

District Type:

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School District
Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

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

Accounting Basis:

Accrual

Balanced budget; no Deficit Reduction
Plan is required.

Date of Amended Budget:

(MM/DD/YY)

District Name:

River Trails SD 26

District RCDT No:

05-016-0260-02

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

Budget of River Trails SD 26, County of Cook, State of Illinois, for the Fiscal Year beginning July 1, 2022 and ending June 30, 2023.

WHEREAS the Board of Education of River Trails SD 26, County of Cook, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the 20th day of September, 2022, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;








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

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be beginning July 1, 2022 and ending June 30, 2023.

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 20th day of September, 2022 by a roll call vote of 7 Yeas, and 0 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 to School Finance Report (SFR): <https://sec1.isbe.net/attachmgr/default.aspx>
Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds)1 as of July 1, 2022		19,570,341	2,077,444	807,361	1,496,472	285,292	3,230,965	1,747,656	0	0
RECEIPTS/REVENUES (without Student Activity Funds)										
LOCAL SOURCES	1000	20,889,975	3,244,531	1,272,465	744,693	1,174,380	650,000	20,000	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	5,000	1,523,718	0	412,812	0	767,365	0	0	0
FEDERAL SOURCES	4000	1,342,932	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues 8		22,237,907	4,768,249	1,272,465	1,157,505	1,174,380	1,417,365	20,000	0	0
Receipts/Revenues for "On Behalf" Payments 2	3998	7,000,000								
Total Receipts/Revenues		29,237,907	4,768,249	1,272,465	1,157,505	1,174,380	1,417,365	20,000	0	0
DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)										
INSTRUCTION	1000	14,933,702				336,266			0	
SUPPORT SERVICES	2000	7,636,999	2,280,369		1,471,566	498,334	6,025,110		0	0
COMMUNITY SERVICES	3000	13,909	0		0	0			0	
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,092,000	0	0	0	0	0		0	0
DEBT SERVICES	5000	0	0	1,718,541	0	0			0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0
Total Direct Disbursements/Expenditures 9		23,676,610	2,280,369	1,718,541	1,471,566	834,600	6,025,110		0	0
Disbursements/Expenditures for "On Behalf" Payments 2	4180	7,000,000								
Total Disbursements/Expenditures		30,676,610	2,280,369	1,718,541	1,471,566	834,600	6,025,110		0	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(1,438,703)	2,487,880	(446,076)	(314,061)	339,780	(4,607,745)	20,000	0	0
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment the Working Cash Fund 16	7110									
Abatement of the Working Cash Fund 16	7110		0							
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130		0							
Transfer of Interest	7140									
Transfer from Capital Projects Fund to O&M Fund	7150									
Transfer of Excess Fire Prev & Safety Tax & Interest 3 Proceeds to O&M Fund	7160									
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int 3a Proceeds to Debt Service Fund	7170									
SALE OF BONDS (7200)										
Principal on Bonds Sold 4	7210							0		
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets 5	7300						3,140,000			
Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400			30,000						
Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			3,000						
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			415,000						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			36,841						
Transfer to Capital Projects Fund	7800						3,316,650			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990									
Total Other Sources of Funds 8		0	0	484,841	0	0	6,456,650	0	0	0
OTHER USES OF FUNDS (8000)										
TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund 16	8110							0		
Transfer of Working Cash Fund Interest	8120							0		
Transfer Among Funds	8130	0								
Transfer of Interest 6	8140									
Transfer from Capital Projects Fund to O&M Fund	8150									
Transfer of Excess Fire Prev & Safety Tax & Interest 3 Proceeds to O&M Fund	8160									

Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.										
Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Transfer of Excess Accumulated Fire Prev & Safety Bond 3a and Int Proceeds to Debt Service Fund	8170									
Taxes Pledged to Pay Principal on GASB 87 Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases	8420									
Other Revenues Pledged to Pay Principal on GASB 87 Leases	8430									
Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases	8440	30,000								
Taxes Pledged to Pay Interest on GASB 87 Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases	8520									
Other Revenues Pledged to Pay Interest on GASB 87 Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases	8540	3,000								
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630		415,000							
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740		36,841							
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840		3,316,650							
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990									
Total Other Uses of Funds 9		33,000	3,768,491	0	0	0	0	0	0	0
Total Other Sources/Uses of Fund		(33,000)	(3,768,491)	484,841	0	0	6,456,650	0	0	0
ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2023		18,098,638	796,833	846,126	1,182,411	625,072	5,079,870	1,767,656	0	0
Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2022		71,203								
RECEIPTS/REVENUES (For Student Activity Funds)										
Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	100,000								
DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)										
Total Student Activity Direct Disbursements/Expenditures	1999	100,000								
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0								
Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2023		71,203								
Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2022		19,641,544	2,077,444	807,361	1,496,472	285,292	3,230,965	1,747,656	0	0
RECEIPTS/REVENUES (All Sources with Student Activity Funds)										
LOCAL SOURCES	1000	20,989,975	3,244,531	1,272,465	744,693	1,174,380	650,000	20,000	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	5,000	1,523,718	0	412,812	0	767,365	0	0	0
FEDERAL SOURCES	4000	1,342,932	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues 8		22,337,907	4,768,249	1,272,465	1,157,505	1,174,380	1,417,365	20,000	0	0
Receipts/Revenues for "On Behalf" Payments 2	3998	7,000,000								
Total Receipts/Revenues		29,337,907	4,768,249	1,272,465	1,157,505	1,174,380	1,417,365	20,000	0	0
DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)										
INSTRUCTION	1000	15,033,702				336,266			0	
SUPPORT SERVICES	2000	7,636,999	2,280,369		1,471,566	498,334	6,025,110		0	0
COMMUNITY SERVICES	3000	13,909	0		0	0			0	
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,092,000	0	0	0	0	0		0	0
DEBT SERVICES	5000	0	0	1,718,541	0	0			0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0
Total Direct Disbursements/Expenditures 9		23,776,610	2,280,369	1,718,541	1,471,566	834,600	6,025,110		0	0

