

**District Type:**

☒ School District  
☐ Joint Agreement

**ILLINOIS STATE BOARD OF EDUCATION**  
 School Business Services Division

**SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM \***  
**July 1, 2025 - June 30, 2026**

**Accounting Basis:**

☒ Cash  
☐ Accrual

**Is this an amended budget?** \_\_\_\_\_

**Date of Amended Budget:** \_\_\_\_\_

(MM/DD/YY)

**District Name:**

**Peru ESD 124**

**District RCDT No:**

**35050124002**

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

**If your FY2025 AFR states that you need to do a deficit reduction plan and your FY2026 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)**

Budget of **Peru ESD 124**, County of **La Salle**,  
 State of Illinois, for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

WHEREAS the Board of Education of **Peru ESD 124**,  
 County of **La Salle**, 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 24 day of September, 2025,  
 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, 2025** and ending **June 30, 2026**.

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 24 day of September, 2025  
 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?is=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	<b>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</b>											
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) <sup>1</sup> as of July 1, 2025		3,421,173	1,453,653	1,696,425	437,044	250,546	0	2,836,654	57,184	0	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	6,825,535	853,507	2,049,076	306,849	350,065	0	253,881	282,015	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	3,256,085	50,000	0	148,000	21,000	0	0	0	0	
8	FEDERAL SOURCES	4000	1,145,972	0	0	0	13,883	0	0	0	0	
9	Total Direct Receipts/Revenues <sup>8</sup>		11,227,592	903,507	2,049,076	454,849	384,948	0	253,881	282,015	0	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998										
11	Total Receipts/Revenues		11,227,592	903,507	2,049,076	454,849	384,948	0	253,881	282,015	0	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	7,801,713				188,976			0		
14	SUPPORT SERVICES	2000	3,193,636	1,145,930		543,112	195,867	0		278,446	0	
15	COMMUNITY SERVICES	3000	40,944	0		0	0			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	482,100	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	2,005,549	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures <sup>9</sup>		11,518,393	1,145,930	2,005,549	543,112	384,843	0		278,446	0	
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		11,518,393	1,145,930	2,005,549	543,112	384,843	0		278,446	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(290,801)	(242,423)	43,527	(88,263)	105	0	253,881	3,569	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund <sup>16</sup>	7110										
27	Abatement of the Working Cash Fund <sup>16</sup>	7110	295,000	245,000								
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	SALE OF BONDS (7200)											
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 Leases	7400			0							
40	Transfer to Debt Service to Pay Interest on Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds <sup>8</sup>		295,000	245,000	0	0	0	0	0	0	0	

[illegible]

	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>											
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2025		3,566,951	1,453,653	1,696,425	437,044	250,546	0	2,836,654	57,184	0	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	6,935,135	853,507	2,049,076	306,849	350,065	0	253,881	282,015	0	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0					
95	STATE SOURCES	3000	3,256,085	50,000	0	148,000	21,000	0	0	0	0	
96	FEDERAL SOURCES	4000	1,145,972	0	0	0	13,883	0	0	0	0	
97	Total Direct Receipts/Revenues <sup>8</sup>		11,337,192	903,507	2,049,076	454,849	384,948	0	253,881	282,015	0	
98	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	0	0	0	0	0	0		0	0	
99	Total Receipts/Revenues		11,337,192	903,507	2,049,076	454,849	384,948	0	253,881	282,015	0	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	7,942,413				188,976			0		
102	SUPPORT SERVICES	2000	3,193,636	1,145,930		543,112	195,867	0		278,446	0	
103	COMMUNITY SERVICES	3000	40,944	0		0	0			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	482,100	0	0	0	0	0		0	0	
105	DEBT SERVICES	5000	0	0	2,005,549	0	0			0	0	
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
107	Total Direct Disbursements/Expenditures <sup>9</sup>		11,659,093	1,145,930	2,005,549	543,112	384,843	0		278,446	0	
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0	
109	Total Disbursements/Expenditures		11,659,093	1,145,930	2,005,549	543,112	384,843	0		278,446	0	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(321,901)	(242,423)	43,527	(88,263)	105	0	253,881	3,569	0	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds <sup>8</sup>		295,000	245,000	0	0	0	0	0	0	0	
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds <sup>9</sup>		0	0	0	0	0	0	540,000	0	0	
117	Total Other Sources/Uses of Fund		295,000	245,000	0	0	0	0	(540,000)	0	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2026		3,540,050	1,456,230	1,739,952	348,781	250,651	0	2,550,535	60,753	0	
119												
120	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
121												
122	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
123	Object Name											
124	Salaries	100	7,682,655	286,000		10,780		0		116,464	0	8,095,899
125	Employee Benefits	200	1,903,704	70,750		1,432	384,843	0		0	0	2,360,729
126	Purchased Services	300	714,704	240,480	0	529,400		0		161,982	0	1,646,566
127	Supplies & Materials	400	553,600	318,000		600		0		0	0	872,200
128	Capital Outlay	500	80,900	230,700		0		0		0	0	311,600
129	Other Objects	600	582,830	0	2,005,549	900	0	0		0	0	2,589,279
130	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
131	Termination Benefits	800	0	0		0				0		0
132	Total Expenditures		11,518,393	1,145,930	2,005,549	543,112	384,843	0		278,446	0	15,876,273

