				80-2900			
38				80-4190			
39				80-4290			
40				80-4390			
41				80-4400			
42				80-5150			
43				80-5300			
44				80-5400			
45				90-2900			
46				90-4190			
47				90-5150			
48				90-5300			

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)					
Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	124,421,879	13,486,327	11,498,684	2,136,404	151,543,294
Direct Expenditures	134,635,906	13,479,090	17,691,375		165,806,371
Difference	(10,214,027)	7,237	(6,192,691)	2,136,404	(14,263,077)
Estimated Fund Balance - June 30, 2024	18,826,265	1,349,112	482,726	49,203,128	69,861,232

**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 2023-2024 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).

**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.

Per School Code (105 ILCS 5/17-1) - If the Deficit AFR Summary Information tab from the 2022-2023 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.

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

	A	B	C	D	E	F	G
1	<b>*School Districts Only</b>		<b>DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2023-2024</b>				
2							
3	<b>17064005026</b>						
4	<i>District Number</i>						
5	<b>McLean County USD 5</b>						
6	<i>District Name</i>		<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)</b>		18,398,299	1,331,199	1,525,971	63,416,170	84,671,640
8	<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>	81,342,926	13,436,327	5,165,618	2,136,404	102,081,275
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>	0	0	0		0
11	<b>STATE SOURCES</b>	<b>3000</b>	26,840,335	50,000	5,933,066	0	32,823,401
12	<b>FEDERAL SOURCES</b>	<b>4000</b>	16,238,618	0	400,000	0	16,638,618
13	<b>Total Receipts/Revenues</b>		124,421,879	13,486,327	11,498,684	2,136,404	151,543,294
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>	98,474,395				98,474,395
16	<b>SUPPORT SERVICES</b>	<b>2000</b>	34,293,997	13,479,090	17,645,151		65,418,238
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>	938,070	0	0		938,070
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>	929,444	0	0		929,444
19	<b>DEBT SERVICES</b>	<b>5000</b>	0	0	46,224		46,224
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	0	0	0		0
21	<b>Total Disbursements/Expenditures</b>		134,635,906	13,479,090	17,691,375		165,806,371
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		<b>(10,214,027)</b>	7,237	<b>(6,192,691)</b>	2,136,404	<b>(14,263,077)</b>
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>		11,200,000	132,798	5,149,446	0	16,482,244
25	<b>OTHER USES OF FUNDS (8000)</b>		558,007	122,122	0	16,349,446	17,029,575
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		10,641,993	10,676	5,149,446	<b>(16,349,446)</b>	<b>(547,331)</b>
27	<b>ESTIMATED ENDING FUND BALANCE</b>		18,826,265	1,349,112	482,726	49,203,128	69,861,232

	A	B	H	I	J	K	L
1	<b>*School Districts Only</b>		<b>ESTIMATED BUDGET FY2024-2025</b>				
2							
3	<b>17064005026</b>						
4	<i>District Number</i>						
5	<b>McLean County USD 5</b>						
6	<i>District Name</i>		<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> <i>(must equal prior Ending Fund Balance)</i>		18,826,265	1,349,112	482,726	49,203,128	69,861,232
8	<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0
11	<b>STATE SOURCES</b>	<b>3000</b>					0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Func #</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>					0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>					0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>					0
19	<b>DEBT SERVICES</b>	<b>5000</b>					0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		18,826,265	1,349,112	482,726	49,203,128	69,861,232



	A	B	M	N	O	P	Q
1	<b>*School Districts Only</b>		<b>ESTIMATED BUDGET FY2025-2026</b>				
2							
3	<b>17064005026</b>						
4	<i>District Number</i>						
5	<b>McLean County USD 5</b>						
6	<i>District Name</i>		<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)</b>		18,826,265	1,349,112	482,726	49,203,128	69,861,232
8	<b>RECEIPTS/REVENUES</b>		<b>Acct #</b>				
9	<b>LOCAL SOURCES</b>		<b>1000</b>				0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>		<b>2000</b>				0
11	<b>STATE SOURCES</b>		<b>3000</b>				0
12	<b>FEDERAL SOURCES</b>		<b>4000</b>				0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>		<b>Funct #</b>				
15	<b>INSTRUCTION</b>		<b>1000</b>				0
16	<b>SUPPORT SERVICES</b>		<b>2000</b>				0
17	<b>COMMUNITY SERVICES</b>		<b>3000</b>				0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>		<b>4000</b>				0
19	<b>DEBT SERVICES</b>		<b>5000</b>				0
20	<b>PROVISION FOR CONTINGENCIES</b>		<b>6000</b>				0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		18,826,265	1,349,112	482,726	49,203,128	69,861,232