<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Disbursements/Expenditures for "On Behalf" Payments 2	4180	7,000,000								
Total Disbursements/Expenditures		30,776,610	2,280,369	1,718,541	1,471,566	834,600	6,025,110		0	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(1,438,703)	2,487,880	(446,076)	(314,061)	339,780	(4,607,745)	20,000	0	0
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
Total Other Sources of Funds 8		0	0	484,841	0	0	6,456,650	0	0	0
OTHER USES OF FUNDS (8000)										
Total Other Uses of Funds 9		33,000	3,768,491	0	0	0	0	0	0	0
Total Other Sources/Uses of Fund		(33,000)	(3,768,491)	484,841	0	0	6,456,650	0	0	0
ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2023		18,169,841	796,833	846,126	1,182,411	625,072	5,079,870	1,767,656	0	0

SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
Object Name											
Salaries	100	16,689,419	983,917		64,646		0		0	0	17,737,982
Employee Benefits	200	3,042,782	161,757		10,969	834,600	0		0	0	4,050,108
Purchased Services	300	1,246,636	423,099	0	971,618		1,633,253		0	0	4,274,606
Supplies & Materials	400	1,304,291	543,150		70,250		0		0	0	1,917,691
Capital Outlay	500	116,000	100,000		354,083		4,391,857		0	0	4,961,940
Other Objects	600	864,782	1,200	1,718,541	0	0	0		0	0	2,584,523
Non-Capitalized Equipment	700	283,700	67,246		0		0		0	0	350,946
Termination Benefits	800	129,000	0		0				0		129,000
Total Expenditures		23,676,610	2,280,369	1,718,541	1,471,566	834,600	6,025,110		0	0	36,006,796

SUMMARY OF CASH TRANSACTIONS

Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2022		21,562,972	2,177,620	858,226	1,608,229	206,802	3,652,879	1,746,461	0	0
Total Direct Receipts & Other Sources 8		22,237,907	4,768,249	1,757,306	1,157,505	1,174,380	7,874,015	20,000	0	0
OTHER RECEIPTS										
Interfund Loans Payable (Loans from Other Funds)	411									
Interfund Loans Receivable (Repayment of Loans)	141									
Notes and Warrants Payable	433									
Other Current Assets	199									
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		22,237,907	4,768,249	1,757,306	1,157,505	1,174,380	7,874,015	20,000	0	0
Total Amount Available		43,800,879	6,945,869	2,615,532	2,765,734	1,381,182	11,526,894	1,766,461	0	0
Total Direct Disbursements & Other Uses 9		23,709,610	6,048,860	1,718,541	1,471,566	834,600	6,025,110	0	0	0
OTHER DISBURSEMENTS										
Interfund Loans Receivable (Loans to Other Funds) 10	141									
Interfund Loans Payable (Repayment of Loans)	411									
Notes and Warrants Payable	433									
Other Current Liabilities	499									
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		23,709,610	6,048,860	1,718,541	1,471,566	834,600	6,025,110	0	0	0
ENDING CASH BALANCE ON HAND (without Student Activity Funds)7 as of June 30, 2023		20,091,269	897,009	896,991	1,294,168	546,582	5,501,784	1,766,461	0	0
Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2022		71,203								
Total Direct Receipts & Other Sources 8		100,000								
Total Amount Available		171,203								
Total Direct Disbursements & Other Uses 9		100,000								
Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2023		71,203								
Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2022		21,634,175	2,177,620	858,226	1,608,229	206,802	3,652,879	1,746,461	0	0
Total Direct Receipts & Other Sources 8		22,337,907	4,768,249	1,757,306	1,157,505	1,174,380	7,874,015	20,000	0	0
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		22,337,907	4,768,249	1,757,306	1,157,505	1,174,380	7,874,015	20,000	0	0
Total Amount Available		43,972,082	6,945,869	2,615,532	2,765,734	1,381,182	11,526,894	1,766,461	0	0
Total Direct Disbursements & Other Uses 9		23,809,610	6,048,860	1,718,541	1,471,566	834,600	6,025,110	0	0	0
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		23,809,610	6,048,860	1,718,541	1,471,566	834,600	6,025,110	0	0	0
Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2023		20,162,472	897,009	896,991	1,294,168	546,582	5,501,784	1,766,461	0	0

Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
Designated Purposes Levies 11 (1110-1120)		17,273,911	3,204,531	1,262,465	634,693	571,190				
Leasing Purposes Levy 12	1130									
Special Education Purposes Levy	1140	1,844,914								
FICA and Medicare Only Levies	1150					571,190				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
Total Ad Valorem Taxes Levied by District		19,118,825	3,204,531	1,262,465	634,693	1,142,380	0	0	0	0
PAYMENTS IN LIEU OF TAXES	1200									
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authority	1220									
Corporate Personal Property Replacement Taxes13	1230	1,000,000				30,000				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
Total Payments in Lieu of Taxes		1,000,000	0	0	0	30,000	0	0	0	0
TUITION	1300									
Regular Tuition from Pupils or Parents (In State)	1311	45,000								
Regular Tuition from Other Districts (In State)	1312									
Regular Tuition from Other Sources (In State)	1313									
Regular Tuition from Other Sources (Out of State)	1314									
Summer School Tuition from Pupils or Parents (In State)	1321	7,500								
Summer School Tuition from Other Districts (In State)	1322									
Summer School Tuition from Other Sources (In State)	1323									
Summer School Tuition from Other Sources (Out of State)	1324									
CTE Tuition from Pupils or Parents (In State)	1331									
CTE Tuition from Other Districts (In State)	1332									
CTE Tuition from Other Sources (In State)	1333									
CTE Tuition from Other Sources (Out of State)	1334									
Special Education Tuition from Pupils or Parents (In State)	1341									
Special Education Tuition from Other Districts (In State)	1342									
Special Education Tuition from Other Sources (In State)	1343									
Special Education Tuition from Other Sources (Out of State)	1344									
Adult Tuition from Pupils or Parents (In State)	1351									
Adult Tuition from Other Districts (In State)	1352									
Adult Tuition from Other Sources (In State)	1353									
Adult Tuition from Other Sources (Out of State)	1354									
Total Tuition		52,500								
TRANSPORTATION FEES	1400									
Regular Transportation Fees from Pupils or Parents (In State)	1411				100,000					
Regular Transportation Fees from Other Districts (In State)	1412									
Regular Transportation Fees from Other Sources (In State)	1413									
Regular Transportation Fees from Co-curricular Activities (In State)	1415									
Regular Transportation Fees from Other Sources (Out of State)	1416									
Summer School Transportation Fees from Pupils or Parents (In State)	1421									
Summer School Transportation Fees from Other Districts (In State)	1422									
Summer School Transportation Fees from Other Sources (In State)	1423									
Summer School Transportation Fees from Other Sources (Out of State)	1424									
CTE Transportation Fees from Pupils or Parents (In State)	1431									
CTE Transportation Fees from Other Districts (In State)	1432									
CTE Transportation Fees from Other Sources (In State)	1433									
CTE Transportation Fees from Other Sources (Out of State)	1434									

Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Special Education Transportation Fees from Pupils or Parents (In State)	1441									
Special Education Transportation Fees from Other Districts (In State)	1442									
Special Education Transportation Fees from Other Sources (In State)	1443									
Special Education Transportation Fees from Other Sources (Out of State)	1444									
Adult Transportation Fees from Pupils or Parents (In State)	1451									
Adult Transportation Fees from Other Districts (In State)	1452									
Adult Transportation Fees from Other Sources (In State)	1453									
Adult Transportation Fees from Other Sources (Out of State)	1454									
Total Transportation Fees					100,000					
EARNINGS ON INVESTMENTS	1500									
Interest on Investments	1510	200,000	40,000	10,000	10,000	2,000		20,000		
Gain or Loss on Sale of Investments	1520									
Total Earnings on Investments		200,000	40,000	10,000	10,000	2,000	0	20,000	0	0
FOOD SERVICE	1600									
Sales to Pupils - Lunch	1611	270,000								
Sales to Pupils - Breakfast	1612									
Sales to Pupils - A la Carte	1613									
Sales to Pupils - Other (Describe & Itemize)	1614									
Sales to Adults	1620									
Other Food Service (Describe & Itemize)	1690									
Total Food Service		270,000								
DISTRICT/SCHOOL ACTIVITY INCOME	1700									
Admissions - Athletic	1711									
Admissions - Other	1719									
Fees	1720									
Book Store Sales	1730									
Other District/School Activity Revenue (Describe & Itemize)	1790									
Student Activity Fund Revenues	1799	100,000								
Total District/School Activity Income (without Student Activity Funds 1799)		0	0							
Total District/School Activity Income (with Student Activity Funds 1799)		100,000								
TEXTBOOK INCOME	1800									
Textbook Rentals - Regular Textbooks	1811	195,000								
Textbook Rentals - Summer School Textbooks	1812									
Textbook Rentals - Adult/Continuing Education Textbooks	1813									
Textbook Rentals - Other (Describe & Itemize)	1819									
Textbook Sales - Regular Textbooks	1821									
Textbook Sales - Summer School	1822									
Textbook Sales - Adult/Continuing Education	1823									
Textbook Sales - Other (Describe & Itemize)	1829									
Other Textbook Income (Describe & Itemize)	1890									
Total Textbooks		195,000								
OTHER REVENUE FROM LOCAL SOURCES	1900									
Rentals	1910									
Contributions and Donations from Private Sources	1920									
Impact Fees from Municipal or County Governments	1930									
Services Provided Other Districts	1940									
Refund of Prior Years' Expenditures	1950									
Payments of Surplus Moneys from TIF Districts	1960									
Drivers' Education Fees	1970									
Proceeds from Vendors' Contracts	1980	18,500								
School Facility Occupation Tax Proceeds	1983									
Payment from Other Districts	1991									

Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Sale of Vocational Projects	1992									
Other Local Fees <i>(Describe & Itemize)</i>	1993	35,150								
Other Local Revenues <i>(Describe & Itemize)</i>	1999						650,000			
Total Other Revenue from Local Sources		53,650	0	0	0	0	650,000	0	0	0
Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	20,889,975	3,244,531	1,272,465	744,693	1,174,380	650,000	20,000	0	0
Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		20,989,975								
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
Flow-Through Revenue from State Sources	2100									
Flow-Through Revenue from Federal Sources	2200									
Other Flow-Through Revenue <i>(Describe & Itemize)</i>	2300									
Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
UNRESTRICTED GRANTS-IN-AID (3001-3099)										
Evidence Based Funding Formula (Section 18-8.15)	3001	0	1,523,718							
Reorganization Incentives (Accounts 3005-3021)	3005									
Fast Growth District Grants	3030									
Other Unrestricted Grants-In-Aid From State Sources <i>(Describe & Itemize)</i>	3099									
Total Unrestricted Grants-In-Aid		0	1,523,718	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID (3100-3900)										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100									
Special Education - Funding for Children Requiring Sp Ed Services	3105									
Special Education - Personnel	3110									
Special Education - Orphanage - Individual	3120									
Special Education - Orphanage - Summer Individual	3130									
Special Education - Summer School	3145									
Special Education - Other <i>(Describe & Itemize)</i>	3199									
Total Special Education		0	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220									
CTE - WECEP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other <i>(Describe & Itemize)</i>	3299									
Total Career and Technical Education		0	0			0				
BILINGUAL EDUCATION										
Bilingual Education - Downstate - TPI and TBE	3305									
Bilingual Education - Downstate - Transitional Bilingual Education	3310									
Total Bilingual Education		0				0				
State Free Lunch & Breakfast	3360	5,000								
School Breakfast Initiative	3365									
Driver Education	3370									
Adult Education (from ICCB)	3410									
Adult Education - Other <i>(Describe & Itemize)</i>	3499									
TRANSPORTATION										
Transportation - Regular and Vocational	3500				5,000					
Transportation - Special Education	3510				125,000					

Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Transportation - Other (Describe & Itemize)	3599									
Total Transportation		0	0		130,000	0				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705									
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Technology for Success	3780									
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925									
Other Restricted Revenue from State Sources (Describe & Itemize)	3999				282,812		767,365			
Total Restricted Grants-In-Aid		5,000	0	0	412,812	0	767,365	0	0	0
Total Receipts/Revenues from State Sources	3000	5,000	1,523,718	0	412,812	0	767,365	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4009									
Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)	(4045-4090)									
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4090									
Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)	GOVT.									
TITLE V										
Title V - Flexibility and Accountability	4100									
Title V - SEA Projects	4105									
Title V - Rural Education Initiative (REI)	4107									
Title V - Other (Describe & Itemize)	4199									
Total Title V		0	0		0	0				
FOOD SERVICE										
Breakfast Start-Up Expansion	4200									
National School Lunch Program	4210	265,000								
Special Milk Program	4215									
School Breakfast Program	4220	55,000								
Summer Food Service Admin/Program	4225									
Child and Adult Care Food Program	4226									
Fresh Fruit and Vegetables	4240	110,000								
Food Service - Other (Describe & Itemize)	4299									
Total Food Service		430,000				0				
TITLE I										
Title I - Low Income	4300	142,839								
Title I - Low Income - Neglected, Private	4305									
Title I - Migrant Education	4340									
Title I - Other (Describe & Itemize)	4399									

Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Total Title I		142,839	0		0	0				
TITLE IV										
Title IV - Student Support & Academic Enrichment Grant	4400	10,091								
Title IV - 21st Century	4421									
Title IV - Other (Describe & Itemize)	4499									
Total Title IV		10,091	0		0	0				
FEDERAL - SPECIAL EDUCATION										
Federal Special Education - Preschool Flow-Through	4600	14,806								
Federal Special Education - Preschool Discretionary	4605									
Federal Special Education - IDEA Flow Through	4620	425,783								
Federal Special Education - IDEA Room & Board	4625									
Federal Special Education - IDEA Discretionary	4630									
Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
Total Federal Special Education		440,589	0		0	0				
CTE - PERKINS										
CTE - Perkins-Title IIIIE Tech Prep	4770									
CTE - Other (Describe & Itemize)	4799									
Total CTE - Perkins		0	0			0				
Federal - Adult Education	4810									
ARRA - General State Aid - Education Stabilization	4850									
ARRA - Title I - Low Income	4851									
ARRA - Title I - Neglected, Private	4852									
ARRA - Title I - Delinquent, Private	4853									
ARRA - Title I - School Improvement (Part A)	4854									
ARRA - Title I - School Improvement (Section 1003g)	4855									
ARRA - IDEA - Part B - Preschool	4856									
ARRA - IDEA - Part B - Flow-Through	4857	83,417								
ARRA - Title IID - Technology - Formula	4860									
ARRA - Title IID - Technology - Competitive	4861									
ARRA - McKinney - Vento Homeless Education	4862									
ARRA - Child Nutrition Equipment Assistance	4863									
Impact Aid Formula Grants	4864									
Impact Aid Competitive Grants	4865									
Qualified Zone Academy Bond Tax Credits	4866									
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
ARRA - General State Aid - Other Government Services Stabilization	4870									
Other ARRA Funds - II	4871									
Other ARRA Funds - III	4872									
Other ARRA Funds - IV	4873									
Other ARRA Funds - V	4874									
ARRA - Early Childhood	4875									
Other ARRA Funds - VII	4876									
Other ARRA Funds - VIII	4877									
Other ARRA Funds - IX	4878									
Other ARRA Funds - X	4879									
Other ARRA Funds - Ed Job Fund Program	4880									
Total Stimulus Programs		83,417	0	0	0	0	0		0	0
Race to the Top Program	4901									
Race to the Top - Preschool Expansion Grant	4902									
Title III - Instruction for English Learners & Immigrant Students	4905									

Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Title III - English Language Acquisition	4909	34,300								
McKinney Education for Homeless Children	4920									
Title II - Eisenhower - Professional Development Formula	4930									
Title II - Teacher Quality	4932	29,696								
Federal Charter Schools	4960									
State Assessment Grants	4981									
Grant for State Assessments and Related Activities	4982									
Medicaid Matching Funds - Administrative Outreach	4991	10,000								
Medicaid Matching Funds - Fee-For-Service Program	4992	40,000								
Other Restricted Grants Received from Fed. Govt. thru State <i>(Describe & Itemize)</i>	4998	122,000								
Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,342,932	0	0	0	0	0		0	0
TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,342,932	0	0	0	0	0	0	0	0
TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		22,237,907	4,768,249	1,272,465	1,157,505	1,174,380	1,417,365	20,000	0	0
TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		22,337,907								