	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, 2025		3,421,173	1,453,653	1,696,425	437,044	250,546	0	2,836,654	57,184	0
4	Total Direct Receipts & Other Sources <sup>8</sup>		11,522,592	1,148,507	2,049,076	454,849	384,948	0	253,881	282,015	0
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		11,522,592	1,148,507	2,049,076	454,849	384,948	0	253,881	282,015	0
12	Total Amount Available		14,943,765	2,602,160	3,745,501	891,893	635,494	0	3,090,535	339,199	0
13	Total Direct Disbursements & Other Uses <sup>9</sup>		11,518,393	1,145,930	2,005,549	543,112	384,843	0	540,000	278,446	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		11,518,393	1,145,930	2,005,549	543,112	384,843	0	540,000	278,446	0
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2026		3,425,372	1,456,230	1,739,952	348,781	250,651	0	2,550,535	60,753	0
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2025		145,778								
24	Total Direct Receipts & Other Sources <sup>8</sup>		109,600								
25	Total Amount Available		255,378								
26	Total Direct Disbursements & Other Uses <sup>9</sup>		140,700								
27	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2026		114,678								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2025		3,566,951	1,453,653	1,696,425	437,044	250,546	0	2,836,654	57,184	0
30	Total Direct Receipts & Other Sources <sup>8</sup>		11,632,192	1,148,507	2,049,076	454,849	384,948	0	253,881	282,015	0
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		11,632,192	1,148,507	2,049,076	454,849	384,948	0	253,881	282,015	0
33	Total Amount Available		15,199,143	2,602,160	3,745,501	891,893	635,494	0	3,090,535	339,199	0
34	Total Direct Disbursements & Other Uses <sup>9</sup>		11,659,093	1,145,930	2,005,549	543,112	384,843	0	540,000	278,446	0
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		11,659,093	1,145,930	2,005,549	543,112	384,843	0	540,000	278,446	0
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2026		3,540,050	1,456,230	1,739,952	348,781	250,651	0	2,550,535	60,753	0

	A	B	C	D	E	F	G	H	I	J	K								
1			(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								
2																			
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)																		
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100																	
5	Designated Purposes Levies <sup>11</sup> (1110-1120)	-	5,468,806	602,291	477,232	289,100	136,309		120,458	279,030									
6	Leasing Purposes Levy <sup>12</sup>	1130	120,458																
7	Special Education Purposes Levy	1140	47,970																
8	FICA and Medicare Only Levies	1150					161,075												
9	Area Vocational Construction Purposes Levy	1160																	
10	Summer School Purposes Levy	1170																	
11	Other Tax Levies <i>(Describe &amp; Itemize)</i>	1190																	
12	Total Ad Valorem Taxes Levied by District		5,637,234	602,291	477,232	289,100	297,384	0	120,458	279,030	0								
13	PAYMENTS IN LIEU OF TAXES	1200																	
14	Mobile Home Privilege Tax	1210																	
15	Payments from Local Housing Authority	1220																	
16	Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	470,000	162,133			41,000												
17	Other Payments in Lieu of Taxes <i>(Describe &amp; Itemize)</i>	1290																	
18	Total Payments in Lieu of Taxes		470,000	162,133	0	0	41,000	0	0	0	0								
19	TUITION	1300																	
20	Regular Tuition from Pupils or Parents (In State)	1311																	
21	Regular Tuition from Other Districts (In State)	1312																	
22	Regular Tuition from Other Sources (In State)	1313																	
23	Regular Tuition from Other Sources (Out of State)	1314																	
24	Summer School Tuition from Pupils or Parents (In State)	1321																	
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	11,000																
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	Total Tuition		11,000																
41	TRANSPORTATION FEES	1400																	
42	Regular Transportation Fees from Pupils or Parents (In State)	1411																	
43	Regular Transportation Fees from Other Districts (In State)	1412																	
44	Regular Transportation Fees from Other Sources (In State)	1413																	
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415																	
46	Regular Transportation Fees from Other Sources (Out of State)	1416																	
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421																	
48	Summer School Transportation Fees from Other Districts (In State)	1422																	
49	Summer School Transportation Fees from Other Sources (In State)	1423																	
50	Summer School Transportation Fees from Other Sources (Out of State)	1424																	
51	CTE Transportation Fees from Pupils or Parents (In State)	1431																	
52	CTE Transportation Fees from Other Districts (In State)	1432																	
53	CTE Transportation Fees from Other Sources (In State)	1433																	
54	CTE Transportation Fees from Other Sources (Out of State)	1434																	
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441																	
56	Special Education Transportation Fees from Other Districts (In State)	1442																	

	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	138,877	47,025	27,021	13,056	8,643		102,618	2,290	
66	Gain or Loss on Sale of Investments	1520	45,198	14,570	3,256	4,693	3,038		30,805	695	
67	Unrealized Gain or Loss on Investments	1530									
68	<b>Total Earnings on Investments</b>		184,075	61,595	30,277	17,749	11,681	0	133,423	2,985	0
69	<b>FOOD SERVICE</b>	<b>1600</b>									
70	Sales to Pupils - Lunch	1611	153,000								
71	Sales to Pupils - Breakfast	1612									
72	Sales to Pupils - A la Carte	1613									
73	Sales to Pupils - Other (Describe & Itemize)	1614									
74	Sales to Adults	1620	4,800								
75	Other Food Service (Describe & Itemize)	1690	125,500								
76	<b>Total Food Service</b>		283,300								
77	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
78	Admissions - Athletic	1711	22,000								
79	Admissions - Other	1719									
80	Fees	1720	2,700								
81	Book Store Sales	1730	2,200								
82	Other District/School Activity Revenue (Describe & Itemize)	1790									
83	Student Activity Fund Revenues	1799	109,600								
84	<b>Total District/School Activity Income (without Student Activity Funds 1799)</b>		26,900	0							
85	<b>Total District/School Activity Income (with Student Activity Funds 1799)</b>		136,500								
86	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
87	Textbook Rentals - Regular Textbooks	1811	46,000								
88	Textbook Rentals - Summer School Textbooks	1812									
89	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
90	Textbook Rentals - Other (Describe & Itemize)	1819									
91	Textbook Sales - Regular Textbooks	1821									
92	Textbook Sales - Summer School	1822									
93	Textbook Sales - Adult/Continuing Education	1823									
94	Textbook Sales - Other (Describe & Itemize)	1829									
95	Other Textbook Income (Describe & Itemize)	1890	400								
96	<b>Total Textbooks</b>		46,400								
97	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
98	Rentals	1910									
99	Contributions and Donations from Private Sources	1920									
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950									
103	Payments of Surplus Moneys from TIF Districts	1960	165,126	10,850							
104	Drivers' Education Fees	1970									
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983									
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993									
110	Other Local Revenues (Describe & Itemize)	1999	1,500	16,638	1,541,567						
111	<b>Total Other Revenue from Local Sources</b>		166,626	27,488	1,541,567	0	0	0	0	0	0