	A	B	R	S	T	U	V
1	<b>*School Districts Only</b>		<b>ESTIMATED BUDGET FY2026-2027</b>				
2							
3	<b>17064005026</b>						
4	<i>District Number</i>						
5	<b>McLean County USD 5</b>						
6	<i>District Name</i>		<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> <i>(must equal prior Ending Fund Balance)</i>		18,826,265	1,349,112	482,726	49,203,128	69,861,232
8	<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0
11	<b>STATE SOURCES</b>	<b>3000</b>					0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>					0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>					0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>					0
19	<b>DEBT SERVICES</b>	<b>5000</b>					0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		18,826,265	1,349,112	482,726	49,203,128	69,861,232

	A	B	W	X	Y	Z
1	<b>*School Districts Only</b>		<b>SUMMARY</b> <b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b> <b>ESTIMATED BUDGET</b> Date of Adoption: <input type="text"/> <i>(Enter as MM/DD/YY)</i>			
2						
3	<b>17064005026</b>					
4	District Number					
5	<b>McLean County USD 5</b>					
6	District Name		FY2023-2024	FY2024-2025	FY2025-2026	FY2026-2027
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		84,671,640	69,861,232	69,861,232	69,861,232
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	102,081,275	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	32,823,401	0	0	0
12	FEDERAL SOURCES	4000	16,638,618	0	0	0
13	Total Receipts/Revenues		151,543,294	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	98,474,395	0	0	0
16	SUPPORT SERVICES	2000	65,418,238	0	0	0
17	COMMUNITY SERVICES	3000	938,070	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	929,444	0	0	0
19	DEBT SERVICES	5000	46,224	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		165,806,371	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(14,263,077)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		16,482,244	0	0	0
25	OTHER USES OF FUNDS (8000)		17,029,575	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(547,331)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		69,861,232	69,861,232	69,861,232	69,861,232

**Deficit Reduction Plan-Background/Assumptions (School Districts Only)**

**Fiscal Year 2023-2024  
through Fiscal Year 2026-2027**

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**McLean County USD 5      17064005026**

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*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.*

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

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

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

***Deficit Reduction Plan-Background/Assumptions (School Districts Only)***

***Fiscal Year 2023-2024***

***through Fiscal Year 2026-2027***

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

### Evidence-Based Funding: Fiscal Year 2024 Spending Plan

#### MCLEAN COUNTY UNIT DIST NO 5

##### Part I: Achieving Student Growth and Making Progress Toward State Education Goals

The questions below allow you to indicate the strategic priorities and strategies that will drive your efforts to achieve student growth and make progress toward state education goals. These may involve investing in any combination of an Organizational Unit's core resources: time, money, people, and programs.

*Collaboration Opportunity - Organizational Units may find that Part I is most easily and effectively completed if led by program leaders in consultation with finance leaders.*

**1) What are the Organizational Unit's strategic goals for student success for the 2023-24 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)**

Objective 1: By the end of Third Grade, students will be able to read within range for their grade level.  
Indicator: 90% or more of our third graders will be reading at grade level

Objective 2: By the end of 8th grade, students will be prepared for high school and will be on track for college and career success.  
Indicator: The percentage of 8th grade students that have passed Algebra and/or are Algebra ready by the end of 8th grade will increase.

Objective 3: After four years of high school enrollment, students will earn a high school diploma  
Indicator: 90% of our students will graduate with their respective class.

Objective 4: To prepare students for college and careers, high school course work will be appropriately rigorous and aligned to student college or career pathways.  
Indicator: Student enrollment in AP courses, dual credit, and experiential career related courses/internships will increase.

	Top Strategy 1	Top Strategy 2	Top Strategy 3
<b>2) Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)</b>	Focus increased time and attention on special student groups	Maintain or decrease class sizes	Increase the number of high-quality educators dedicated to special student groups
If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces.)			

##### Part II: Planned Use of Evidence-Based Funding

The questions below provide an opportunity to document the stakeholders with whom you consulted and the data you analyzed as you determined your strategic allocations of FY 2024 EBF dollars. Key statistics related to EBF distributions are provided for your reference. Form 50-36/50-39 is typically released before current-year appropriations are known. Therefore, the figures provided are for the prior fiscal year.

*Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed if led by finance leaders in consultation with program leaders.*

Evidence-Based Funding Organizational Unit Results (FY 2023)	<i>Final Resources / Adequacy Target = Percent of Adequacy</i>	<b>Average Student Enrollment</b>	12,536.78	<b>Adequacy Target</b>	\$161,266,354.70
		<b>Final Resources</b>	\$122,846,815.92	<b>Percent of Adequacy</b>	76%
	<i>Base Funding Minimum + Tier Funding = Gross State Contribution</i>	<b>Tier Assignment</b>	2	<b>Gross State Contribution</b>	\$22,348,991.60
		<b>FY23 Base Funding Minimum</b>	\$21,809,181.47	<b>FY 2023 Tier Funding</b>	\$539,810.13
	<i>Within FY 2023 Gross State Contribution, Resources Attributable to Specific Populations</i>	<b>Low-Income Students</b>	\$2,291,258.74		
		<b>English Learners (ELs)</b>	\$248,511.25		
	<b>Special Education</b>	\$4,550,360.20			
	<b>FY 2024 Tier Funding</b>	\$720,219.11	<b>Funding Type (Select)</b>	*Note: Tier Funding allocations are published annually at <a href="https://www.isbe.net/Pages/ebfdistribution.aspx">https://www.isbe.net/Pages/ebfdistribution.aspx</a> . Amounts are available in early August. Districts are encouraged to use actual funding amounts if they are available before transmitting the budget to ISBE.	
<b>1) FY 2024 Tier Funding Allocation*: Enter the dollar amount of Tier Funding allocated to the Organizational Unit within the FY 2024 Gross State Contribution. Enter "0" if current-year appropriations did not include Tier Funding. Select whether the amount is estimated or actual funding.</b>			Actual		

		Data Source 1	Data Source 2	Data Source 3			
2)	Select the <b>top three</b> sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)	Climate and culture survey data (e.g., Five Essentials Survey)	Student growth and achievement data, disaggregated by student groups	Financial projections			
3)	Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)	Bilingual Program Director(s)	Yes	Principals	Yes	Bilingual Parent Advisory Committee	Yes
		Special Ed. Program Director(s)	Yes	School Improvement Teams		Other Parent Group(s)	
		Other Program Leaders	Yes	Teacher or Support Staff Unions		Community Focus Group(s)	Yes
		School Board Members	Yes	Other School Staff	Yes	Other	
[Optional] Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. (No more than 1000 characters, including spaces.)							
		Priority Investment 1	Priority Investment 2	Priority Investment 3			
4)	Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2024 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)	Core Teachers	Professional Development	School Site Staff			
If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)							

**Cost Factor Table**

The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2023 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at <https://www.isbe.net/ebfspendingplan>.

**Column G:** If the Organizational Unit will receive at least \$5,000 in FY 2024 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2024 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in Q2.1/cell G31 above must equal the sum in cell G90 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93.

**Column H:** Optionally, Organizational Units may populate column H with total planned expenditures in FY 2024 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.

Cost Factors	Amount in FY 2023 Adjusted Adequacy Target	Budgeted FY 2024 Investments with New Tier Funding <b>[Required]</b>	Budgeted FY 2024 Expenditures (All Resources) <b>[Optional]</b>	Optional District Narratives
<b>Core Investments</b>	Core Teachers	\$37,055,533.06	\$720,219.11	Enter optional context for core investment decisions.
	Specialist Teachers	\$8,951,035.84		
	Instructional Facilitator	\$4,018,504.34		
	Core Intervention Teacher	\$1,636,137.26		
	Substitute Teachers	\$1,269,666.40		
	Guidance Counselor	\$2,807,309.50		
	Nurse	\$913,791.10		
	Supervisory Aide	\$1,478,021.13		
	Librarian	\$1,810,610.70		
	Librarian Aide	\$1,067,743.73		
	Principal	\$2,703,772.08		
	Assistant Principal	\$2,332,013.56		
	School Site Staff	\$1,773,531.58		
	<b>Subtotal</b>	<b>\$67,817,670.28</b>	<b>\$720,219.11</b>	