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
10 - EDUCATIONAL FUND (ED)										
INSTRUCTION (ED)	1000									
Regular Programs	1100	8,059,621	1,059,614	800	605,971	106,000	1,600	193,000		10,026,606
Tuition Payment to Charter Schools	1115			9,150						9,150
Pre-K Programs	1125									0
Special Education Programs (Functions 1200 - 1220)	1200	1,616,251	392,574	750	21,850			1,500		2,032,925
Special Education Programs Pre-K	1225	323,167	85,819	800	2,080					411,866
Remedial and Supplemental Programs K-12	1250	676,573	127,518	1,500	1,910					807,501
Remedial and Supplemental Programs Pre-K	1275	65,447	19,140		360					84,947
Adult/Continuing Education Programs	1300									0
CTE Programs	1400									0
Interscholastic Programs	1500			3,800	4,250		3,500			11,550
Summer School Programs	1600	57,821	3,999		5,000		25,000			91,820
Gifted Programs	1650	150,332	28,318		7,360		500			186,510
Driver's Education Programs	1700									0
Bilingual Programs	1800	1,039,346	159,129		17,352					1,215,827
Truant Alternative & Optional Programs	1900									0
Pre-K Programs - Private Tuition	1910									0
Regular K-12 Programs - Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912						50,000			50,000
Special Education Programs Pre-K Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interscholastic Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919						5,000			5,000
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Truants Alternative/Optional Programs Private Tuition	1922									0
Student Activity Fund Expenditures	1999						100,000			100,000
Total Instruction14 (Without Student Activity Funds 1999)	1000	11,988,558	1,876,111	16,800	666,133	106,000	85,600	194,500	0	14,933,702
Total Instruction14 (With Student Activity Funds 1999)	1000	11,988,558	1,876,111	16,800	666,133	106,000	185,600	194,500	0	15,033,702
SUPPORT SERVICES (ED)	2000									
Support Services - Pupil	2100									
Attendance & Social Work Services	2110	415,494	70,075	4,620	6,764					496,953
Guidance Services	2120									0
Health Services	2130	255,151	58,970		4,500					318,621
Psychological Services	2140	221,455	51,203		1,200					273,858
Speech Pathology & Audiology Services	2150	314,835	75,667		2,455					392,957
Other Support Services - Pupils (Describe & Itemize)	2190									0
Total Support Services - Pupil	2100	1,206,935	255,915	4,620	14,919	0	0	0	0	1,482,389
Support Services - Instructional Staff	2200									
Improvement of Instruction Services	2210	224,804	104,081	84,005	11,500				110,000	534,390
Educational Media Services	2220	748,528	171,676	23,000	18,800		600			962,604
Assessment & Testing	2230			3,000	30,400					33,400
Total Support Services - Instructional Staff	2200	973,332	275,757	110,005	60,700	0	600	0	110,000	1,530,394
Support Services - General Administration	2300									
Board of Education Services	2310			124,350	13,500		14,277	5,000		157,127
Executive Administration Services	2320	275,322	68,919	7,650	2,950		3,000			357,841
Special Area Administration Services	2330	215,969	55,546	4,500	1,250		750			278,015
Tort Immunity Services	2361									0
	2365			167,334						167,334
Total Support Services - General Administration	2300	491,291	124,465	303,834	17,700	0	18,027	5,000	0	960,317
Support Services - School Administration	2400									
Office of the Principal Services	2410	1,169,226	324,047	10,760	25,042		2,350	5,000		1,536,425
Other Support Services - School Administration (Describe & Itemize)	2490									0
Total Support Services - School Administration	2400	1,169,226	324,047	10,760	25,042	0	2,350	5,000	0	1,536,425
Support Services - Business	2500									
Direction of Business Support Services	2510	208,525	36,000	5,250	330		1,080	1,000		252,185
Fiscal Services	2520	282,892	50,157	402,909	27,075	10,000	5,425	73,000	19,000	870,458
Operation & Maintenance of Plant Services	2540									0
Pupil Transportation Services	2550									0
Food Services	2560	284,998	74,732	7,920	488,850		1,200	4,200		861,900
Internal Services	2570			37,000						37,000
Total Support Services - Business	2500	776,415	160,889	453,079	516,255	10,000	7,705	78,200	19,000	2,021,543
Support Services - Central	2600									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630	62,662	10,969	1,000	800		500	1,000		76,931
Staff Services	2640	15,000	14,000							29,000
Data Processing Services	2660									0
Total Support Services - Central	2600	77,662	24,969	1,000	800	0	500	1,000	0	105,931
Other Support Services - Misc. (Describe & Itemize)	2900									0
Total Support Services	2000	4,694,861	1,166,042	883,298	635,416	10,000	29,182	89,200	129,000	7,636,999
COMMUNITY SERVICES (ED)	3000	6,000	629	4,538	2,742					13,909
PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120			342,000			750,000			1,092,000
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4100			342,000			750,000			1,092,000
Payments for Regular Programs - Tuition	4210									0
Payments for Special Education Programs - Tuition	4220									0
Payments for Adult/Continuing Education Programs - Tuition	4230									0
Payments for CTE Programs - Tuition	4240									0
Payments for Community College Programs - Tuition	4270									0
Payments for Other Programs - Tuition	4280									0
Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
Payments for Regular Programs - Transfers	4310									0
Payments for Special Education Programs - Transfers	4320									0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0
Payments for CTE Programs - Transfers	4340									0

