

District Type:
 School District
 Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division

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

Accounting Basis:
 Cash

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

Date of Amended Budget: _____
 (MM/DD/YY)

District Name: Rockton SD 140
 District RCDT No: 04-101-1400-04

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

Budget of Rockton SD 140, County of Winnebago,
 State of Illinois, for the Fiscal Year beginning July 1, 2022 and ending June 30, 2023.

WHEREAS the Board of Education of Rockton SD 140,
 County of Winnebago, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the 21st day of September, 20 22,
 notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

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

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 21st day of September, 20 22, by a roll call vote of 6 Yeas, and 0 Nays, to wit:

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

* Based on the 23 Illinois Administrative Code-Part 100 and in conformity with Section 17-1 of the School Code.
 ** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.
 (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
 (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted to School Finance Report (SFR): <https://sec1.isbe.net/attachmgr/default.aspx>
 Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
	Act #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)		
		Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety		
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>											
2	Description: Enter Whole Numbers Only											
3	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) ¹ as of July 1, 2022	6,664,939	1,194,650	10,889	1,349,572	69,269	119	917,920	630	202,323		
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	8,673,964	763,310	373,854	29,109	554,662	0	93,412	268	8,430		
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	0	0	0	0	0	0	0	0	0		
7	STATE SOURCES	5,916,952	0	0	610,000	0	0	0	0	0		
8	FEDERAL SOURCES	1,525,509	0	0	0	0	0	0	0	0		
9	Total Direct Receipts/Revenues ⁸	16,116,425	763,310	373,854	639,109	554,662	0	93,412	268	8,430		
10	Receipts/Revenues for "On Behalf" Payments ²											
11	Total Receipts/Revenues	16,116,425	763,310	373,854	639,109	554,662	0	93,412	268	8,430		
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	10,746,424				259,239			0			
14	SUPPORT SERVICES	3,852,352	1,581,763		1,027,288	202,982	0		0		10,000	
15	COMMUNITY SERVICES	1,130			0	0			0			
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	617,570	0	0	0	0	0	0	0	0	0	
17	DEBT SERVICES	0	0	128,296	0	0	0	0	0	0	0	
18	PROVISION FOR CONTINGENCIES	0	0	0	0	0	0	0	0	0	0	
19	Total Direct Disbursements/Expenditures ⁹	15,217,476	1,581,763	128,296	1,027,288	462,221	0		0	10,000		
20	Disbursements/Expenditures for "On Behalf" Payments ²											
21	Total Disbursements/Expenditures	15,217,476	1,581,763	128,296	1,027,288	462,221	0		0	10,000		
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures	898,949	(818,453)	245,558	(388,179)	92,441	0	93,412	268	(1,570)		
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150	0									
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160	0									
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170		0								
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400		0								
40	Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500		0								
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600		0								
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700		0								
43	Transfer to Capital Projects Fund	7800					0					
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸	0	0	0	0	0	0	0	0	0	0	0

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
	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	
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>											
2												
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130							0			
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev. & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev. & Safety Bond ^{3a} and	8170										
57	Int. Proceeds to Debt Service Fund											
58	Taxes Pledged to Pay Principal on GASB 87 Leases	8410										
59	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases	8420										
60	Other Revenues Pledged to Pay Principal on GASB 87 Leases	8430										
61	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases	8440										
62	Taxes Pledged to Pay Interest on GASB 87 Leases	8510										
63	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases	8520										
64	Other Revenues Pledged to Pay Interest on GASB 87 Leases	8530										
65	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases	8540										
66	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
67	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
68	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
69	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
70	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
71	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
72	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
73	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
74	Taxes Transferred to Pay for Capital Projects	8810										
75	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
76	Other Revenues Pledged to Pay for Capital Projects	8830										
77	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
78	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
79	Other Uses Not Classified Elsewhere	8990										
80	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	0
81	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	0
82	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2023		7,563,888	376,197	256,447	961,393	161,710	119	1,011,332	898	200,753	
83	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2022		81,598									
84	RECEIPTS/REVENUES (For Student Activity Funds)		53,000									
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799										
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
87	Total Student Activity Direct Disbursements/Expenditures	1999	52,000									
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,000									
89	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2023		82,598									
90												