<b>Per Student Investments</b>	Gifted	\$1,116,760.50			<i>Enter optional context for per student investment decisions.</i>
	Professional Development	\$1,567,097.50			
	Instructional Materials	\$3,372,393.82			
	Assessments	\$363,566.62			
	Computer & Tech Equipment	\$7,158,501.38			
	Student Activities	\$4,275,618.34			
	Maintenance & Operations	\$15,382,629.06			
	Central Office	\$11,069,976.74			
	Employee Benefits	\$31,728,090.30			
	<b>Subtotal*</b>	<b>\$74,913,225.07</b>			
<b>Additional Investments</b>	Low-Income Intervention Teacher	\$1,959,045.60			<i>Enter optional context for additional investment decisions.</i>
	Low-Income Pupil Support Staff	\$1,959,045.60			
	Low-Income Extended Day Teacher	\$2,040,216.19			
	Low-Income Summer School Teacher	\$2,040,216.19			
	EL Intervention Teacher	\$307,932.85			
	EL Pupil Support Staff	\$307,932.85			
	EL Extended Day Teacher	\$320,817.07			
	EL Summer School Teacher	\$320,817.07			
	EL Core Teacher	\$385,238.16			
	Sp Ed Teacher	\$5,727,679.87			
	Sp Ed Instructional Assistant	\$2,272,757.85			
	Sp Ed Psychologist	\$893,759.91			
		<b>Subtotal</b>	<b>\$18,535,459.21</b>		
	<b>Other Investments</b>				
	<b>Total**</b>	<b>\$161,266,354.70</b>	<b>\$720,219.11</b>		<b>Tier Funding Check (Cell G90) Complete, G90=G31</b>
<p>*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance &amp; Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal.</p> <p>**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2023 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.</p>					
<p>If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)</p>					
<b>Part III: Support for Special Student Groups</b>					
<p>EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statute these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in cells G100-G102 below. If the Organizational Unit received at least \$5,000 for any of the student groups, a response to the questions below is required. For amounts less than \$5,000, a response is optional. All other EBF funds may be spent in any manner deemed appropriate by the school district.</p> <p><b>Collaboration Opportunity</b> - Organizational Units may find that questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.</p>					
<b>1)</b>	<b>FY 2024 Student Population Allocations*:</b> Enter the dollar amount of resources attributable to Specific Populations within the FY24 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	<b>Low-Income Students</b>	Enter Amounts	Select type	*Note: Allocations for each of the three student groups are published annually at <a href="http://isbe.net/ebfdist">isbe.net/ebfdist</a> under "Reports." Amounts are typically available by September 1. Districts are encouraged to use actual amounts if they are available before transmitting the budget to ISBE.
		English Learners	\$2,356,942.72	Actual	
		Special Education	\$260,034.75	Actual	
			\$4,603,512.37	Actual	



2)	<b>Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</b> Response Required	Low-Income Intervention Teacher	Yes	Low-Income Extended Day Teacher	Yes	Other Investments	Yes	
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
		Low-Income Pupil Support Staff	Yes	Low-Income Summer School Teacher	Yes			
		[Optional - Enter \$]		[Optional - Enter \$]				
Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.) Required		In addition to the major investments above, the district plans to invest in early childhood services, family and community engagement services, instructional materials, and computer and tech equipment.						

3)	<b>Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</b> Response Required	English Learner Intervention Teacher	Yes	English Learner Extended Day Teacher	Yes	English Learner Core Teacher	Yes
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]	
		English Learner Pupil Support Staff		English Learner Summer School Teacher	Yes	Other Investments	Yes
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]	
Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.) Required		Other investments include professional development and curriculum development, workshop and conferences, curriculum resources and materials, and other supplies and materials.					

4)	<b>Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</b> Response Required	Special Education Teacher	Yes	Special Education Psychologist	Yes			
		[Optional - Enter \$]		[Optional - Enter \$]				
		Special Education Instructional Assistant	Yes	Other Investments	Yes			
		[Optional - Enter \$]		[Optional - Enter \$]				
Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.) Required		Other investments include early childhood special education services, family and community engagement services, college and career readiness services, adapted instructional materials, and technology to access learning.						

**Plan Assurances**

Please complete the assurances below related to Article 14C of the Illinois School Code, which stipulates allowable expenditures for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Note that a separate collection of the Bilingual Service Plan takes place before each school year and must be separately reviewed by the Bilingual Parent Advisory Committee (BPAC). Responses in this plan should be aligned with information contained in the Bilingual Service Plan. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners.

**Collaboration Opportunity** - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.

1). "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners."

Required

2). "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parent refusals) who speak the same home language other than English in pre-K."