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
Payments for Community College Program - Transfers	4370									0
Payments for Other Programs - Transfers	4380									0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
Payments to Other Dist & Govt Units (Out of State)	4400									0
Total Payments to Other Dist & Govt Units	4000			342,000			750,000			1,092,000
DEBT SERVICE (ED)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Property Repl Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (ED)	6000									0
Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		16,689,419	3,042,782	1,246,636	1,304,291	116,000	864,782	283,700	129,000	23,676,610
Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		16,689,419	3,042,782	1,246,636	1,304,291	116,000	964,782	283,700	129,000	23,776,610
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(1,438,703)
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(1,438,703)
20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
SUPPORT SERVICES (O&M)	2000									
Support Services - Pupil	2100									
Other Support Services - Pupils (Describe & Itemize)	2190									0
Support Services - Business	2500									
Direction of Business Support Services	2510									0
Facilities Acquisition & Construction Services	2530			20,000	13,750	44,000		27,250		105,000
Operation & Maintenance of Plant Services	2540	983,917	161,757	403,099	529,400	56,000	1,200	39,996		2,175,369
Pupil Transportation Services	2550									0
Food Services	2560									0
Total Support Services - Business	2500	983,917	161,757	423,099	543,150	100,000	1,200	67,246	0	2,280,369
Other Support Services - Misc. (Describe & Itemize)	2900									0
Total Support Services	2000	983,917	161,757	423,099	543,150	100,000	1,200	67,246	0	2,280,369
COMMUNITY SERVICES (O&M)	3000									0
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Payments for CTE Program	4140									0
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
Payments to Other Dist & Govt Units (Out of State) 1.4	4400									0
Total Payments to Other Dist & Govt Unit	4000			0			0			0
DEBT SERVICE (O&M)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (O&M)	6000									0
Total Direct Disbursements/Expenditures		983,917	161,757	423,099	543,150	100,000	1,200	67,246	0	2,280,369
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,487,880
30 - DEBT SERVICE FUND (DS)										
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110									
Payments for Special Education Programs	4120									
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
DEBT SERVICE (DS)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest On Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200						456,691			456,691
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired) (Describe & Itemize)	5300						1,255,000			1,255,000
Debt Service - Other (Describe & Itemize)	5400						6,850			6,850
Total Debt Service	5000			0			1,718,541			1,718,541
PROVISION FOR CONTINGENCIES (DS)	6000									0
Total Direct Disbursements/Expenditures				0			1,718,541			1,718,541
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(446,076)
40 - TRANSPORTATION FUND (TR)										
SUPPORT SERVICES (TR)	2000									
Support Services - Pupils	2100									
Other Support Services - Pupils (Describe & Itemize)	2190									0
Support Services - Business										
Pupil Transportation Services	2550	64,646	10,969	971,618	70,250	354,083				1,471,566

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
Other Support Services - Business (Describe & Itemize)	2000									0
Total Support Services	2000	64,646	10,969	971,618	70,250	354,083	0	0	0	1,471,566
COMMUNITY SERVICES (TR)	3000									0
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Program	4110									0
Payments for Special Education Programs	4120									0
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
Total Payments to Other Dist & Govt Units	4000			0			0			0
DEBT SERVICE (TR)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest On Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
Debt Service - Other (Describe & Itemize)	5400									
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (TR)	6000									0
Total Direct Disbursements/Expenditures		64,646	10,969	971,618	70,250	354,083	0	0	0	1,471,566
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(314,061)
50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
INSTRUCTION (MR/SS)	1000									
Regular Program	1100		153,016							153,016
Pre-K Programs	1125									0
Special Education Programs (Functions 1200-1220)	1200		113,052							113,052
Special Education Programs Pre-K	1225		27,235							27,235
Remedial and Supplemental Programs K-12	1250		9,768							9,768
Remedial and Supplemental Programs Pre-K	1275		4,391							4,391
Adult/Continuing Education Programs	1300									0
CTE Programs	1400									0
Interscholastic Programs	1500									0
Summer School Programs	1600		2,601							2,601
Gifted Programs	1650		2,180							2,180
Driver's Education Programs	1700									0
Bilingual Programs	1800		24,023							24,023
Truant Alternative & Optional Programs	1900									0
Total Instruction	1000		336,266							336,266
SUPPORT SERVICES (MR/SS)	2000									
Support Services - Pupil	2100									
Attendance & Social Work Services	2110		6,025							6,025
Guidance Services	2120									0
Health Services	2130		42,288							42,288
Psychological Services	2140		3,095							3,095
Speech Pathology & Audiology Services	2150		5,537							5,537
Other Support Services - Pupils (Describe & Itemize)	2190									0
Total Support Services - Pupil	2100		56,945							56,945
Support Services - Instructional Staff	2200									
Improvement of Instruction Services	2210		2,159							2,159
Educational Media Services	2220		71,652							71,652
Assessment & Testing	2230									0
Total Support Services - Instructional Staff	2200		73,811							73,811
Support Services - General Administration	2300									
Board of Education Services	2310									0
Executive Administration Services	2320		15,213							15,213
Special Area Administrative Services	2330		15,106							15,106
Claims Paid from Self Insurance Fund	2361									0
Risk Management and Claims Services Payments	2365									0
Total Support Services - General Administration	2300		30,319							30,319
Support Services - School Administration	2400									
Office of the Principal Services	2410		62,746							62,746
Other Support Services - School Administration (Describe & Itemize)	2490									0
Total Support Services - School Administration	2400		62,746							62,746
Support Services - Business	2500									
Direction of Business Support Services	2510		3,024							3,024
Fiscal Services	2520		45,626							45,626
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Service	2540		157,217							157,217
Pupil Transportation Services	2550		10,323							10,323
Food Services	2560		48,052							48,052
Internal Services	2570									0
Total Support Services - Business	2500		264,242							264,242
Support Services - Central	2600									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630		10,271							10,271
Staff Services	2640									0
Data Processing Services	2660									0
Total Support Services - Central	2600		10,271							10,271
Other Support Services - Misc. (Describe & Itemize)	2900									0
Total Support Services	2000		498,334							498,334
COMMUNITY SERVICES (MR/SS)	3000									0