	A	B	C	D	E	F	G	H	I	J	K	L
	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.	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	
	Description: Enter Whole Numbers Only											
1	Total ESTIMATED BEGINNING FUND BALANCE (All Sources including Student Activity Funds) as of July 1, 2022		6,746,537	1,194,650	10,889	1,349,572	69,269	119	917,920	630	207,323	
2	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
91	LOCAL SOURCES	1000	8,726,964	763,310	373,854	29,109	554,662	0	93,412	268	8,430	
92	ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
93	STATE SOURCES	3000	5,916,952	0	0	610,000	0	0	0	0	0	
94	FEDERAL SOURCES	4000	1,525,509	0	0	0	0	0	0	0	0	
95	Total Direct Receipts/Revenues*		16,169,425	763,310	373,854	639,109	554,662	0	93,412	268	8,430	
96	Receipts/Revenues for "On Behalf" Payments ²	3998	0	0	0	0	0	0	0	0	0	
97	Total Receipts/Revenues		16,169,425	763,310	373,854	639,109	554,662	0	93,412	268	8,430	
98	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
99	INSTRUCTION	1000	10,798,424				259,239			0		
100	SUPPORT SERVICES	2000	3,852,352	1,581,763		1,027,288	202,982	0		0	10,000	
101	COMMUNITY SERVICES	3000	1,130	0		0	0	0		0	0	
102	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	617,570	0	0	0	0	0		0	0	
103	DEBT SERVICES	5000	0	0	128,296	0	0	0		0	0	
104	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
105	Total Direct Disbursements/Expenditures ³		15,269,476	1,581,763	128,296	1,027,288	462,221	0		0	10,000	
106	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
107	Total Disbursements/Expenditures		15,269,476	1,581,763	128,296	1,027,288	462,221	0		0	10,000	
108	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		899,949	(818,453)	245,558	(388,179)	92,441	0	93,412	268	(1,570)	
109	OTHER SOURCES/USES OF FUNDS											
110	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0	0	0	0	0	
111	Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0	
112	OTHER USES OF FUNDS (8000)		0	0	0	0	0	0	0	0	0	
113	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	
114	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	
115	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2023		7,646,486	376,197	256,447	961,393	161,710	119	1,011,332	898	200,753	
116	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
117	(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
118	Object Name	Acct #										
119	Salaries	100	9,927,217	282,281		5,000		0		0	0	10,214,498
120	Employee Benefits	200	2,776,967	104,579		0	462,221	0		0	0	3,343,767
121	Purchased Services	300	1,128,996	298,583	0	1,022,288		0		0	10,000	2,459,867
122	Supplies & Materials	400	1,065,346	357,000		0		0		0	0	1,422,346
123	Capital Outlay	500	140,000	504,320		0		0		0	0	644,320
124	Other Objects	600	118,950	0	128,296	0	0	0		0	0	247,246
125	Non-Capitalized Equipment	700	60,000	35,000		0		0		0	0	95,000
126	Termination Benefits	800	0	0		0		0		0	0	0
127	Total Expenditures		15,217,476	1,581,763	128,296	1,027,288	462,221	0	93,412	268	10,000	18,427,044

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds) ⁷ as of July 1, 2022		6,664,939	1,194,650	10,889	1,349,572	69,269	119	917,920	630	202,323
3	Total Direct Receipts & Other Sources ⁸		16,116,425	763,310	373,854	639,109	554,662	0	93,412	268	8,430
4	OTHER RECEIPTS										
5	Interfund Loans Payable (Loans from Other Funds)	411									
6	Interfund Loans Receivable (Repayment of Loans)	141									
7	Notes and Warrants Payable	433									
8	Other Current Assets	199									
9	Total Other Receipts		0	0	0	0	0	0	0	0	0
10	Total Direct Receipts, Other Sources, & Other Receipts		16,116,425	763,310	373,854	639,109	554,662	0	93,412	268	8,430
11	Total Amount Available		22,781,364	1,957,960	384,743	1,988,681	623,931	119	1,011,332	898	210,753
12	Total Direct Disbursements & Other Uses ⁹		15,217,476	1,581,763	128,296	1,027,288	462,221	0	0	0	10,000
13	OTHER DISBURSEMENTS										
14	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
15	Interfund Loans Payable (Repayment of Loans)	411									
16	Notes and Warrants Payable	433									
17	Other Current Liabilities	499									
18	Total Other Disbursements		0	0	0	0	0	0	0	0	0
19	Total Direct Disbursements, Other Uses, & Other Disbursements		15,217,476	1,581,763	128,296	1,027,288	462,221	0	0	0	10,000
20	ENDING CASH BALANCE ON HAND (without Student Activity Funds) ⁷ as of June 30, 2023		7,563,888	376,197	256,447	961,393	161,710	119	1,011,332	898	200,753
21											
22	Activity Funds BEGINNING CASH BALANCE ON HAND ⁷ as of July 1, 2022		81,598								
23	Total Direct Receipts & Other Sources ⁸		53,000								
24	Total Amount Available		134,598								
25	Total Direct Disbursements & Other Uses ⁹		52,000								
26	Activity funds ENDING CASH BALANCE ON HAND ⁷ as of June 30, 2023		82,598								
27											
28	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds) ⁷ as of July 1, 2022		6,746,537	1,194,650	10,889	1,349,572	69,269	119	917,920	630	202,323
29	Total Direct Receipts & Other Sources ⁸		16,169,425	763,310	373,854	639,109	554,662	0	93,412	268	8,430
30	Total Other Receipts		0	0	0	0	0	0	0	0	0
31	Total Direct Receipts, Other Sources, & Other Receipts		16,169,425	763,310	373,854	639,109	554,662	0	93,412	268	8,430
32	Total Amount Available		22,915,962	1,957,960	384,743	1,988,681	623,931	119	1,011,332	898	210,753
33	Total Direct Disbursements & Other Uses ⁹		15,269,476	1,581,763	128,296	1,027,288	462,221	0	0	0	10,000
34	Total Other Disbursements		0	0	0	0	0	0	0	0	0
35	Total Direct Disbursements, Other Uses, & Other Disbursements		15,269,476	1,581,763	128,296	1,027,288	462,221	0	0	0	10,000
36	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds) ⁷ as of June 30, 2023		7,646,486	376,197	256,447	961,393	161,710	119	1,011,332	898	200,753