Required

3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2023."

Required

4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2023-24.

Required 

BPAC Meeting (MM/DD/YYYY)	9/25/2023
Name of Chair	Mariana Diaz

Spending Plan Completion Tracker		
Use the information below to confirm completion of all required questions. Note that the "status" column adjusts to responses, so the tracker is most helpful to consult after you have completed the spending plan.		
Question	Status	Acceptance Criteria
Part 1, Q1	Complete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Complete	A different response must be selected in G11, I11, and L11; cells cannot be blank.
Part 1, Q2 (Narrative)	Complete	Response required only if "Other" selected in G11, I11, or L11; character length of response must be >10 and <=1000, including spaces.
Part 2, Q1	Complete	A numeric value must be entered in cell G31 (estimated or actual Tier Funding, or 0 if appropriations did not include Tier Funding). A type must be selected in cell H31.
Part 2, Q2	Complete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2, Q3	Complete	At least one response must be selected.
Part 2, Q4	Complete	Cells G43, I43, and L43 cannot be blank. "Other" may be selected more than once, but other responses may not be repeated.
Part 2, Q4 (Narrative)	Complete	Response required only if "Other" selected in G43, I43, or L43; character length of response must be >10 and <=1000, including spaces.
Part 2, Q5 (Cell G90)	Complete	Cell G90 must be equal to the value in cell G31.
Part 2, Q5 (Narrative)	Complete	Response required only if a value was entered in cell G89; character length of response must be >10 and <=1000, including spaces.
Part 3, Q1 Low-Income Funds	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H100.
Part 3, Q1 English Learner Funds	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H101.
Part 3, Q1 Spec. Ed. Funds	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H102.
Part 3, Q2	Complete	At least one response must be selected.
Part 3, Q2 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q3	Complete	At least one response must be selected.
Part 3, Q3 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q4	Complete	At least one response must be selected.
Part 3, Q4 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Assurances 1	Complete	Response required if the value entered in cell G101>0.
Assurances 2	Complete	Response required if the value entered in cell G101>0.
Assurances 3	Complete	Response required if "Yes" selected in cell E133.
Assurances 4 (Meeting Date)	Complete	Response required if "Yes" selected in cell E133; enter date in MM/DD/YYYY format.
Assurances 4 (Name of Chair)	Complete	Response required if "Yes" selected in cell E133.

**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 FY2024 budgeted expenditures over actual FY2023 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: **McLean County USD 5**  
RCDT Number: **17064005026**

		Estimated Actual Expenditures, Fiscal Year 2023				Budgeted Expenditures, Fiscal Year 2024			
		(10)	(20)	(80)		(10)	(20)	(80)	
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1. Executive Administration Services	2320	483,042		215,741	698,784	526,555		225,601	752,156
2. Special Area Administration Services	2330	446,384			446,384	507,287		0	507,287
3. Other Support Services - School Administration	2490	68,432			68,432	24,211		0	24,211
4. Direction of Business Support Services	2510	188,675		25,260	213,935	196,928	0	25,264	222,192
5. Internal Services	2570	435,341			435,341	363,550		0	363,550
6. Direction of Central Support Services	2610				0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		1,621,874	0	241,001	1,862,875	1,618,531	0	250,865	1,869,396
<b>9. Estimated Percent Increase (Decrease) for FY2024 (Budgeted) over (Actual) FY 2023</b>									0%



## 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<sup>a</sup> 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.

Please fix errors below before submitting to ISBE.

Budget Item References	Message
<b>1. Deficit Reduction Plan (DefReductPlan 23-27 tab)</b>	
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)	
<b>2. Cover Page (Cover tab)</b>	
District Name must be selected from drop-down. (Cell H13)	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
<b>3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).</b>	
Estimated Beginning Fund Balance July, 1 2023 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 2023 (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
<b>4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2023 (CashSum 5 tab, All Funds) cannot be negative.</b>	
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
<b>5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2024 (CashSum 5 tab - All Funds) cannot be negative.</b>	
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
<b>6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).</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
<b>7. Estimated Revenue (EstRev 6-11 tab)</b>	
Amounts must be input for revenue.	OK
<b>8. Estimated Expenditures (EstExp 12-20 tab)</b>	
Amounts must be input for expenditures.	OK
<b>9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.</b>	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
<b>10. EBF Spending Plan</b>	
All required questions have been answered.	OK

End of Balancing