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
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
Payments for Regular Programs	4110									
Payments for Special Education Programs	4120									
Payments for CTE Programs	4140									
Total Payments to Other Dist & Govt Units	4000		0							0
DEBT SERVICE (MR/SS)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Rep'l Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
Total Direct Disbursements/Expenditures			834,600				0			834,600
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										339,780
60 - CAPITAL PROJECTS (CP)										
SUPPORT SERVICES (CP)	2000									
Support Services - Business										
Facilities Acquisition & Construction Services	2530			1,633,253		4,391,857				6,025,110
Other Support Services - Business (Describe & Itemize)	2900									0
Total Support Services	2000	0	0	1,633,253	0	4,391,857	0	0		6,025,110
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments to Regular Programs	4110									0
Payment for Special Education Programs	4120									0
Payment for CTE Programs	4140									0
Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190									0
Total Payments to Other Districts & Govt Units	4000			0			0			0
PROVISION FOR CONTINGENCIES (CP)	6000									0
Total Direct Disbursements/Expenditures		0	0	1,633,253	0	4,391,857	0	0		6,025,110
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,607,745)
70 WORKING CASH FUND (WC)										
80 - TORT FUND (TF)										
INSTRUCTION (TF)	1000									
Regular Programs	1100									0
Tuition Payment to Charter Schools	1115									0
Pre-K Programs	1125									0
Special Education Programs (Functions 1200 - 1220)	1200									0
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250									0
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400									0
Interscholastic Programs	1500									0
Summer School Programs	1600									0
Gifted Programs	1650									0
Driver's Education Programs	1700									0
Bilingual Programs	1800									0
Truant Alternative & Optional Programs	1900									0
Pre-K Programs - Private Tuition	1910									0
Regular K-12 Programs Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912									0
Special Education Programs Pre-K Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interscholastic Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Truants Alternative/Opt Ed Programs Private Tuition	1922									0
Total Instruction	1000	0	0	0	0	0	0	0	0	0
SUPPORT SERVICES (TF)	2000									
Support Services - Pupil	2100									
Attendance & Social Work Services	2110									0
Guidance Services	2120									0
Health Services	2130									0
Psychological Services	2140									0
Speech Pathology & Audiology Services	2150									0
Other Support Services - Pupils (Describe & Itemize)	2190									0
Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0
Support Services - Instructional Staff	2200									
Improvement of Instruction Services	2210									0
Educational Media Services	2220									0
Assessment & Testing	2230									0
Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
Support Services - General Administration	2300									
Board of Education Services	2310									0
Executive Administration Services	2320									0
Special Area Administration Services	2330									0
Claims Paid from Self Insurance Fund	2361									0
Risk Management and Claims Services Payments	2365									0
Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0
Support Services - School Administration	2400									
Office of the Principal Services	2410									0
Other Support Services - School Administration (Describe & Itemize)	2490									0
Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0

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
Support Services - Business	2500									
Direction of Business Support Services	2510									0
Fiscal Services	2520									0
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Services	2540									0
Pupil Transportation Services	2550									0
Food Services	2560									0
Internal Services	2570									0
Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
Support Services - Central	2600									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630									0
Staff Services	2640									0
Data Processing Services	2660									0
Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
Other Support Services - Misc. (Describe & Itemize)	2900									0
Total Support Services	2000	0	0	0	0	0	0	0	0	0
COMMUNITY SERVICES (TF)	3000									0
PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4100		0				0			0
Payments for Regular Programs - Tuition	4210									0
Payments for Special Education Programs - Tuition	4220									0
Payments for Adult/Continuing Education Programs - Tuition	4230									0
Payments for CTE Programs - Tuition	4240									0
Payments for Community College Programs - Tuition	4270									0
Payments for Other Programs - Tuition	4280									0
Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
Payments for Regular Programs - Transfers	4310									0
Payments for Special Education Programs - Transfers	4320									0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0
Payments for CTE Programs - Transfers	4340									0
Payments for Community College Program - Transfers	4370									0
Payments for Other Programs - Transfers	4380									0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
Payments to Other Dist & Govt Units (Out of State)	4400									0
Total Payments to Other Dist & Govt Units	4000			0			0			0
DEBT SERVICE (TF)	5000									
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
Debt Service - Interest on Long-Term Debt	5200									0
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
Debt Service - Other (Describe & Itemize)	5400									0
Total Debt Service	5000			0			0			0
PROVISION FOR CONTINGENCIES (TF)	6000									0
Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
SUPPORT SERVICES (FP&S)	2000									
Support Services - Business	2500									
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Service	2540									0
Total Support Services - Business	2500	0	0	0	0	0	0	0		0
Other Support Services - Misc. (Describe & Itemize)	2900									0
Total Support Services	2000	0	0	0	0	0	0	0		0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
Payments to Regular Programs	4110									
Payments to Special Education Programs	4120									
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
Total Payments to Other Districts & Govt Units (FP&S)	4000						0			0
DEBT SERVICE (FP&S)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									
Total Debt Service	5000						0			0
PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

[illegible]

[illegible]

[illegible]

Fund-Account Number		Source of Revenue/Use of Expense	Amount
10-4998	Other Restricted Grants Received from Fed. Govt. thru State	From ESSER III for additional staff and materials	\$122,000
Estimated Expenditures			
30-5300	Debt Service - Payments of Principal on Long-Term Debt	Principal paid on Bonds	\$1,255,000
30-5400	Debt Service - Other	Fees paid on Bonds	\$6,850

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	22,237,907	4,768,249	1,157,505	20,000	28,183,661
Direct Expenditures	23,676,610	2,280,369	1,471,566		27,428,545
Difference	(1,438,703)	2,487,880	(314,061)	20,000	755,116
Estimated Fund Balance - June 30, 2023	18,098,638	796,833	1,182,411	1,767,656	21,845,538
#ERROR!					

A deficit reduction plan is required if the local board of education adopts (or amends) the 2022-2023 school district budget in which the "operating funds" listed above result in direct revenues (line 9, BudgetSum 2-4) being less than direct expenditures (line 19, BudgetSum 2-4) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81, BudgetSum 2-4).

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 2021-2022 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 23-27) to ISBE within 30 days after acceptance of the AFR.