	B	C	D	E	F	G	H	I	J	K	L	
	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	
2	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)											
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY											
5	Designated Purposes Levies ¹¹ (1110-1120)	1100	7,613,682	741,810	373,454	23,609	246,823	0	90,412	268	7,780	
6	Leasing Purposes Levy ¹²	1130	0	0	0	0	0	0	0	0	0	
7	Special Education Purposes Levy	1140	46,950	0	0	0	0	0	0	0	0	
8	FICA and Medicare Only Levies	1150					241,189					
9	Area Vocational Construction Purposes Levy	1160		0	0							
10	Summer School Purposes Levy	1170	0	0	0	0	0	0	0	0	0	
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0	
12	Total Ad Valorem Taxes Levied by District		7,660,632	741,810	373,454	23,609	488,012	0	90,412	268	7,780	
13	PAYMENTS IN LIEU OF TAXES											
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0	
15	Payments from Local Housing Authority	1220	0	0	0	0	0	0	0	0	0	
16	Corporate Personal Property Replacement Taxes ¹³	1230	594,675	0	0	0	66,075	0	0	0	0	
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0	
18	Total Payments in Lieu of Taxes		594,675	0	0	0	66,075	0	0	0	0	
19	TUITION											
20	Regular Tuition from Pupils or Parents (In State)	1311	0	0	0	0	0	0	0	0	0	
21	Regular Tuition from Other Districts (In State)	1312	0	0	0	0	0	0	0	0	0	
22	Regular Tuition from Other Sources (In State)	1313	0	0	0	0	0	0	0	0	0	
23	Regular Tuition from Other Sources (Out of State)	1314	0	0	0	0	0	0	0	0	0	
24	Summer School Tuition from Pupils or Parents (In State)	1321	0	0	0	0	0	0	0	0	0	
25	Summer School Tuition from Other Districts (In State)	1322	0	0	0	0	0	0	0	0	0	
26	Summer School Tuition from Other Sources (In State)	1323	0	0	0	0	0	0	0	0	0	
27	Summer School Tuition from Other Sources (Out of State)	1324	0	0	0	0	0	0	0	0	0	
28	CTE Tuition from Pupils or Parents (In State)	1331	0	0	0	0	0	0	0	0	0	
29	CTE Tuition from Other Districts (In State)	1332	0	0	0	0	0	0	0	0	0	
30	CTE Tuition from Other Sources (In State)	1333	0	0	0	0	0	0	0	0	0	
31	CTE Tuition from Other Sources (Out of State)	1334	0	0	0	0	0	0	0	0	0	
32	Special Education Tuition from Pupils or Parents (In State)	1341	0	0	0	0	0	0	0	0	0	
33	Special Education Tuition from Other Districts (In State)	1342	0	0	0	0	0	0	0	0	0	
34	Special Education Tuition from Other Sources (In State)	1343	0	0	0	0	0	0	0	0	0	
35	Special Education Tuition from Other Sources (Out of State)	1344	0	0	0	0	0	0	0	0	0	
36	Adult Tuition from Pupils or Parents (In State)	1351	0	0	0	0	0	0	0	0	0	
37	Adult Tuition from Other Districts (In State)	1352	0	0	0	0	0	0	0	0	0	
38	Adult Tuition from Other Sources (In State)	1353	0	0	0	0	0	0	0	0	0	
39	Adult Tuition from Other Sources (Out of State)	1354	0	0	0	0	0	0	0	0	0	
40	Total Tuition		0	0	0	0	0	0	0	0	0	
41	TRANSPORTATION FEES											
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				0						
43	Regular Transportation Fees from Other Districts (In State)	1412				0						
44	Regular Transportation Fees from Other Sources (In State)	1413				0						
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				0						
46	Regular Transportation Fees from Other Sources (Out of State)	1416				0						
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421				0						
48	Summer School Transportation Fees from Other Districts (In State)	1422				0						
49	Summer School Transportation Fees from Other Sources (In State)	1423				0						
50	Summer School Transportation Fees from Other Sources (Out of State)	1424				0						
51	CTE Transportation Fees from Pupils or Parents (In State)	1431				0						
52	CTE Transportation Fees from Other Districts (In State)	1432				0						
53	CTE Transportation Fees from Other Sources (In State)	1433				0						
54	CTE Transportation Fees from Other Sources (Out of State)	1434				0						

ESTIMATED RECEIPTS/REVENUES

	B	C	D	E	F	G	H	I	J	K	L
	Description: Enter Whole Numbers Only	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441				0					
56	Special Education Transportation Fees from Other Districts (In State)	1442				0					
57	Special Education Transportation Fees from Other Sources (In State)	1443				0					
58	Special Education Transportation Fees from Other Sources (Out of State)	1444				0					
59	Adult Transportation Fees from Pupils or Parents (In State)	1451				0					
60	Adult Transportation Fees from Other Districts (In State)	1452				0					
61	Adult Transportation Fees from Other Sources (In State)	1453				0					
62	Adult Transportation Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees										
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	31,400	5,000	400	5,500	575	0	3,000	0	650
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		31,400	5,000	400	5,500	575	0	3,000	0	650
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	225,000								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	4,000								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	8,750								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		237,750								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	19,000	0	0						
78	Admissions - Other	1719	0	0	0						
79	Fees	1720	90,492	0	0						
80	Book Store Sales	1730	0	0	0						
81	Other District/School Activity Revenue (Describe & Itemize)	1790		0	0						
82	Student Activity Fund Revenues	1799	53,000								
83	Total District/School Activity Income (without Student Activity Funds 1799)		109,492		0						
84	Total District/School Activity Income (with Student Activity Funds 1799)		162,492								
85	TEXTBOOK INCOME	1800									
86	Textbook Rentals - Regular Textbooks	1811	0								
87	Textbook Rentals - Summer School Textbooks	1812	0								
88	Textbook Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Textbook Rentals - Other (Describe & Itemize)	1819	0								
90	Textbook Sales - Regular Textbooks	1821	0								
91	Textbook Sales - Summer School	1822	0								
92	Textbook Sales - Adult/Continuing Education	1823	0								
93	Textbook Sales - Other (Describe & Itemize)	1829	0								
94	Other Textbook Income (Describe & Itemize)	1890	0								
95	Total Textbooks		0								

