

District Type:

- School District
- Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2024 - June 30, 2025

Accounting Basis:

- Cash
- Accrual

Is this an amended budget? _____

Date of Amended Budget: _____

(MM/DD/YY)

District Name:

Neoga CUSD 3

District RCDT No:

11018003026

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

If your FY2024 AFR states that you need to do a deficit reduction plan and your FY2025 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Neoga CUSD 3, County of Cumberland,
State of Illinois, for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025.

WHEREAS the Board of Education of Neoga CUSD 3,
County of Cumberland, 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 12th day of September, 2024,
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;

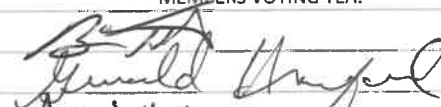
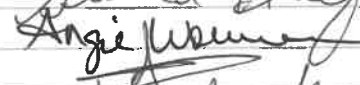

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be
beginning July 1, 2024 and ending June 30, 2025.

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 12th day of September, 2024
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.

Budget Summary

	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	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) ¹ as of July 1, 2024		3,929,551	693,099	51,260	811,641	511,486	1,804,786	30,919	511,802	75,115	
2	RECEIPTS/REVENUES (without Student Activity Funds)											
3	LOCAL SOURCES	1000	2,341,779	558,027	282,533	137,235	188,958	535,900	5,094	133,137	9,272	
4	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
5	STATE SOURCES	3000	2,016,765	485,161	0	272,344	0	0	0	30,573	0	
6	FEDERAL SOURCES	4000	842,307	0	0	0	0	0	0	0	0	
7	Total Direct Receipts/Revenues ⁸		5,200,851	1,043,188	282,533	409,579	188,958	535,900	5,094	163,710	9,272	
8	Receipts/Revenues for "On Behalf" Payments ²	3998										
9	Total Receipts/Revenues		5,200,851	1,043,188	282,533	409,579	188,958	535,900	5,094	163,710	9,272	
10	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
11	INSTRUCTION	1000	3,044,916	1,232,000		534,985	61,850	1,640,000		217,930	71,650	
12	SUPPORT SERVICES	2000	1,608,372	0		0	110,460	0		0	0	
13	COMMUNITY SERVICES	3000	13,099	0		0	160	0		0	0	
14	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	357,403	0	0	0	0	0	0	0	0	
15	DEBT SERVICES	5000	0	0	291,100	0	0	0	0	0	0	
16	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0	0	0	0	
17	Total Direct Disbursements/Expenditures ⁹		5,023,790	1,232,000	291,100	534,985	172,470	1,640,000		217,930	71,650	
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
19	Total Disbursements/Expenditures		5,023,790	1,232,000	291,100	534,985	172,470	1,640,000		217,930	71,650	
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		177,061	(188,812)	(8,567)	(125,406)	16,488	(1,104,100)	5,094	(54,220)	(62,378)	
21	OTHER SOURCES/USES OF FUNDS											
22	OTHER SOURCES OF FUNDS (7000)											
23	PERMANENT TRANSFER FROM VARIOUS FUNDS											
24	Abolishment the Working Cash Fund ¹⁵	7110										
25	Abatement of the Working Cash Fund ¹⁶	7110										
26	Transfer of Working Cash Fund Interest	7120										
27	Transfer Among Funds	7130										
28	Transfer of Interest	7140										
29	Transfer from Capital Projects Fund to O&M Fund	7150		0								
30	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
31	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170		0								
32	SALE OF BONDS (7200)											
33	Principal on Bonds Sold ⁴	7210										
34	Premium on Bonds Sold	7220										
35	Accrued Interest on Bonds Sold	7230										
36	Sale or Compensation for Fixed Assets ⁵	7300										
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400			0							
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			0							
39	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
41	Transfer to Capital Projects Fund	7800						0				
42	ISBE Loan Proceeds	7900										
43	Other Sources Not Classified Elsewhere	7990										
44	Total Other Sources of Funds ⁶		0	0	0	0	0	0	0	0	0	
45												
46												

Budget Summary

	A	B	C	D	E	F	G	H	I	J	K	L
	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.	Acc#	(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	Description: Enter Whole Numbers Only											
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										
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 Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on GASB 87 Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases	8420										
59	Other Revenues Pledged to Pay Principal on GASB 87 Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases	8440										
61	Taxes Pledged to Pay Interest on GASB 87 Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases	8520										
63	Other Revenues Pledged to Pay Interest on GASB 87 Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2025		4,106,612	504,287	42,693	686,235	527,974	700,686	36,013	457,582	12,737	
82	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2024											
83	RECEIPTS/REVENUES (For Student Activity Funds)		165,000									
84	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799										
85	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
86	Total Student Activity Direct Disbursements/Expenditures	1999										
87	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		165,000									
88	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2025		0	0	0	0	0	0	0	0	0	0
89												
90												