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

*School Districts Only		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2022-2023					ESTIMATED BUDGET FY2023-2024					ESTIMATED BUDGET FY2024-2025		
#ERROR! District Number														
River Trails SD 26 District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund
ESTIMATED BEGINNING FUND BALANCE <i>equal prior Ending Fund Balance</i>		19,570,341	2,077,444	1,496,472	1,747,656	24,891,913	18,098,638	796,833	1,182,411	1,767,656	21,845,538	18,098,638	796,833	1,182,411
RECEIPTS/REVENUES	Acct #													
LOCAL SOURCES	1000	20,889,975	3,244,531	744,693	20,000	24,899,199					0			
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0					0			
STATE SOURCES	3000	5,000	1,523,718	412,812	0	1,941,530					0			
FEDERAL SOURCES	4000	1,342,932	0	0	0	1,342,932					0			
Total Receipts/Revenues		22,237,907	4,768,249	1,157,505	20,000	28,183,661	0	0	0	0	0	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct #													
INSTRUCTION	1000	14,933,702				14,933,702					0			
SUPPORT SERVICES	2000	7,636,999	2,280,369	1,471,566		11,388,934					0			
COMMUNITY SERVICES	3000	13,909	0	0		13,909					0			
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,092,000	0	0		1,092,000					0			
DEBT SERVICES	5000	0	0	0		0					0			
PROVISION FOR CONTINGENCIES	6000	0	0	0		0					0			
Total Disbursements/Expenditures		23,676,610	2,280,369	1,471,566		27,428,545	0	0	0		0	0	0	0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,438,703)	2,487,880	(314,061)	20,000	755,116	0	0	0	0	0	0	0	0
OTHER SOURCES/USES OF FUNDS														
OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0					0			
OTHER USES OF FUNDS (8000)		33,000	3,768,491	0	0	3,801,491					0			
TOTAL OTHER SOURCES/USES OF FUNDS		(33,000)	(3,768,491)	0	0	(3,801,491)	0	0	0	0	0	0	0	0
ESTIMATED ENDING FUND BALANCE		18,098,638	796,833	1,182,411	1,767,656	21,845,538	18,098,638	796,833	1,182,411	1,767,656	21,845,538	18,098,638	796,833	1,182,411

*SCHOOL Districts Only				ESTIMATED BUDGET FY2025-2026				SUMMARY				
#ERROR! District Number								BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET				
River Trails SD 26 District Name								Date of Adoption: <div></div> <small>(Enter as MM/DD/YY)</small>				
		Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	FY2022-2023	FY2023-2024	FY2024-2025	FY2025-2026
ESTIMATED BEGINNING FUND BALANCE <i>equal prior Ending Fund Balance</i>		(must)										
RECEIPTS/REVENUES	Acct #	1,767,656	21,845,538	18,098,638	796,833	1,182,411	1,767,656	21,845,538	24,891,913	21,845,538	21,845,538	21,845,538
LOCAL SOURCES	1000		0					0	24,899,199	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000		0					0	0	0	0	0
STATE SOURCES	3000		0					0	1,941,530	0	0	0
FEDERAL SOURCES	4000		0					0	1,342,932	0	0	0
Total Receipts/Revenues		0	0	0	0	0	0	0	28,183,661	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct #											
INSTRUCTION	1000		0					0	14,933,702	0	0	0
SUPPORT SERVICES	2000		0					0	11,388,934	0	0	0
COMMUNITY SERVICES	3000		0					0	13,909	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000		0					0	1,092,000	0	0	0
DEBT SERVICES	5000		0					0	0	0	0	0
PROVISION FOR CONTINGENCIES	6000		0					0	0	0	0	0
Total Disbursements/Expenditures			0	0	0	0		0	27,428,545	0	0	0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0	0	0	755,116	0	0	0
OTHER SOURCES/USES OF FUNDS												
OTHER SOURCES OF FUNDS (7000)			0					0	0	0	0	0
OTHER USES OF FUNDS (8000)			0					0	3,801,491	0	0	0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	0	0	(3,801,491)	0	0	0
ESTIMATED ENDING FUND BALANCE		1,767,656	21,845,538	18,098,638	796,833	1,182,411	1,767,656	21,845,538	21,845,538	21,845,538	21,845,538	21,845,538

Deficit Reduction Plan-Background/Assumptions (School Districts Only)
Fiscal Year 2022-2023
through Fiscal Year 2025-2026

#ERROR!

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

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

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.
- 3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5 The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS	
This worksheet checks various cells to assure that selected items are in balance.	
Out-of-balance conditions are marked here with an error message.	
<i>Once all errors are corrected, you may save your budget and submit to ISBE.</i>	
Budget Item References	Message
Are all errors corrected?	#ERROR!
1. Deficit Reduction Plan (DefReductPlan 23-27 tab)	
Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	#ERROR!
If required, is Deficit Reduction Plan completed? (DefReductPlan 23-27 tab)	#ERROR!
2. Cover Page (Cover tab)	
District Name must be selected from drop-down. (Cell H13) (Do not type full district name manually.)	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet.	OK
Board Names must be typed on Cover sheet.	ERROR - TYPE BOARD NAMES
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2022 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Estimated Activity Fund Beginning Fund Balance July, 1 2022 (Cell C83) (Cell must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on GASB 87 Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on GASB 87 Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2022 (CashSum 5 tab, All Funds) cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
Activity Funds (Cell C23)	OK
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2023 (CashSum 5 tab - All Funds) cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - Cell F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - Cell H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK
7. Estimated Revenue (EstRev 6-11 tab)	
Amounts must be input for revenue.	OK
8. Estimated Expenditures (EstExp 12-20 tab)	
Amounts must be input for expenditures.	OK
9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.	
Include brief note(s) describing revenue source/expenditure use.	OK

End of Balancing