ESTIMATED RECEIPTS/REVENUES

	B	C	D	E	F	G	H	I	J	K	L
	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
2	OTHER REVENUE FROM LOCAL SOURCES	1900									
96	Rentals	1910	0	15,000							
97	Contributions and Donations from Private Sources	1920	23,000	0	0	0	0	0	0	0	0
98	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
99	Services Provided Other Districts	1940	0	0	0	0	0	0	0	0	0
100	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0	0	0	0
101	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
102	Drivers' Education Fees	1970	0	0	0	0	0	0	0	0	0
103	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
104	School Facility Occupation Tax Proceeds	1983	0	0	0	0	0	0	0	0	0
105	Payment from Other Districts	1991	0	0	0	0	0	0	0	0	0
106	Sale of Vocational Projects	1992	0	0	0	0	0	0	0	0	0
107	Other Local Fees (Describe & Itemize)	1993	14,515	0	0	0	0	0	0	0	0
108	Other Local Revenues (Describe & Itemize)	1999	2,500	1,500	0	0	0	0	0	0	0
109	Total Other Revenue from Local Sources		40,015	16,500	0	0	0	0	0	0	0
110	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	8,673,964	763,310	373,854	29,109	554,662	0	93,412	268	8,430
111	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		8,726,964								
112	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
113	Flow-Through Revenue from State Sources	2100	0	0	0	0	0	0	0	0	0
114	Flow-Through Revenue from Federal Sources	2200	0	0	0	0	0	0	0	0	0
115	Other Flow-Through Revenue (Describe & Itemize)	2300	0	0	0	0	0	0	0	0	0
116	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0	0	0	0	0	0	0	0
117	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
118	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
119	Evidence Based Funding Formula (Section 18-8.15)	3001	5,703,101	0	0	0	0	0	0	0	0
120	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0	0	0	0
121	Fast Growth District Grants	3030	0	0	0	0	0	0	0	0	0
122	Other Unrestricted Grants-in-Aid From State Sources (Describe & Itemize)	3099	0	0	0	0	0	0	0	0	0
123	Total Unrestricted Grants-in-Aid		5,703,101	0	0	0	0	0	0	0	0
124	RESTRICTED GRANTS-IN-AID (3100-3900)										
125	SPECIAL EDUCATION										
126	Special Education - Private Facility Tuition	3100	48,000	0	0	0	0	0	0	0	0
127	Special Education - Funding for Children Requiring Sp Ed Services	3105	0	0	0	0	0	0	0	0	0
128	Special Education - Personnel	3110	0	0	0	0	0	0	0	0	0
129	Special Education - Orphanage - Individual	3120	30,000	0	0	0	0	0	0	0	0
130	Special Education - Orphanage - Summer Individual	3130	1,000	0	0	0	0	0	0	0	0
131	Special Education - Summer School	3145	0	0	0	0	0	0	0	0	0
132	Special Education - Other (Describe & Itemize)	3199	79,000	0	0	0	0	0	0	0	0
133	Total Special Education		79,000	0	0	0	0	0	0	0	0
134	CAREER AND TECHNICAL EDUCATION (CTE)										
135	CTE - Technical Education - Tech Prep	3200	0	0	0	0	0	0	0	0	0
136	CTE - Secondary Program Improvement (CTEI)	3220	0	0	0	0	0	0	0	0	0
137	CTE - WCECP	3225	0	0	0	0	0	0	0	0	0
138	CTE - Agriculture Education	3235	0	0	0	0	0	0	0	0	0
139	CTE - Instructor Practicum	3240	0	0	0	0	0	0	0	0	0
140	CTE - Student Organizations	3270	0	0	0	0	0	0	0	0	0
141	CTE - Other (Describe & Itemize)	3299	0	0	0	0	0	0	0	0	0
142	Total Career and Technical Education		0	0	0	0	0	0	0	0	0