Budget Summary

1	A										L
	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.										
2	Description: Enter Whole Numbers Only										
	B	C	D	E	F	G	H	I	J	K	L
	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		3,929,551	693,099	51,260	811,641	511,486	1,804,786	30,919	511,802	75,115	
92		2,506,779	558,027	282,533	137,235	188,958	535,900	5,094	133,137	9,272	
93	1000	0	0	0	0	0	0	0	0	0	
94	2000	0	0	0	0	0	0	0	0	0	
95	3000	2,016,765	485,161	0	272,344	0	0	0	30,573	0	
96	4000	842,507	0	0	0	0	0	0	0	0	
97		5,365,851	1,043,188	282,533	409,579	188,958	535,900	5,094	163,710	9,272	
98	3998	0	0	0	0	0	0	0	0	0	
99		5,365,851	1,043,188	282,533	409,579	188,958	535,900	5,094	163,710	9,272	
100		DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)									
101	1000	3,209,916	1,232,000	0	534,985	61,850	0	0	0	0	
102	2000	1,608,372	1,232,000	0	0	110,460	1,640,000	0	217,930	71,650	
103	3000	13,099	0	0	0	160	0	0	0	0	
104	4000	357,403	0	0	0	0	0	0	0	0	
105	5000	0	0	291,100	0	0	0	0	0	0	
106	6000	0	0	0	0	0	0	0	0	0	
107		5,188,730	1,232,000	291,100	534,985	172,470	1,640,000	0	217,930	71,650	
108	4180	0	0	0	0	0	0	0	0	0	
109		5,188,730	1,232,000	291,100	534,985	172,470	1,640,000	0	217,930	71,650	
110		177,061	(188,812)	(8,567)	(125,406)	16,488	(1,104,100)	5,094	(54,220)	(62,378)	
111		OTHER SOURCES/USES OF FUNDS									
112		OTHER SOURCES/USES OF FUNDS (7000)									
113		0	0	0	0	0	0	0	0	0	
114		0	0	0	0	0	0	0	0	0	
115		0	0	0	0	0	0	0	0	0	
116		0	0	0	0	0	0	0	0	0	
117		0	0	0	0	0	0	0	0	0	
118		4,106,612	504,287	42,693	686,235	527,974	700,686	36,013	457,582	12,737	
119		SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)									
120		(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
121		3,517,961	255,000	0	170,075	172,470	0	0	0	0	3,943,036
122		286,450	12,000	0	17,920	0	0	0	0	0	488,840
123		464,241	655,000	0	122,790	0	1,600,000	0	217,930	71,650	3,411,611
124		338,146	50,000	0	58,000	0	20,000	0	0	0	466,146
125		108,849	50,000	0	165,000	0	20,000	0	0	0	343,849
126		308,143	0	291,100	1,200	0	0	0	0	0	600,443
127		0	0	0	0	0	0	0	0	0	0
128		0	1,232,000	291,100	534,985	172,470	1,640,000	0	217,930	71,650	9,189,925
129		5,023,730	1,232,000	291,100	534,985	172,470	1,640,000	0	217,930	71,650	9,189,925