	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	
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	6,825,535	853,507	2,049,076	306,849	350,065	0	253,881	282,015	0	
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		6,935,135									
114	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
115	Flow-Through Revenue from State Sources	2100										
116	Flow-Through Revenue from Federal Sources	2200										
117	Other Flow-Through Revenue (Describe & Itemize)	2300										
118	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0					
119	RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
120	UNRESTRICTED GRANTS-IN-AID (3001-3099)											
121	Evidence Based Funding Formula (Section 18-8.15)	3001	2,655,064									
122	Reorganization Incentives (Accounts 3005-3021)	3005										
123	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099										
124	Total Unrestricted Grants-In-Aid		2,655,064	0	0	0	0	0		0	0	
125	RESTRICTED GRANTS-IN-AID (3100-3900)											
126	SPECIAL EDUCATION											
127	Special Education - Private/Public Facility Tuition	3100	70,171									
128	Special Education - Orphanage - Individual	3120	42,000									
129	Special Education - Orphanage - Summer Individual	3130	17,000									
130	Special Education - Other (Describe & Itemize)	3199										
131	Total Special Education		129,171	0		0						
132	CAREER AND TECHNICAL EDUCATION (CTE)											
133	CTE - Technical Education - Tech Prep	3200										
134	CTE - Secondary Program Improvement (CTEI)											
135	CTE - WECEP	3225										
136	CTE - Agriculture Education	3235										
137	CTE - Instructor Practicum	3240										
138	CTE - Student Organizations	3270										
139	CTE - Other (Describe & Itemize)	3299										
140	Total Career and Technical Education		0	0			0					
141	State Free Lunch & Breakfast	3360	3,000									
142	School Breakfast Initiative	3365										
143	Driver Education	3370										
144	Adult Education (from ICCB)	3410										
145	Adult Education - Other (Describe & Itemize)	3499										
146	TRANSPORTATION											
147	Transportation - Regular and Vocational	3500				70,000						
148	Transportation - Special Education	3510				55,000						
149	Transportation - Other (Describe & Itemize)	3599										
150	Total Transportation		0	0		125,000	0					
151	Learning Improvement - Change Grants	3610										
152	Scientific Literacy	3660										
153	Truant Alternative/Optional Education	3695										
154	Early Childhood - Block Grant	3705	468,000			23,000	21,000					
155	Chicago General Education Block Grant	3766										
156	Chicago Educational Services Block Grant	3767										
157	School Safety & Educational Improvement Block Grant	3775										
158	Technology - Technology for Success	3780										
159	State Charter Schools	3815										
160	Extended Learning Opportunities - Summer Bridges	3825										
161	Infrastructure Improvements - Planning/Construction	3920										





	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
211	Federal Special Education - IDEA Discretionary	4630									
212	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
213	<b>Total Federal Special Education</b>		319,653	0		0	10,383				
214	<b>CTE - PERKINS</b>										
215	CTE - Perkins-Title III E Tech Prep	4770									
216	CTE - Other (Describe & Itemize)	4799									
217	<b>Total CTE - Perkins</b>		0	0			0				
218	Federal - Adult Education	4810									
219	Qualified Zone Academy Bond Tax Credits	4866									
220	Qualified School Construction Bond Credits	4867									
221	Build America Bond Tax Credits	4868									
222	Build America Bond Interest Reimbursement	4869									
223	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
224	Race to the Top Program	4901									
225	Race to the Top - Preschool Expansion Grant	4902									
226	Title III - Instruction for English Learners & Immigrant Students	4905									
227	Title III - English Language Acquisition	4909									
228	McKinney Education for Homeless Children	4920									
229	Title II - Eisenhower - Professional Development Formula	4930									
230	Title II - Teacher Quality	4932	34,325								
231	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
232	Federal Charter Schools	4960									
233	State Assessment Grants	4981									
234	Grant for State Assessments and Related Activities	4982									
235	Medicaid Matching Funds - Administrative Outreach	4991	45,000								
236	Medicaid Matching Funds - Fee-For-Service Program	4992	140,000								
237	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	7,141								
238	<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		1,145,972	0	0	0	13,883	0		0	0
239	<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	1,145,972	0	0	0	13,883	0	0	0	0
240	<b>TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)</b>		11,227,592	903,507	2,049,076	454,849	384,948	0	253,881	282,015	0
241	<b>TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)</b>		11,337,192								