ESTIMATED RECEIPTS/REVENUES

	B	C	D	E	F	G	H	I	J	K	L
	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
1											
2											
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	140,000				0				
194	Special Milk Program	4215	1,000				0				
195	School Breakfast Program	4220	20,000				0				
196	Summer Food Service Admin/Program	4225	0				0				
197	Child and Adult Care Food Program	4226	0				0				
198	Fresh Fruit and Vegetables	4240	0				0				
199	Food Service - Other (Describe & Itemize)	4299	0				0				
200	Total Food Service		161,000				0				
201	TITLE I										
202	Title I - Low Income	4300	218,707	0			0				
203	Title I - Low Income - Neglected, Private	4305	0	0			0				
204	Title I - Migrant Education	4340	0	0			0				
205	Title I - Other (Describe & Itemize)	4399	0	0			0				
206	Total Title I		218,707	0			0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	11,919	0			0				
209	Title IV - 21st Century	4421	0	0			0				
210	Title IV - Other (Describe & Itemize)	4499	0	0			0				
211	Total Title IV		11,919	0			0				
212	FEDERAL - SPECIAL EDUCATION										
213	Federal Special Education - Preschool Flow-Through	4600	10,714	0			0				
214	Federal Special Education - Preschool Discretionary	4605	0	0			0				
215	Federal Special Education - IDEA Flow Through	4620	277,106	0			0				
216	Federal Special Education - IDEA Room & Board	4625	0	0			0				
217	Federal Special Education - IDEA Discretionary	4630	0	0			0				
218	Federal Special Education - IDEA - Other (Describe & Itemize)	4699	0	0			0				
219	Total Federal Special Education		287,820	0			0				
220	CTE - PERKINS										
221	CTE - Perkins-Title III E Tech Prep	4770	0	0			0				
222	CTE - Other (Describe & Itemize)	4799	0	0			0				
223	Total CTE - Perkins		0	0			0				
224	Federal - Adult Education	4810	0	0			0				
225	ARRA - General State Aid - Education Stabilization	4850	0	0			0				
226	ARRA - Title I - Low Income	4851	0	0			0				
227	ARRA - Title I - Neglected, Private	4852	0	0			0				
228	ARRA - Title I - Delinquent, Private	4853	0	0			0				
229	ARRA - Title I - School Improvement (Part A)	4854	0	0			0				
230	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0			0				
231	ARRA - IDEA - Part B - Preschool	4856	0	0			0				
232	ARRA - IDEA - Part B - Flow-Through	4857	0	0			0				
233	ARRA - Title II D - Technology - Formula	4860	0	0			0				
234	ARRA - Title II D - Technology - Competitive	4861	0	0			0				
235	ARRA - McKinney - Vento Homeless Education	4862	0	0			0				
236	ARRA - Child Nutrition Equipment Assistance	4863	0	0			0				
237	Impact Aid Formula Grants	4864	0	0			0				
238	Impact Aid Competitive Grants	4865	0	0			0				
239	Qualified Zone Academy Bond Tax Credits	4866	0	0			0				
240	Qualified School Construction Bond Credits	4867	0	0			0				
241	Build America Bond Tax Credits	4868	0	0			0				
242	Build America Bond Interest Reimbursement	4869	0	0			0				
243	ARRA - General State Aid - Other Government Services Stabilization	4870	0	0			0				

	B	C	D	E	F	G	H	I	J	K	L
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	6,215,401	1,855,851	137,290	558,236	0	12,300	60,000	0	8,839,078
6	Tuition Payment to Charter Schools	1115		0	0						0
7	Pre-K Programs	1125	88,177	22,639	0	0	0	0	0	0	110,816
8	Special Education Programs (Functions 1200 - 1220)	1200	1,310,316	226,434	0	66,400	0	0	0	0	1,603,150
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	64,438	5,042	0	28,800	0	0	0	0	98,280
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	73,000	6,650	11,150	4,300	0	0	0	0	95,100
15	Summer School Programs	1600	0	0	0	0	0	0	0	0	0
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0
19	Tuant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs - Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Tuants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	Total Instruction¹⁴ (Without Student Activity Funds 1999)	1000	7,751,333	2,116,615	148,440	657,736	0	12,300	60,000	0	10,746,424
35	Total Instruction¹⁴ (With Student Activity Funds 1999)	1000	7,751,333	2,116,615	148,440	657,736	0	64,300	60,000	0	10,798,424
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	251,384	78,064	5,500	2,900	0	0	0	0	337,848
39	Guidance Services	2120	0	0	0	0	0	0	0	0	0
40	Health Services	2130	153,199	38,995	1,000	5,000	0	0	0	0	198,194
41	Psychological Services	2140	122,143	24,314	10,300	22,000	0	0	0	0	178,758
42	Speech Pathology & Audiology Services	2150	288,713	85,800	0	4,700	0	0	0	0	379,214
43	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
44	Total Support Services - Pupil	2100	815,439	227,174	16,800	34,600	0	0	0	0	1,094,013
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	96,076	23,217	35,919	22,400	0	0	0	0	177,612
47	Educational Media Services	2220	162,761	21,080	38,850	14,565	10,000	0	0	0	247,256
48	Assessment & Testing	2230	0	0	69,107	0	0	0	0	0	69,107
49	Total Support Services - Instructional Staff	2200	258,837	44,297	143,876	36,965	10,000	0	0	0	493,975
50	Support Services - General Administration	2300									
51	Board of Education Services	2310	0	0	38,000	200	0	10,500	0	0	48,700
52	Executive Administration Services	2320	161,756	38,007	10,000	1,000	0	5,300	0	0	216,063
53	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0
54	Tort Immunity Services	2361, 2365	0	51,510	115,760	0	0	0	0	0	167,270
55	Total Support Services - General Administration	2300	161,756	89,517	163,760	1,200	0	15,800	0	0	432,033