	A	B	C	D	E	F	G	H	I	J	K
			(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
1											
2											
3	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7										
4	as of July 1, 2024		3,929,551	693,099	51,260	811,641	511,486	1,804,786	30,919	511,802	75,115
5	Total Direct Receipts & Other Sources		5,200,851	1,043,188	282,533	409,579	188,958	535,900	5,094	163,710	9,272
6	OTHER RECEIPTS										
7	Interfund Loans Payable (Loans from Other Funds)	411	0	0	0	0	0	0	0	0	0
8	Interfund Loans Receivable (Repayment of Loans)	141	5,200,851	1,043,188	282,533	409,579	188,958	535,900	5,094	163,710	9,272
9	Notes and Warrants Payable	433	9,130,402	1,736,287	333,793	1,221,220	700,444	2,340,686	36,013	675,512	84,387
10	Other Current Assets	199	5,023,790	1,232,000	291,100	534,985	172,470	1,640,000	0	217,930	71,650
11	Total Other Receipts		0	0	0	0	0	0	0	0	0
12	Total Direct Receipts, Other Sources, & Other Receipts		5,200,851	1,043,188	282,533	409,579	188,958	535,900	5,094	163,710	9,272
13	Total Amount Available		9,130,402	1,736,287	333,793	1,221,220	700,444	2,340,686	36,013	675,512	84,387
14	OTHER DISBURSEMENTS										
15	Total Direct Disbursements & Other Uses		5,023,790	1,232,000	291,100	534,985	172,470	1,640,000	0	217,930	71,650
16	Interfund Loans Receivable (Loans to Other Funds) 10	141									
17	Interfund Loans Payable (Repayment of Loans)	411									
18	Notes and Warrants Payable	433									
19	Other Current Liabilities	499									
20	Total Other Disbursements		0	0	0	0	0	0	0	0	0
21	Total Direct Disbursements, Other Uses, & Other Disbursements		5,023,790	1,232,000	291,100	534,985	172,470	1,640,000	0	217,930	71,650
22	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2025		4,106,612	504,287	42,693	686,235	527,974	700,686	36,013	457,582	12,737
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2024										
24	Total Direct Receipts & Other Sources		165,000								
25	Total Amount Available		165,000								
26	Total Direct Disbursements & Other Uses		165,000								
27	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2025		0								
28	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2024		3,929,551	693,099	51,260	811,641	511,486	1,804,786	30,919	511,802	75,115
29	Total Direct Receipts & Other Sources		5,365,851	1,043,188	282,533	409,579	188,958	535,900	5,094	163,710	9,272
30	Total Other Receipts		0	0	0	0	0	0	0	0	0
31	Total Direct Receipts, Other Sources, & Other Receipts		5,365,851	1,043,188	282,533	409,579	188,958	535,900	5,094	163,710	9,272
32	Total Amount Available		9,295,402	1,736,287	333,793	1,221,220	700,444	2,340,686	36,013	675,512	84,387
33	Total Direct Disbursements & Other Uses		5,188,790	1,232,000	291,100	534,985	172,470	1,640,000	0	217,930	71,650
34	Total Other Disbursements		0	0	0	0	0	0	0	0	0
35	Total Direct Disbursements, Other Uses, & Other Disbursements		5,188,790	1,232,000	291,100	534,985	172,470	1,640,000	0	217,930	71,650
36	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2025		4,106,612	504,287	42,693	686,235	527,974	700,686	36,013	457,582	12,737

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
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5 Designated Purposes Levies ¹¹ (1110-1120)		2,002,495	493,827	278,033	104,235	90,039	0	4,660	125,447	8,148
6 Leasing Purposes Levy ¹²	1130	4,660	0							
7 Special Education Purposes Levy	1140	28,981	0		0	0				
8 FICA and Medicare Only Levies	1150					90,039				
9 Area Vocational Construction Purposes Levy	1160									
10 Summer School Purposes Levy	1170	0		0						
11 Other Tax Levies (Describe & Itemize)	1190	5,485	1,100	1,000	300	720	0	14	340	24
12 Total Ad Valorem Taxes Levied by District		2,041,621	494,927	279,033	104,535	180,798	0	4,674	125,787	8,172
13 PAYMENTS IN LIEU OF TAXES	1200									
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	0	50,000	0	0	0	200,000	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		0	50,000	0	0	0	200,000	0	0	0
19 TUITION	1300									
20 Regular Tuition from Pupils or Parents (In State)	1311	10,518								
21 Regular Tuition from Other Districts (In State)	1312	0								
22 Regular Tuition from Other Sources (In State)	1313	0								
23 Regular Tuition from Other Sources (Out of State)	1314	0								
24 Summer School Tuition from Pupils or Parents (In State)	1321	0								
25 Summer School Tuition from Other Districts (In State)	1322	0								
26 Summer School Tuition from Other Sources (In State)	1323	0								
27 Summer School Tuition from Other Sources (Out of State)	1324	0								
28 CTE Tuition from Pupils or Parents (In State)	1331	0								
29 CTE Tuition from Other Districts (In State)	1332	0								
30 CTE Tuition from Other Sources (In State)	1333	0								
31 CTE Tuition from Other Sources (Out of State)	1334	0								
32 Special Education Tuition from Pupils or Parents (In State)	1341	0								
33 Special Education Tuition from Other Districts (In State)	1342	0								
34 Special Education Tuition from Other Sources (In State)	1343	0								
35 Special Education Tuition from Other Sources (Out of State)	1344	0								
36 Adult Tuition from Pupils or Parents (In State)	1351	0								
37 Adult Tuition from Other Districts (In State)	1352	0								
38 Adult Tuition from Other Sources (In State)	1353	0								
39 Adult Tuition from Other Sources (Out of State)	1354	0								
40 Total Tuition		10,518								
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				22,700					