	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											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	3,575,450	867,600	247,400	96,800	70,400	200			4,857,850
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	343,050	86,980	6,200	5,000					441,230
8	Special Education Programs (Functions 1200 - 1220)	1200	1,313,550	373,263	10,000	12,600	500				1,709,913
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	175,350	50,610	9,266	1,900					237,126
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	79,450	9,039		1,000					89,489
14	Interscholastic Programs	1500	137,500	10,675	15,000	5,200		70			168,445
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	71,400	38,000		2,000					111,400
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						168,260			168,260
23	Special Education Programs Pre-K Tuition	1913						18,000			18,000
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						140,700			140,700
34	Total Instruction <sup>14</sup> (Without Student Activity Funds 1999)	1000	5,695,750	1,436,167	287,866	124,500	70,900	186,530	0	0	7,801,713
35	Total Instruction (With Student Activity Funds 1999)	1000	5,695,750	1,436,167	287,866	124,500	70,900	327,230	0	0	7,942,413
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	131,820	44,772		3,950					180,542
39	Guidance Services	2120									0
40	Health Services	2130	117,800	38,500	105,800	4,000					266,100
41	Psychological Services	2140									0
42	Speech Pathology & Audiology Services	2150	311,050	104,370	1,000	1,250					417,670
43	Other Support Services - Pupils (Describe & Itemize)	2190	228,205	31,680	1,000	500					261,385
44	Total Support Services - Pupil	2100	788,875	219,322	107,800	9,700	0	0	0	0	1,125,697
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	8,000	1,090	18,141						27,231
47	Educational Media Services	2220	128,883	20,260	4,500	8,400					162,043
48	Assessment & Testing	2230			11,313	1,000					12,313
49	Total Support Services - Instructional Staff	2200	136,883	21,350	33,954	9,400	0	0	0	0	201,587
50	Support Services - General Administration	2300									
51	Board of Education Services	2310	4,000		130,000	2,000		1,000			137,000
52	Executive Administration Services	2320	202,470	43,920	14,590	2,000		1,500			264,480
53	Special Area Administration Services	2330									0
54	Tort Immunity Services	2361, 2365									0
55	Total Support Services - General Administration	2300	206,470	43,920	144,590	4,000	0	2,500	0	0	401,480
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	529,837	111,800	16,075	10,000		200			667,912
58	Other Support Services - School Administration (Describe & Itemize)	2490									0
59	Total Support Services - School Administration	2400	529,837	111,800	16,075	10,000	0	200	0	0	667,912

	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											
60	<b>Support Services - Business</b>	<b>2500</b>									
61	Direction of Business Support Services	2510									0
62	Fiscal Services	2520	73,200	10,750	1,050	2,000					87,000
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550									0
65	Food Services	2560	173,950	41,600	9,500	394,000	10,000	500			629,550
66	Internal Services	2570									0
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>247,150</b>	<b>52,350</b>	<b>10,550</b>	<b>396,000</b>	<b>10,000</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>716,550</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									0
72	Staff Services	2640									0
73	Data Processing Services	2660									0
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
75	<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2900</b>	<b>63,100</b>	<b>17,310</b>							<b>80,410</b>
76	<b>Total Support Services</b>	<b>2000</b>	<b>1,972,315</b>	<b>466,052</b>	<b>312,969</b>	<b>429,100</b>	<b>10,000</b>	<b>3,200</b>	<b>0</b>	<b>0</b>	<b>3,193,636</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>14,590</b>	<b>1,485</b>	<b>24,869</b>						<b>40,944</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			89,000			216,000			305,000
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
86	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>89,000</b>			<b>216,000</b>			<b>305,000</b>
87	Payments for Regular Programs - Tuition	4210						6,000			6,000
88	Payments for Special Education Programs - Tuition	4220						171,100			171,100
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240									0
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
94	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>177,100</b>			<b>177,100</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>89,000</b>			<b>393,100</b>			<b>482,100</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>7,682,655</b>	<b>1,903,704</b>	<b>714,704</b>	<b>553,600</b>	<b>80,900</b>	<b>582,830</b>	<b>0</b>	<b>0</b>	<b>11,518,393</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
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	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>						180,549			180,549
174	<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired) <i>(Describe &amp; Itemize)</i></b>	<b>5300</b>						1,825,000			1,825,000
175	<b>Debt Service - Other <i>(Describe &amp; Itemize)</i></b>	<b>5400</b>									0
176	<b>Total Debt Service</b>	<b>5000</b>			0			2,005,549			2,005,549
177	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									0
178	<b>Total Direct Disbursements/Expenditures</b>				0			2,005,549			2,005,549
179	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										43,527
180											
181	<b>40 - TRANSPORTATION FUND (TR)</b>										
182	<b>SUPPORT SERVICES (TR)</b>	<b>2000</b>									
183	<b>Support Services - Pupils</b>	<b>2100</b>									
184	Other Support Services - Pupils <i>(Describe &amp; Itemize)</i>	2190									0
185	<b>Support Services - Business</b>										
186	Pupil Transportation Services	2550	10,780	1,432	529,400	600		900			543,112
187	Other Support Services - Business <i>(Describe &amp; Itemize)</i>	2900									0
188	<b>Total Support Services</b>	<b>2000</b>	<b>10,780</b>	<b>1,432</b>	<b>529,400</b>	<b>600</b>	<b>0</b>	<b>900</b>	<b>0</b>	<b>0</b>	<b>543,112</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	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
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	<b>Payments to Other Dist &amp; Govt Units (Out-of-State) <i>(Describe &amp; Itemize)</i></b>	<b>4400</b>									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	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
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	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
210	<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired) <i>(Describe &amp; Itemize)</i></b>	<b>5300</b>									0
211	<b>Debt Service - Other <i>(Describe &amp; Itemize)</i></b>	<b>5400</b>									0
212	<b>Total Debt Service</b>	<b>5000</b>						0			0
213	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>									0
214	<b>Total Direct Disbursements/Expenditures</b>		<b>10,780</b>	<b>1,432</b>	<b>529,400</b>	<b>600</b>	<b>0</b>	<b>900</b>	<b>0</b>	<b>0</b>	<b>543,112</b>
215	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(88,263)
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		52,100							52,100
220	Pre-K Programs	1125		24,912							24,912
221	Special Education Programs (Functions 1200-1220)	1200		87,205							87,205
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250		2,520							2,520