	B	C	D	E	F	G	H	I	J	K	L
	Description: Enter Whole Numbers Only	Func #	(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
1											
2											
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									
107	Tax Anticipation Warrants	5110									
108	Tax Anticipation Notes	5120									
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									
110	State Aid Anticipation Certificates	5140									
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
112	Total Debt Service - Interest on Short-Term Debt	5100									
113	Debt Service - Interest on Long-Term Debt	5200									
114	Total Debt Service	5000									
115	PROVISION FOR CONTINGENCIES (ED)	6000									
116	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		9,927,217	2,776,967	1,128,996	1,065,346	140,000	118,950	60,000	0	15,217,476
117	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		9,927,217	2,776,967	1,128,996	1,065,346	140,000	170,950	60,000	0	15,269,476
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										898,949
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										899,949
120	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
122	SUPPORT SERVICES (O&M)	2000									
123	Support Services - Pupil	2100									
124	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
125	Support Services - Business	2500									
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	15,000	0	0	0	0	0	15,000
128	Operation & Maintenance of Plant Services	2540	282,281	104,579	283,583	357,000	487,640	0	35,000	0	1,550,083
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
130	Food Services	2560					16,680				16,680
131	Total Support Services - Business	2500	282,281	104,579	298,583	357,000	504,320	0	35,000	0	1,581,763
132	Other Support Services - Misc. (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	282,281	104,579	298,583	357,000	504,320	0	35,000	0	1,581,763
134	COMMUNITY SERVICES (O&M)	3000									
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
136	Payments to Other Dist & Govt Units (In-State)	4100									
137	Payments for Regular Programs	4110			0						0
138	Payments for Special Education Programs	4120			0						0
139	Payments for CTE Program	4140			0						0
140	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			0						0
141	Total Payments to Other Dist & Govt Units (In-State)	4100			0						0
142	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
143	Total Payments to Other Dist & Govt Unit	4000			0						0
144	DEBT SERVICE (O&M)	5000									
145	Debt Service - Interest on Short-Term Debt	5100									
146	Tax Anticipation Warrants	5110									
147	Tax Anticipation Notes	5120									
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130									
149	State Aid Anticipation Certificates	5140									
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
151	Total Debt Service - Interest on Short-Term Debt	5100									0
152	Debt Service - Interest on Long-Term Debt	5200									
153	Total Debt Service	5000									
154	PROVISION FOR CONTINGENCIES (O&M)	6000									
155	Total Direct Disbursements/Expenditures		282,281	104,579	298,583	357,000	504,320	0	35,000	0	1,581,763
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(818,453)
157											
158	30 - DEBT SERVICE FUND (DS)										

	B	C	D	E	F	G	H	I	J	K	L
	Description: Enter Whole Numbers Only	Func #	(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
1											
2											
211	Debt Service - Other (Describe & Itemize)	5400									0
212	Total Debt Service	5000									0
213	PROVISION FOR CONTINGENCIES (TR)	6000									0
214	Total Direct Disbursements/Expenditures		5,000	0	1,022,288	0	0	0	0	0	1,027,288
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(388,179)
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100		117,839							117,839
220	Pre-K Programs	1125		1,248							1,248
221	Special Education Programs (Functions 1200-1220)	1200		128,117							128,117
222	Special Education Programs Pre-K	1225		0							0
223	Remedial and Supplemental Programs K-12	1250		12,035							12,035
224	Remedial and Supplemental Programs Pre-K	1275		0							0
225	Adult/Continuing Education Programs	1300		0							0
226	CTE Programs	1400		0							0
227	Interscholastic Programs	1500		0							0
228	Summer School Programs	1600		0							0
229	Gifted Programs	1650		0							0
230	Driver's Education Programs	1700		0							0
231	Bilingual Programs	1800		0							0
232	Tuant Alternative & Optional Programs	1900		0							0
233	Total Instruction	1000		259,239							259,239
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		3,526							3,526
237	Guidance Services	2120		0							0
238	Health Services	2130		5,344							5,344
239	Psychological Services	2140		3,921							3,921
240	Speech Pathology & Audiology Services	2150		3,963							3,963
241	Other Support Services - Pupils (Describe & Itemize)	2190		0							0
242	Total Support Services - Pupil	2100		16,754							16,754
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		1,242							1,242
245	Educational Media Services	2220		19,481							19,481
246	Assessment & Testing	2230		0							0
247	Total Support Services - Instructional Staff	2200		20,724							20,724
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		0							0
250	Executive Administration Services	2320		9,016							9,016
251	Special Area Administrative Services	2330		0							0
252	Claims Paid from Self Insurance Fund	2361		0							0
253	Risk Management and Claims Services Payments	2365		0							0
254	Total Support Services - General Administration	2300		9,016							9,016
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		41,304							41,304
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0
258	Total Support Services - School Administration	2400		41,304							41,304