A	B	C	D	E	F	G	H	I	J	K
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)
2										
57	1443				0					
58	1444				0					
59	1451				0					
60	1452				0					
61	1459				0					
62	1454				0					
63					22,700					
64	1500									
65	1510	6,840	13,100	3,500	10,000	8,160	5,900	420	7,350	1,100
66	1520	100,000	0	0	0	0	0	0	0	0
67		106,840	13,100	3,500	10,000	8,160	5,900	420	7,350	1,100
68	1600									
69	1611	9,700								
70	1612	0								
71	1613	0								
72	1614	0								
73	1620	6,700								
74	1690	0								
75		16,400								
76	1700									
77	1711	37,000	0	0	0					
78	1719	0	0	0	0					
79	1720	37,900	0	0	0					
80	1730	0	0	0	0					
81	1790	0	0	0	0					
82	1799	165,000	0	0	0					
83		74,900	0	0	0					
84		239,900	0	0	0					
85	1800									
86	1811	18,500								
87	1812	0								
88	1813	0								
89	1819	0								
90	1821	0								
91	1822	0								
92	1829	0								
93	1829	0								
94	1880	1,000								
95		19,500								
96	1900									
97	1910	0	0	0	0	0	0	0	0	0
98	1920	10,000	0	0	0	0	0	0	0	0
99	1930	0	0	0	0	0	0	0	0	0
100	1940	0	0	0	0	0	0	0	0	0
101	1950	0	0	0	0	0	0	0	0	0
102	1960	0	0	0	0	0	100,000	0	0	0
103	1970	6,000	0	0	0	0	0	0	0	0
104	1980	0	0	0	0	0	0	0	0	0
105	1993	0	0	0	0	0	230,000	0	0	0
106	1991	11,000	0	0	0	0	0	0	0	0
107	1992	10,000	0	0	0	0	0	0	0	0
108	1993	0	0	0	0	0	0	0	0	0
109	1999	25,000	0	0	0	0	0	0	0	0
110		72,000	0	0	0	0	330,000	0	0	0

Estimated Receipts/Revenues

A	B	C	D	E	F	G	H	I	J	K
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)
111	1000	2,341,779	558,027	282,533	137,235	188,958	535,900	5,094	133,137	9,272
Total Receipts/Revenues from Local Sources (Without Student Activity Funds 1799)		2,341,779	558,027	282,533	137,235	188,958	535,900	5,094	133,137	9,272
112		2,506,779								
Total Receipts/Revenues from Local Sources (With Student Activity Funds 1799)		2,506,779								
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
113	2100	0	0	0	0	0	0	0	0	0
114	2200	0	0	0	0	0	0	0	0	0
115	2300	0	0	0	0	0	0	0	0	0
116	2000	0	0	0	0	0	0	0	0	0
Total Flow-Through Receipts/Revenues From One District to Another District		0	0	0	0	0	0	0	0	0
118 RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	3001	1,954,400	435,161	0	127,644	0	0	0	30,573	0
120	3005	0	0	0	0	0	0	0	0	0
121	3030	0	0	0	0	0	0	0	0	0
122	3099	0	0	0	0	0	0	0	0	0
Total Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)		1,954,400	435,161	0	127,644	0	0	0	30,573	0
123		1,954,400	435,161	0	127,644	0	0	0	30,573	0
Total Unrestricted Grants-In-Aid		1,954,400	435,161	0	127,644	0	0	0	30,573	0
125 RESTRICTED GRANTS-IN-AID (3100-3900)										
126 SPECIAL EDUCATION										
127	3100	0	0	0	0	0	0	0	0	0
128	3105	0	0	0	0	0	0	0	0	0
129	3110	0	0	0	0	0	0	0	0	0
130	3120	23,350	0	0	0	0	0	0	0	0
131	3130	0	0	0	0	0	0	0	0	0
132	3145	0	0	0	0	0	0	0	0	0
133	3199	0	0	0	0	0	0	0	0	0
Total Special Education		23,350	0	0	0	0	0	0	0	0
135 CAREER AND TECHNICAL EDUCATION (CTE)										
136	3200	0	0	0	0	0	0	0	0	0
137	3220	12,160	0	0	0	0	0	0	0	0
138	3225	0	0	0	0	0	0	0	0	0
139	3235	12,005	0	0	0	0	0	0	0	0
140	3240	0	0	0	0	0	0	0	0	0
141	3270	0	0	0	0	0	0	0	0	0
142	3299	3,000	0	0	0	0	0	0	0	0
Total Career and Technical Education		27,165	0	0	0	0	0	0	0	0
144 BILINGUAL EDUCATION										
145	3305	0	0	0	0	0	0	0	0	0
146	3310	0	0	0	0	0	0	0	0	0
Total Bilingual Education		0	0	0	0	0	0	0	0	0
148	3360	3,500	0	0	0	0	0	0	0	0
149	3365	0	0	0	0	0	0	0	0	0
150	3370	7,500	0	0	0	0	0	0	0	0
Total State Free Lunch & Breakfast		11,000	0	0	0	0	0	0	0	0
151	3410	0	0	0	0	0	0	0	0	0
Total Adult Education (from LCCB)		0	0	0	0	0	0	0	0	0
152	3499	0	0	0	0	0	0	0	0	0
Total Adult Education - Other (Describe & Itemize)		0	0	0	0	0	0	0	0	0
153 TRANSPORTATION										
154	3500	0	0	0	78,550	0	0	0	0	0
155	3510	0	0	0	66,150	0	0	0	0	0
156	3599	0	0	0	0	0	0	0	0	0
Total Transportation		0	0	0	144,700	0	0	0	0	0
158	3670	0	0	0	0	0	0	0	0	0
159	3660	0	0	0	0	0	0	0	0	0
Total Learning Improvement - Change Grants		0	0	0	0	0	0	0	0	0
160	3695	0	0	0	0	0	0	0	0	0
Total Truant Alternative/Optional Education		0	0	0	0	0	0	0	0	0