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400		1,300							
227	Interscholastic Programs	1500		7,300							
228	Summer School Programs	1600									0
229	Gifted Programs	1650									0
230	Driver's Education Programs	1700									0
231	Bilingual Programs	1800		13,639							13,639
232	Truant Alternative & Optional Programs	1900									0
233	Total Instruction	1000									188,976
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		2,100							2,100
237	Guidance Services	2120									0
238	Health Services	2130		13,700							13,700
239	Psychological Services	2140									0
240	Speech Pathology & Audiology Services	2150		4,700							4,700
241	Other Support Services - Pupils (Describe & Itemize)	2190		13,632							13,632
242	Total Support Services - Pupil	2100		34,132							34,132
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		100							100
245	Educational Media Services	2220		20,495							20,495
246	Assessment & Testing	2230									0
247	Total Support Services - Instructional Staff	2200		20,595							20,595
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		310							310
250	Executive Administration Services	2320		10,800							10,800
251	Special Area Administrative Services	2330									0
252	Claims Paid from Self Insurance Fund	2361									0
253	Risk Management and Claims Services Payments	2365									0
254	Total Support Services - General Administration	2300		11,110							11,110
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		31,700							31,700
257	Other Support Services - School Administration (Describe & Itemize)	2490									0
258	Total Support Services - School Administration	2400		31,700							31,700
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510									0
261	Fiscal Services	2520		12,470							12,470
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		56,000							56,000
264	Pupil Transportation Services	2550		860							860
265	Food Services	2560		28,300							28,300
266	Internal Services	2570									0
267	Total Support Services - Business	2500		97,630							97,630
268	Support Services - Central	2600									
269	Direction of Central Support Services	2610									0
270	Planning, Research, Development & Evaluation Services	2620									0
271	Information Services	2630									0
272	Staff Services	2640									0
273	Data Processing Services	2660									0
274	Total Support Services - Central	2600		0							0
275	Other Support Services - Misc. (Describe & Itemize)	2900		700							700
276	Total Support Services	2000		195,867							195,867
277	COMMUNITY SERVICES (MR/SS)	3000									
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120									0
281	Payments for CTE Programs	4140									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
282	Total Payments to Other Dist & Govt Units	4000		0							0
283	DEBT SERVICE (MR/SS)	5000									
284	Debt Service - Interest on Short-Term Debt	5100									
285	Tax Anticipation Warrants	5110									0
286	Tax Anticipation Notes	5120									0
287	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
288	State Aid Anticipation Certificates	5140									0
289	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
290	Total Debt Service	5000						0			0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
292	Total Direct Disbursements/Expenditures			384,843				0			384,843
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										105
294											
295	60 - CAPITAL PROJECTS (CP)										
296	SUPPORT SERVICES (CP)	2000									
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	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
302	Payments to Other Dist & Govt Units (In-State)	4100									
303	Payments to Regular Programs	4110									0
304	Payment for Special Education Programs	4120									0
305	Payment for CTE Programs	4140									0
306	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190									0
307	Total Payments to Other Districts & Govt Units	4000			0			0			0
308	PROVISION FOR CONTINGENCIES (CP)	6000									0
309	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										
315	INSTRUCTION (TF)	1000									
316	Regular Programs	1100									0
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125									0
319	Special Education Programs (Functions 1200 - 1220)	1200									0
320	Special Education Programs Pre-K	1225									0
321	Remedial and Supplemental Programs K-12	1250									0
322	Remedial and Supplemental Programs Pre-K	1275									0
323	Adult/Continuing Education Programs	1300									0
324	CTE Programs	1400									0
325	Interscholastic Programs	1500									0
326	Summer School Programs	1600									0
327	Gifted Programs	1650									0
328	Driver's Education Programs	1700									0
329	Bilingual Programs	1800									0
330	Truant Alternative & Optional Programs	1900									0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0



	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
339	Interscholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
344	Total Instruction <sup>14</sup>	1000	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110									0
348	Guidance Services	2120									0
349	Health Services	2130	10,493								10,493
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils (Describe & Itemize)	2190	18,000								18,000
353	Total Support Services - Pupil	2100	28,493	0	0	0	0	0	0	0	28,493
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210									0
356	Educational Media Services	2220									0
357	Assessment & Testing	2230									0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
359	Support Services - General Administration	2300									
360	Board of Education Services	2310									0
361	Executive Administration Services	2320	17,000								17,000
362	Special Area Administration Services	2330									0
363	Claims Paid from Self Insurance Fund	2361									0
364	Risk Management and Claims Services Payments	2365			105,702						105,702
365	Total Support Services - General Administration	2300	17,000	0	105,702	0	0	0	0	0	122,702
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410	41,647								41,647
368	Other Support Services - School Administration (Describe & Itemize)	2490									0
369	Total Support Services - School Administration	2400	41,647	0	0	0	0	0	0	0	41,647
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510									0
372	Fiscal Services	2520									0
373	Facilities Acquisition & Construction Services	2530									0
374	Operation & Maintenance of Plant Services	2540	29,324								29,324
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	Total Support Services - Business	2500	29,324	0	0	0	0	0	0	0	29,324
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610									0
381	Planning, Research, Development & Evaluation Services	2620									0
382	Information Services	2630									0
383	Staff Services	2640									0
384	Data Processing Services	2660									0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
386	Other Support Services - Misc. (Describe & Itemize)	2900			56,280						56,280
387	Total Support Services	2000	116,464	0	161,982	0	0	0	0	0	278,446
388	COMMUNITY SERVICES (TF)	3000									0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
390	Payments to Other Dist & Govt Units (In-State)	4100									
391	Payments for Regular Programs	4110									0
392	Payments for Special Education Programs	4120									0
393	Payments for Adult/Continuing Education Programs	4130									0
394	Payments for CTE Programs	4140									0
395	Payments for Community College Programs	4170									0