ESTIMATED DISBURSEMENTS/EXPENDITURES

	B	C	D	E	F	G	H	I	J	K	L
	Description: Enter Whole Numbers Only	Func #	(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
1											
2											
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510		0							0
261	Fiscal Services	2520		26,714							26,714
262	Facilities Acquisition & Construction Services	2530		0							0
263	Operation & Maintenance of Plant Service	2540		59,898							59,898
264	Pupil Transportation Services	2550		28,572							28,572
265	Food Services	2560		0							0
266	Internal Services	2570		0							0
267	Total Support Services - Business	2500		115,184							115,184
268	Support Services - Central	2600		0							0
269	Direction of Central Support Services	2610		0							0
270	Planning, Research, Development & Evaluation Services	2620		0							0
271	Information Services	2630		0							0
272	Staff Services	2640		0							0
273	Data Processing Services	2660		0							0
274	Total Support Services - Central	2600		0							0
275	Other Support Services - Misc. (Describe & Itemize)	2900		0							0
276	Total Support Services	2000		202,982							202,982
277	COMMUNITY SERVICES (MR/SS)	3000		0							0
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000		0							0
279	Payments for Regular Programs	4110		0							0
280	Payments for Special Education Programs	4120		0							0
281	Payments for CTE Programs	4140		0							0
282	Total Payments to Other Dist & Govt Units	4000		0							0
283	DEBT SERVICE (MR/SS)	5000									
284	Debt Service - Interest on Short-Term Debt	5100									0
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
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
292	Total Direct Disbursements/Expenditures			462,221							462,221
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										92,441
294											
295	60 - CAPITAL PROJECTS (CP)										
296	SUPPORT SERVICES (CP)	2000									
297	Support Services - Business	2530		0							0
298	Facilities Acquisition & Construction Services	2900		0							0
299	Other Support Services - Business (Describe & Itemize)	2000		0							0
300	Total Support Services	4000		0							0
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4100									
302	Payments to Other Dist & Govt Units (In-State)	4110		0							0
303	Payments to Regular Programs	4120		0							0
304	Payment for Special Education Programs	4140		0							0
305	Payment for CTE Programs	4190		0							0
306	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4000		0							0
307	Total Payments to Other Districts & Govt Units	6000		0							0
308	PROVISION FOR CONTINGENCIES (CP)										
309	Total Direct Disbursements/Expenditures			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)										

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

ESTIMATED DISBURSEMENTS/EXPENDITURES

	B	C	D	E	F	G	H	I	J	K	L
	Description: Enter Whole Numbers Only	Func#	(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
1											
2											
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0
373	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
376	Food Services	2560	0	0	0	0	0	0	0	0	0
377	Internal Services	2570	0	0	0	0	0	0	0	0	0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
382	Information Services	2630	0	0	0	0	0	0	0	0	0
383	Staff Services	2640	0	0	0	0	0	0	0	0	0
384	Data Processing Services	2660	0	0	0	0	0	0	0	0	0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
386	Other Support Services - Misc. (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
387	Total Support Services	2000	0	0	0	0	0	0	0	0	0
388	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0
392	Payments for Special Education Programs	4120	0	0	0	0	0	0	0	0	0
393	Payments for Adult/Continuing Education Programs	4130	0	0	0	0	0	0	0	0	0
394	Payments for CTE Programs	4140	0	0	0	0	0	0	0	0	0
395	Payments for Community College Programs	4170	0	0	0	0	0	0	0	0	0
396	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190	0	0	0	0	0	0	0	0	0
397	Total Payments to Other Dist & Govt Units (In-State)	4100	0	0	0	0	0	0	0	0	0
398	Payments for Regular Programs - Tuition	4210									
399	Payments for Special Education Programs - Tuition	4220									
400	Payments for Adult/Continuing Education Programs - Tuition	4230									
401	Payments for CTE Programs - Tuition	4240									
402	Payments for Community College Programs - Tuition	4270									
403	Payments for Other Programs - Tuition	4280									
404	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200									
406	Payments for Regular Programs - Transfers	4310									
407	Payments for Special Education Programs - Transfers	4320									
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									
409	Payments for CTE Programs - Transfers	4340									
410	Payments for Community College Program - Transfers	4370									
411	Payments for Other Programs - Transfers	4380									
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0						
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0						
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									
419	Tax Anticipation Notes	5120									
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130									
421	State Aid Anticipation Certificates	5140									
422	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
423	Debt Service - Interest on Long-Term Debt	5200									

ESTIMATED DISBURSEMENTS/EXPENDITURES

	B	C	D	E	F	G	H	I	J	K	L
	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
1											
2											
424	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300						0			0
425	Debt Service - Other (Describe & Itemize)	5400			0			0			0
426	Total Debt Service	5000			0			0			0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	B	C	D	E	F	G	H	I	J	K	L
	Description: Enter Whole Numbers Only	Func #	(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
1											
2											
427	PROVISION FOR CONTINGENCIES (TF)	6000									
428	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										268
430											
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
432	SUPPORT SERVICES (FP&S)	2000									
433	Support Services - Business	2530			10,000						10,000
434	Facilities Acquisition & Construction Services	2540									
435	Operation & Maintenance of Plant Service	2500			10,000						10,000
436	Total Support Services - Business	2900			0						0
437	Other Support Services - Misc. (Describe & Itemize)	2000			10,000						10,000
438	Total Support Services	4000									
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
440	Payments to Regular Programs	4110									
441	Payments to Special Education Programs	4120									
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
443	Total Payments to Other Districts & Govt Units (FP&S)	4000									
444	DEBT SERVICE (FP&S)	5000									
445	Debt Service - Interest on Short-Term Debt	5100									
446	Tax Anticipation Warrants	5110									
447	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
448	Total Debt Service - Interest on Short-Term Debt	5100									
449	Debt Service - Interest on Long-Term Debt	5200									
450	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase	5300									
451	Principal Retired) (Describe & Itemize)	5000									
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									
453	Total Direct Disbursements/Expenditures		0	0	10,000	0	0	0	0	0	10,000
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,570)