A	B	C	D	E	F	G	H	I	J	K
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										
161	Early Childhood - Block Grant	3705	0	0	0	0				
162	Chicago General Education Block Grant	3766	0	0	0	0				
163	Chicago Educational Services Block Grant	3767	0	0	0	0				
164	School Safety & Educational Improvement Block Grant	3775	0	0	0	0				
165	Technology - Technology for Success	3780	0	0	0	0				
166	State Charter Schools	3815	0	0	0	0				
167	Extended Learning Opportunities - Summer Bridges	3825	0	0	0	0				
168	Infrastructure Improvements - Planning/Construction	3920	0	0	0	0				
169	School Infrastructure - Maintenance Projects	3925	0	0	0	0				
170	Other Restricted Revenue from State Sources (Describe & Itemize)	850	50,000	0	0	0				
171	Total Restricted Grants-In-Aid	62,365	50,000	0	144,700	0				
172	Total Receipts/Revenues from State Sources	2,016,765	485,161	0	272,344	0			30,573	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)									
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
174	Federal Impact Aid									
175	4001 Federal Impact Aid		0	0	0	0				
176	4009 Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)		0	0	0	0				
177	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0				
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
178 (4045-4090)										
179	Head Start	4045	0	0	0	0				
180	Construction (Impact Aid)	4050	0	0	0	0				
181	MAGNET	4060	0	0	0	0				
182	Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4090	0	0	0	0				
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt.	40,392	0	0	0	0				
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
184 GOVT. THRU THE STATE (4100-4999)										
185 TITLE V										
186	Title V - Flexibility and Accountability	4100	0	0	0	0				
187	Title V - SEA Projects	4105	0	0	0	0				
188	Title V - Rural Education Initiative (REI)	4107	0	0	0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0	0	0				
190	Total Title V	0	0	0	0	0				
191 FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200	0	0	0	0				
193	National School Lunch Program	4210	220,500	0	0	0				
194	Special Milk Program	4215	0	0	0	0				
195	School Breakfast Program	4220	55,600	0	0	0				
196	Summer Food Service Admin/Program	4225	0	0	0	0				
197	Child and Adult Care Food Program	4226	0	0	0	0				
198	Fresh Fruit and Vegetables	4240	0	0	0	0				
199	Food Service - Other (Describe & Itemize)	4299	0	0	0	0				
200	Total Food Service	276,100	0	0	0	0				
201 TITLE I										
202	Title I - Low Income	4300	201,800	0	0	0				
203	Title I - Low Income - Neglected, Private	4305	0	0	0	0				
204	Title I - Migrant Education	4340	0	0	0	0				
205	Title I - Other (Describe & Itemize)	4399	0	0	0	0				
206	Total Title I	201,800	0	0	0	0				
207 TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	20,000	0	0	0				
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0	0	0				
210	Title IV - 21st Century	4421	0	0	0	0				