	A	B	C	D	E	F	G	H	I	J	K							
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)							
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total							
396	Other Payments to In-State Govt Units - Programs <i>(Describe &amp; Itemize)</i>	4190			0			0			0							
397	Total Payments to Other Dist & Govt Units (In-State)	4100									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	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200									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	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300									0							
414	Payments to Other Dist & Govt Units (Out of State)	4400									0							
415	Total Payments to Other Dist & Govt Units	4000									0							
416	DEBT SERVICE (TF)	5000																
417	Debt Service - Interest on Short-Term Debt																	
418	Tax Anticipation Warrants	5110																0
419	Tax Anticipation Notes	5120																0
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130																0
421	State Aid Anticipation Certificates	5140								0								
422	Other Interest or Short-Term Debt <i>(Describe &amp; Itemize)</i>	5150								0								
423	Debt Service - Interest on Long-Term Debt	5200								0								
424	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired) <i>(Describe &amp; Itemize)</i>	5300								0								
425	Debt Service - Other <i>(Describe &amp; Itemize)</i>	5400								0								
426	Total Debt Service	5000			0			0		0								
427	PROVISION FOR CONTINGENCIES (TF)	6000								0								
428	Total Direct Disbursements/Expenditures		116,464	0	161,982	0	0	0	0	0	278,446							
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,569							
430																		
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)																	
432	SUPPORT SERVICES (FP&S)	2000																
433	Support Services - Business	2500																
434	Facilities Acquisition & Construction Services	2530									0							
435	Operation & Maintenance of Plant Service	2540									0							
436	Total Support Services - Business	2500	0	0	0	0	0	0	0		0							
437	Other Support Services - Misc. <i>(Describe &amp; Itemize)</i>	2900									0							
438	Total Support Services	2000	0	0	0	0	0	0	0		0							
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000																
440	Payments to Regular Programs	4110									0							
441	Payments to Special Education Programs	4120									0							
442	Other Payments to In-State Govt Units - Programs <i>(Describe &amp; Itemize)</i>	4190									0							
443	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0							
444	DEBT SERVICE (FP&S)	5000																
445	Debt Service - Interest on Short-Term Debt	5100																
446	Tax Anticipation Warrants	5110									0							
447	Other Interest on Short-Term Debt <i>(Describe &amp; Itemize)</i>	5150									0							
448	Total Debt Service - Interest on Short-Term Debt	5100						0			0							
449	Debt Service - Interest on Long-Term Debt	5200									0							
450	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired) <i>(Describe &amp; Itemize)</i>	5300																



	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	\$ 261,385	Lunch Supervision
6	1290				10-2490		
7	1614				10-2900	\$ 80,410	Behavior Interventionist
8	1690	\$ 125,500	Food Service Sales to other districts		10-4190		
9	1790				10-4290		
10	1819				10-4390		
11	1829				10-4400		
12	1890	\$ 400	Library Fines		10-5150		
13	1993				20-2190		
14	1999	\$ 1,559,705	City Sales Tax Revenue/Intergovernmental Agreement		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	\$ 1,825,000	Principal on Bonds
21	3999	\$ 850	State Library Grant		30-5400		
22	4009				40-2190		
23	4090				40-2900		
24	4199				40-4190		
25	4299				40-4400		
26	4399	\$ 39,269	Title I Part A School Improvement Grant		40-5150		
27	4499				40-5300		
28	4699				40-5400		
29	4799				50-2190	\$ 13,632	IMRF/FICA/Medicare on Lunch Supervision
30	4998	\$ 7,141	Stronger Connection Grant		50-2490		
31					50-2900	\$ 700	Medicare on Behavior Interventionist
32					50-5150		
33					60-2900		
34					60-4190		
35					80-2190	\$ 18,000	Lunch Supervision Risk Management
36					80-2490		
37					80-2900	\$ 56,280	Workers Comp Insurance
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	11,227,592	903,507	454,849	253,881	<b>12,839,829</b>
Direct Expenditures	11,518,393	1,145,930	543,112		<b>13,207,435</b>
Difference	(290,801)	(242,423)	(88,263)	253,881	<b>(367,606)</b>
Estimated Fund Balance - June 30, 2026	3,425,372	1,456,230	348,781	2,550,535	<b>7,780,918</b>