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

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

Fund-Account Number		Source of Revenue/Use of Expense	Amount
Estimated Revenues			
10-1993	Other Local Fees	TIF funds	\$14,515
10-1999	Other Local Revenues	small misc refunds/credit card rebate	\$2,500
20-1999	Other Local Revenues	land rent (farmer)	\$1,500
10-4998	Other Restricted Grants Received from Fed. Govt. thru State	CARES Act/ESSER/ARP grant	\$718,549
Estimated Expenditures			
10-2900	Other Support Services - Misc.	field trip exps/crossing guard exp/local grant exp	\$66,500
30-5300	Debt Service - Payments of Principal on Long-Term Debt	bond principal paid	\$5,000

A	B	C	D	E	F	G
DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)						
1	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
2	Direct Revenues	16,116,425	763,310	639,109	93,412	17,612,256
3	Direct Expenditures	15,217,476	1,581,763	1,027,288		17,826,527
4	Difference	898,949	(818,453)	(388,179)	93,412	(214,271)
5	Estimated Fund Balance - June 30, 2023	7,563,888	376,197	961,393	1,011,332	9,912,810
7	Unbalanced budget; however, a Deficit Reduction Plan is not required at this time.					
8	A deficit reduction plan is required if the local board of education adopts (or amends) the 2022-2023 school district budget in which the "operating funds" listed above result in direct revenues (line 9, BudgetSum 2-4) being less than direct expenditures (line 19, BudgetSum 2-4) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81, BudgetSum 2-4).					
9	Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.					
11	Per School Code (105 ILCS 5/17-1) - If the Deficit AFR Summary Information tab from the 2021-2022 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 23-27) to ISBE within 30 days after acceptance of the AFR.					
13	The deficit reduction plan, if required, is developed using ISBE guidelines and format.					
14						
15						

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

A	B	C	D	E	F	G	DEFICIT REDUCTION PLAN				L	
							ESTIMATED BUDGET FY2022-2023					ESTIMATED BUDGET FY2023-2024
			Operational & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operational & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
1	*School Districts Only											
2	4101140004											
3	District Number											
4	Rockton SD 140											
5	District Name											
6	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)											
7	1000	6,664,939	1,194,650	1,349,572	917,920	10,127,081	7,563,888	376,197	961,393	1,011,332	9,912,810	
8	2000	8,673,964	763,310	29,109	93,412	9,559,795					0	
9	3000	0	0	0	0	0	0	0	0	0	0	
10	4000	5,916,952	0	610,000	0	6,526,952	0	0	0	0	0	
11		1,525,509	0	0	0	1,525,509	0	0	0	0	0	
12		16,116,425	763,310	639,109	93,412	17,612,256	0	0	0	0	0	
13												
14												
15	1000	10,746,424				10,746,424					0	
16	2000	3,852,352	1,581,763	1,027,288		6,461,404					0	
17	3000	1,130	0	0		1,130					0	
18	4000	617,570	0	0		617,570					0	
19	5000	0	0	0		0					0	
20	6000	0	0	0		0					0	
21		15,217,476	1,581,763	1,027,288		17,826,527	0	0	0	0	0	
22		898,949	(819,453)	(388,179)	93,412	(214,271)	0	0	0	0	0	
23												
24		0	0	0	0	0	0	0	0	0	0	
25		0	0	0	0	0	0	0	0	0	0	
26		0	0	0	0	0	0	0	0	0	0	
27		7,563,888	376,197	961,393	1,011,332	9,912,810	7,563,888	376,197	961,393	1,011,332	9,912,810	

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

A		B	M	N	O	P	Q	R	S	T	U	V
			ESTIMATED BUDGET FY2024-2025	ESTIMATED BUDGET FY2025-2026								
*School Districts Only			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
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18												
19												
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21												
22												
23												
24												
25												
26												
27												

A		B	W	X	Y	Z
*School Districts Only						
SUMMARY						
BUDGET ADDENDUM - DEFICIT REDUCTION PLAN						
ESTIMATED BUDGET						
Date of Adoption: <input type="text" value="(Enter as MM/DD/YYYY)"/>						
1	4101140004					
2						
3						
4						
5	Rockton SD 140					
6						
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		10,127,051	9,912,810	9,912,810	9,912,810
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	9,559,795	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	6,526,952	0	0	0
12	FEDERAL SOURCES	4000	1,525,509	0	0	0
13	Total Receipts/Revenues		17,612,256	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	10,746,424	0	0	0
16	SUPPORT SERVICES	2000	6,461,404	0	0	0
17	COMMUNITY SERVICES	3000	1,130	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	617,570	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		17,826,527	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(214,271)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		9,912,810	9,912,810	9,912,810	9,912,810

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

Rockton SD 140 4101140004

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

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 3^a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
- (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5
- The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14
- Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS

This worksheet checks various cells to assure that selected items are in balance.

Out-of-balance conditions are marked here with an error message.

Once all errors are corrected: Windows users, click "Save Budget for ISBE" button to the right. Mac users, click File > Save As. Once saved, submit to ISBE.

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

End of Balancing