Estimated Receipts/Revenues

A	B	C	D	E	F	G	H	I	J	K
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										
211	4499	0	0	0	0	0	0	0	0	0
212		20,000	0	0	0	0	0	0	0	0
213										
214	4600	15,050	0	0	0	0	0	0	0	0
215	4605	0	0	0	0	0	0	0	0	0
216	4620	227,210	0	0	0	0	0	0	0	0
217	4625	0	0	0	0	0	0	0	0	0
218	4630	0	0	0	0	0	0	0	0	0
219	4699	0	0	0	0	0	0	0	0	0
220		242,260	0	0	0	0	0	0	0	0
221										
222	4770	0	0	0	0	0	0	0	0	0
223	4799	0	0	0	0	0	0	0	0	0
224		0	0	0	0	0	0	0	0	0
225	4810	0	0	0	0	0	0	0	0	0
226	4850	0	0	0	0	0	0	0	0	0
227	4851	0	0	0	0	0	0	0	0	0
228	4852	0	0	0	0	0	0	0	0	0
229	4853	0	0	0	0	0	0	0	0	0
230	4854	0	0	0	0	0	0	0	0	0
231	4855	0	0	0	0	0	0	0	0	0
232	4856	0	0	0	0	0	0	0	0	0
233	4857	0	0	0	0	0	0	0	0	0
234	4860	0	0	0	0	0	0	0	0	0
235	4861	0	0	0	0	0	0	0	0	0
236	4862	0	0	0	0	0	0	0	0	0
237	4863	0	0	0	0	0	0	0	0	0
238	4864	0	0	0	0	0	0	0	0	0
239	4865	0	0	0	0	0	0	0	0	0
240	4866	0	0	0	0	0	0	0	0	0
241	4867	0	0	0	0	0	0	0	0	0
242	4868	0	0	0	0	0	0	0	0	0
243	4869	0	0	0	0	0	0	0	0	0
244	4870	0	0	0	0	0	0	0	0	0
245	4871	0	0	0	0	0	0	0	0	0
246	4872	0	0	0	0	0	0	0	0	0
247	4873	0	0	0	0	0	0	0	0	0
248	4874	0	0	0	0	0	0	0	0	0
249	4875	0	0	0	0	0	0	0	0	0
250	4876	0	0	0	0	0	0	0	0	0
251	4877	0	0	0	0	0	0	0	0	0
252	4878	0	0	0	0	0	0	0	0	0
253	4879	0	0	0	0	0	0	0	0	0
254	4880	0	0	0	0	0	0	0	0	0
255		0	0	0	0	0	0	0	0	0
256	4901	0	0	0	0	0	0	0	0	0
257	4902	0	0	0	0	0	0	0	0	0
258	4905	0	0	0	0	0	0	0	0	0
259	4909	0	0	0	0	0	0	0	0	0
260	4920	0	0	0	0	0	0	0	0	0
261	4930	0	0	0	0	0	0	0	0	0
262	4932	17,446	0	0	0	0	0	0	0	0
263	4935	0	0	0	0	0	0	0	0	0
264	4960	0	0	0	0	0	0	0	0	0
265	4981	0	0	0	0	0	0	0	0	0
265	4982	0	0	0	0	0	0	0	0	0

A	B	C	D	E	F	G	H	I	J	K
	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										
267	4991	13,500	0	0	0	0	0	0	0	0
268	4992	7,000	0	0	0	0	0	0	0	0
269	4998	23,809	0	0	0	0	0	0	0	0
270		801,915	0	0	0	0	0	0	0	0
271	4000	842,307	0	0	0	0	0	0	0	0
272		5,200,851	1,043,188	282,533	409,579	188,958	535,900	5,094	163,710	9,272
273		5,365,851								