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

A deficit reduction plan is required if the local board of education adopts (or amends) the 2025-2026 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 2024-2025 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	H	I	J	K	L	M	N	O	P
1	*School Districts Only 35050124002 District Number Peru ESD 124 District Name		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2025-2026					ESTIMATED BUDGET FY2026-2027					ESTIMATED BUDGET FY2027-2028			
2																
3																
4																
5																
6			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	Working Cash Fund
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,421,173	1,453,653	437,044	2,836,654	8,148,524	3,425,372	1,456,230	348,781	2,550,535	7,780,918	3,425,372	1,456,230	348,781	2,550,535
8	RECEIPTS/REVENUES	Acct #														
9	LOCAL SOURCES	1000	6,825,535	853,507	306,849	253,881	8,239,772					0				
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0					0				
11	STATE SOURCES	3000	3,256,085	50,000	148,000	0	3,454,085					0				
12	FEDERAL SOURCES	4000	1,145,972	0	0	0	1,145,972					0				
13	Total Receipts/Revenues		11,227,592	903,507	454,849	253,881	12,839,829	0	0	0	0	0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #														
15	INSTRUCTION	1000	7,801,713				7,801,713					0				
16	SUPPORT SERVICES	2000	3,193,636	1,145,930	543,112		4,882,678					0				
17	COMMUNITY SERVICES	3000	40,944	0	0		40,944					0				
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	482,100	0	0		482,100					0				
19	DEBT SERVICES	5000	0	0	0		0					0				
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0					0				
21	Total Disbursements/Expenditures		11,518,393	1,145,930	543,112		13,207,435	0	0	0		0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(290,801)	(242,423)	(88,263)	253,881	(367,606)	0	0	0	0	0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS															
24	OTHER SOURCES OF FUNDS (7000)		295,000	245,000	0	0	540,000					0				
25	OTHER USES OF FUNDS (8000)		0	0	0	540,000	540,000					0				
26	TOTAL OTHER SOURCES/USES OF FUNDS		295,000	245,000	0	(540,000)	0	0	0	0	0	0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		3,425,372	1,456,230	348,781	2,550,535	7,780,918	3,425,372	1,456,230	348,781	2,550,535	7,780,918	3,425,372	1,456,230	348,781	2,550,535

A		B	Q	R	S	T	U	V	W	X	Y	Z
1	*School Districts Only			ESTIMATED BUDGET FY2028-2029					SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET  Date of Adoption: <div></div> (Enter as MM/DD/YY)			
2												
3	35050124002											
4	District Number											
5	Peru ESD 124											
	District Name											
6			Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		7,780,918	3,425,372	1,456,230	348,781	2,550,535	7,780,918	8,148,524	7,780,918	7,780,918	7,780,918
8	RECEIPTS/REVENUES	Acct #										
9	LOCAL SOURCES	1000	0					0	8,239,772	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0					0	0	0	0	0
11	STATE SOURCES	3000	0					0	3,454,085	0	0	0
12	FEDERAL SOURCES	4000	0					0	1,145,972	0	0	0
13	Total Receipts/Revenues		0	0	0	0	0	0	12,839,829	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #										
15	INSTRUCTION	1000	0					0	7,801,713	0	0	0
16	SUPPORT SERVICES	2000	0					0	4,882,678	0	0	0
17	COMMUNITY SERVICES	3000	0					0	40,944	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	0					0	482,100	0	0	0
19	DEBT SERVICES	5000	0					0	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0					0	0	0	0	0
21	Total Disbursements/Expenditures		0	0	0	0		0	13,207,435	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0	0	(367,606)		0	0
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)		0					0	540,000	0	0	0
25	OTHER USES OF FUNDS (8000)		0					0	540,000	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		7,780,918	3,425,372	1,456,230	348,781	2,550,535	7,780,918	7,780,918	7,780,918	7,780,918	7,780,918

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

**Fiscal Year 2025-2026  
through Fiscal Year 2028-2029**

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**Peru ESD 124      35050124002**

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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 2025-2026  
through Fiscal Year 2028-2029***

- 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 2026 Spending Plan Peru ESD 124					
<b>Part I: Achieving Student Growth and Making Progress Toward State Education Goals</b>					
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.					
<i>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.</i>					
1)	What are the Organizational Unit's strategic goals for student success for the 2025-26 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces. )				
	The District's Strategic Plan outlines the following areas focused on student success: Goal #1-Explore additional curricular options for students. Strategy 1.1 The superintendent and administrative team will work with ISBE to develop an English Language Learner program. Strategy 1.2 The Parkside principal and leadership team will develop a committee to consider ways to integrate Career Exposure and Exploration in the curriculum. Strategy 1.3 The Parkside principal and leadership team will explore and recommend options for adding Foreign Language to the curriculum.				
		Top Strategy 1	Top Strategy 2	Top Strategy 3	
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.)	Improve programs, curriculum, and/or learning tools	Maintain or expand pupil support services	Provide alternative learning programs and models to address unique student needs	
	If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces. )				
<b>Part II: Planned Use of Evidence-Based Funding</b>					
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 2026 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.					
<i>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.</i>					
Evidence-Based Funding Organizational Unit Results (FY 2025)	Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	857.75	Adequacy Target	\$12,029,958
		Final Resources	\$8,748,850	Percent of Adequacy	73%
	Base Funding Minimum + Tier Funding = Gross State Contribution	Tier Assignment	1	Gross State Contribution	\$2,261,840
		FY25 Base Funding Minimum	\$1,981,726	FY 2025 Tier Funding	\$280,115
	Within FY 2025 Gross State Contribution, Resources Attributable to Specific Populations	Low-income Students	\$428,596		
		English Learners (ELs)	\$9,188		
		Special Education	\$349,905		
	FY 2026 Tier Funding	Funding Type (Select)	*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 must use actual funding amounts if they are available before submitting the budget to ISBE.		
1)	FY 2026 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2026. Select whether the amount is estimated or actual funding.	\$393,224	Actual		
		Data Source 1	Data Source 2	Data Source 3	
2)	Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)	Annual Financial Report data	EBF student allocations and/or cost factors	Student grades or other local academic performance data	