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	A		B		C		D		E		F		G		H		I		J		K	
																																																												1000	1100	1115	1125	1200	1225	1250	1275	1300	1400	1500	1600	1650	1700	1800	1900	1910	1911	1912	1913	1914	1915
Description: Enter Whole Numbers Only																																																																																	
30 - EDUCATIONAL FUND (ED)																																																																																	
INSTRUCTION (ED)																																																																																	
Regular Programs																																																																																	
Tuition Payment to Charter Schools																																																																																	
Pre-K Programs																																																																																	
Special Education Programs (Functions 1200 - 1220)																																																																																	
Special Education Programs Pre-K																																																																																	
Remedial and Supplemental Programs K-12																																																																																	
Remedial and Supplemental Programs Pre-K																																																																																	
Adult/Continuing Education Programs																																																																																	
CTE Programs																																																																																	
Interscholastic Programs																																																																																	
Summer School Programs																																																																																	
Gifted Programs																																																																																	
Driver's Education Programs																																																																																	
Bilingual Programs																																																																																	
Truant Alternative & Optional Programs																																																																																	
Pre-K Programs - Private Tuition																																																																																	
Regular K-12 Programs Private Tuition																																																																																	
Special Education Programs K-12 Private Tuition																																																																																	
Special Education Programs Pre-K Tuition																																																																																	
Remedial/Supplemental Programs K-12 Private Tuition																																																																																	
Remedial/Supplemental Programs Pre-K Private Tuition																																																																																	
Adult/Continuing Education Programs Private Tuition																																																																																	
CTE Programs Private Tuition																																																																																	
Interscholastic Programs Private Tuition																																																																																	
Summer School Programs Private Tuition																																																																																	
Gifted Programs Private Tuition																																																																																	
Bilingual Programs Private Tuition																																																																																	
Truants Alternative/Opt Ed Programs Private Tuition																																																																																	
Student Activity Fund Expenditures																																																																																	
Total Instruction (Without Student Activity Funds 1999)																																																																																	
Total Instruction (With Student Activity Funds 1999)																																																																																	
SUPPORT SERVICES (ED)																																																																																	
Support Services - Pupil																																																																																	
Attendance & Social Work Services																																																																																	
Guidance Services																																																																																	
Health Services																																																																																	
Psychological Services																																																																																	
Speech Pathology & Audiology Services																																																																																	
Other Support Services - Pupils (Describe & Itemize)																																																																																	
Total Support Services - Pupil																																																																																	
Support Services - Instructional Staff																																																																																	
Improvement of Instruction Services																																																																																	
Educational Media Services																																																																																	
Assessment & Testing																																																																																	
Total Support Services - Instructional Staff																																																																																	
Support Services - General Administration																																																																																	
Board of Education Services																																																																																	
Facilities Administration Services																																																																																	
Special Area Administration Services																																																																																	
Tort Immunity Services																																																																																	
Total Support Services - General Administration																																																																																	
Support Services - School Administration																																																																																	
Office of the Principal Services																																																																																	
Other Support Services - School Administration (Describe & Itemize)																																																																																	
Total Support Services - School Administration																																																																																	
Support Services - Business																																																																																	

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
61	Direction of Business Support Services	2530	0	0	0	0	0	0	0	0	0
62	Fiscal Services	2520	48,350	6,000	10,000	1,000	0	500	0	0	65,850
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
65	Food Services	2560	0	0	95,000	216,000	15,000	300	0	0	326,300
66	Internal Services	2570	0	0	0	0	0	0	0	0	0
67	Total Support Services - Business	2500	48,350	6,000	105,000	217,000	15,000	800	0	0	392,150
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
71	Information Services	2630	0	0	0	0	0	0	0	0	0
72	Staff Services	2640	0	0	0	0	0	0	0	0	0
73	Data Processing Services	2660	0	0	12,200	0	0	0	0	0	12,200
74	Total Support Services - Central	2600	0	0	12,200	0	0	0	0	0	12,200
75	Other Support Services - Misc. (Describe & Itemize)	2900	0	0	0	100	0	0	0	0	100
76	Total Support Services	2000	937,355	83,235	277,401	257,981	29,500	22,900	0	0	1,608,372
77	COMMUNITY SERVICES (ED)	3000	4,737	630	7,300	432	0	0	0	0	13,099
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
79	Payments to Other Dist & Govt Units (In-State)	4100									
80	Payments for Regular Programs	4110			85,810						85,810
81	Payments for Special Education Programs	4120			0						0
82	Payments for Adult/Continuing Education Programs	4130			0						0
83	Payments for CTE Programs	4140			0						0
84	Payments for Community College Programs	4170			0						0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			550						550
86	Total Payments to Other Dist & Govt Units (In-State)	4100			86,360						86,360
87	Payments for Regular Programs - Tuition	4210						260,043			260,043
88	Payments for Special Education Programs - Tuition	4220									0
89	Payments for Adult/Continuing Education Programs - Tuition	4230						4,500			4,500
90	Payments for CTE Programs - Tuition	4240						6,500			6,500
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	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						271,043			271,043
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						0
102	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0						0
103	Payments to Other Dist & Govt Units (Out of State)	4000			0						0
104	Total Payments to Other Dist & Govt Units	4000			86,360			271,043			357,403
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									0
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	Total Debt Service - Interest on Short-Term Debt	5100									0
113	Debt Service - Interest on Long-Term Debt	5200									0
114	Total Debt Service	5000									0
115	PROVISION FOR CONTINGENCIES (ED)	6000									0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		3,517,961	286,450	464,241	338,146	108,849	308,143	0	0	5,023,790
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		3,517,961	286,450	464,241	338,146	108,849	473,143	0	0	5,188,790