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)		Principals	Yes	Bilingual Parent Advisory Committee	
		Special Ed. Program Director(s)	Yes	School Improvement Teams		Other Parent Group(s)	
		Other Program Leaders		Teacher or Support Staff Unions	Yes	Community Focus Group(s)	
		School Board Members	Yes	Other School Staff		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 2026 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	Instructional Materials	EL Pupil Support Staff			
	If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)						
<p align="center"><b>Cost Factor Table</b></p> <p>The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2025 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 <a href="https://www.isbe.net/ebfspendingplan">https://www.isbe.net/ebfspendingplan</a>.</p> <p>5) <b>Column G:</b> If the Organizational Unit will receive at least \$5,000 in FY 2026 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2026 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.</p> <p><b>Column H:</b> Optionally, Organizational Units may populate column H with total planned expenditures in FY 2026 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.</p>							
Cost Factors		Amount in FY 2025 Adjusted Adequacy Target	Budgeted FY 2026 Investments with New Tier Funding <b>[Required]</b>	Budgeted FY 2026 Expenditures (All Resources) <b>[Optional]</b>	Optional District Narratives		
Core Investments	Core Teachers	\$2,722,026	\$323,224		Enter optional context for core investment decisions.		
	Specialist Teachers	\$544,405					
	Instructional Facilitator	\$276,400					
	Core Intervention Teacher	\$122,701					
	Substitute Teachers	\$97,725					
	Guidance Counselor	\$162,800					
	Nurse	\$63,159					
	Supervisory Aide	\$106,051					
	Librarian	\$140,601					
	Librarian Aide	\$79,538					
	Principal	\$207,273					
	Assistant Principal	\$180,530					
	School Site Staff	\$127,255					
	Subtotal		\$4,830,464	\$323,224			

Per Student Investments	Gifted	\$76,185		Enter optional context for per student investment decisions.	
	Professional Development	\$107,219			
	Instructional Materials	\$278,769	\$40,000		
	Assessments	\$29,164			
	Computer & Tech Equipment	\$489,775			
	Student Activities	\$148,247			
	Maintenance & Operations	\$1,287,483			
	Central Office	\$858			
Employee Benefits	\$2,380,152				
Subtotal*		\$5,574,622	\$40,000		
Additional Investments	Low-Income Intervention Teacher	\$182,459		Enter optional context for additional investment decisions.	
	Low-Income Pupil Support Staff	\$182,459			
	Low-Income Extended Day Teacher	\$189,920			
	Low-Income Summer School Teacher	\$189,920			
	EL Intervention Teacher	\$44,089			
	EL Pupil Support Staff	\$44,089	\$30,000		
	EL Extended Day Teacher	\$45,445			
	EL Summer School Teacher	\$45,445			
	EL Core Teacher	\$54,941			
	Sp Ed Teacher	\$412,397			
	Sp Ed Instructional Assistant	\$169,681			
	Sp Ed Psychologist	\$64,029			
Subtotal		\$1,624,873	\$30,000		
Other Investments					
Total**		\$12,029,958	\$393,224		
		Tier Funding Check (Cell G90)		Complete, G90=G31	
<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 2025 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>					
<p align="center"><b>Part III: Support for Special Student Groups</b></p> <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 Question 1 below (cells G100-G102). If the Organizational Unit received at least \$5,000 for any of the student groups, a response to Questions 2 through 4 below is required. For amounts less than \$5,000, a response is optional for those questions. All other EBF funds may be spent in any manner deemed appropriate by the school district.</p> <p align="center"><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>					
1)	FY 2026 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY26 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-Income Students	\$471,851	Actual	*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.
		English Learners	\$22,479	Actual	
		Special Education	\$378,650	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>  <b>Response Required</b>	Low-Income Intervention Teacher		Low-Income Extended Day Teacher		Other Investments					
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]					
		Low-Income Pupil Support Staff	Yes	Low-Income Summer School Teacher							
		[Optional - Enter \$]		[Optional - Enter \$]							
Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)											
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>  <b>Response Required</b>	English Learner Intervention Teacher		English Learner Extended Day Teacher		English Learner Core Teacher					
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]					
		English Learner Pupil Support Staff	Yes	English Learner Summer School Teacher		Other Investments					
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]					
Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)											
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>  <b>Response Required</b>	Special Education Teacher	Yes	Special Education Psychologist							
		[Optional - Enter \$]		[Optional - Enter \$]							
		Special Education Instructional Assistant	Yes	Other Investments							
		[Optional - Enter \$]		[Optional - Enter \$]							
Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)											
<b>Plan Assurances</b>											
Please complete the assurances below related to Article 14C of the Illinois School Code, which contains provisions for EL services, parent participation, and the use of EBF dollars provided for English learners. It is the joint responsibility of home and serving entities to ensure compliance related to the use of state funding provided for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners.											
<i>Collaboration Opportunity - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.</i>											
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." <b>Required</b> <input type="text" value="Yes"/>											
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." <b>Required</b> <input type="text" value="Yes"/>											
3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2025." <b>Required</b> <input type="text" value="Yes"/>											
4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2025-26. <b>Required</b> <table border="1" style="width: 100%;"> <tr> <td>BPAC Meeting (MM/DD/YYYY)</td> <td>10/22/25</td> </tr> <tr> <td>Name of Chair</td> <td>Carmen Mata</td> </tr> </table>								BPAC Meeting (MM/DD/YYYY)	10/22/25	Name of Chair	Carmen Mata
BPAC Meeting (MM/DD/YYYY)	10/22/25										
Name of Chair	Carmen Mata										

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 <u>after</u> 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 <u>different</u> 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 <u>different</u> 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. 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. 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.



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

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

See: School Code, Section 10-20.21 - Contracts

[illegible]



## Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 3<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 2025 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 2025 (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, 2024 (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