A	B	C	D	E	F	G	H	I	J	K
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										
118										177,061
119										177,061
120										
121										
122										
123	2000									
124	2100									
125	2500									
126	2510									
127	2530									
128	2540	255,000	12,000	865,000	50,000					1,232,000
129	2550									
130	2560									
131	2500	255,000	12,000	865,000	50,000					1,232,000
132	2900									
133	2000	255,000	12,000	865,000	50,000					1,232,000
134	3000									
135	4000									
136	4100									
137	4110									
138	4120									
139	4140									
140	4150									
141	4100									
142	4400									
143	4000									
144	5000									
145	5100									
146	5110									
147	5120									
148	5130									
149	5140									
150	5150									
151	5100									
152	5200									
153	5000									
154	6000									
155		255,000	12,000	865,000	50,000	50,000				1,232,000
156										(188,812)
157										
158										
159	4000									
160	4100									
161	4110									
162	4120									
163	4150									
164	4000									
165	5000									
166	5100									
167	5110									
168	5120									
169	5130									
170	5140									
171	5150									
172	5100									
173	5200									

	A	B	C	D	E	F	G	H	I	J	K
	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	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300						275,600			275,600
	Debt Service - Other (Describe & Itemize)	5400			0			15,000			15,000
	Total Debt Service	5000			0			291,100			291,100
	6000				0			291,100			291,100
174	PROVISION FOR CONTINGENCIES (DS)										
175	Total Direct Disbursements/Expenditures				0						0
176	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										291,100
177											(8,567)
178											
179											
180											
181	181.40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils	2100									
184	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
185	Support Services - Business										
186	Pupil Transportation Services	2550	170,075	17,920	122,790	58,000	165,000	1,200	0	0	534,985
187	Other Support Services - Business (Describe & Itemize)	2600	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	170,075	17,920	122,790	58,000	165,000	1,200	0	0	534,985
189	COMMUNITY SERVICES (TR)	3000									
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
191	Payments to Other Dist & Govt Units (In-State)	4100									
192	Payments for Regular Program	4110									
193	Payments for Special Education Programs	4120									
194	Payments for Adult/Continuing Education Programs	4130									
195	Payments for CTE Programs	4140									
196	Payments for Community College Programs	4170									
197	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
198	Total Payments to Other Dist & Govt Units (In-State)	4100									
199	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									
200	Total Payments to Other Dist & Govt Units	4000									
201	DEBT SERVICE (TR)	5000									
202	Debt Service - Interest on Short-Term Debt	5100									
203	Tax Anticipation Warrants	5110									
204	Tax Anticipation Notes	5120									
205	Corporate Personal Prop Real Tax Anticipation Notes	5130									
206	State Aid Anticipation Certificates	5140									
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
208	Total Debt Service - Interest on Short-Term Debt	5100									
209	Debt Service - Interest on Long-Term Debt	5200									
210	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									
211	Debt Service - Other (Describe & Itemize)	5400									
212	Total Debt Service	5000									
213	PROVISION FOR CONTINGENCIES (TR)	6000									
214	Total Direct Disbursements/Expenditures		170,075	17,920	122,790	58,000	165,000	1,200	0	0	534,985
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(125,406)
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100									11,550
220	Pre-K Programs	1125									14,700
221	Special Education Programs (Functions 1200-1220)	1200									29,400
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250									1,575
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400									210
227	Intertholastic Programs	1500									3,835
228	Summer School Programs	1600									160

	A	B	C	D	E	F	G	H	I	J	K
	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											
229	Gifted Programs	1650									0
230	Dirher's Education Programs	1700		420							420
231	Bilingual Programs	1800		0							0
232	Tuant Alternative & Optional Programs	1900		0							0
233	Total Instruction	1000		61,850							61,850
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		1,050							1,050
237	Guidance Services	2120		1,260							1,260
238	Health Services	2130		6,510							6,510
239	Psychological Services	2140		0							0
240	Speech Pathology & Audiology Services	2150		1,260							1,260
241	Other Support Services - Pupils (Describe & Itemize)	2190		0							0
242	Total Support Services - Pupil	2100		10,080							10,080
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		0							0
245	Educational Media Services	2220		8,610							8,610
246	Assessment & Testing	2230		0							0
247	Total Support Services - Instructional Staff	2200		8,610							8,610
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		0							0
250	Executive Administration Services	2320		9,030							9,030
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		9,030							9,030
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		12,705							12,705
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0
258	Total Support Services - School Administration	2400		12,705							12,705
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510		0							0
261	Fiscal Services	2520		5,985							5,985
262	Facilities Acquisition & Construction Services	2530		0							0
263	Operation & Maintenance of Plant Service	2540		35,700							35,700
264	Pupil Transportation Services	2550		28,350							28,350
265	Food Services	2560		0							0
266	Internal Services	2570		0							0
267	Total Support Services - Business	2500		70,035							70,035
268	Support Services - Central	2600									
269	Direction of Central Support Services	2610		0							0
270	Planning, Research, Development & Evaluation Services	2620		0							0
271	Information Services	2650		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		110,480							110,480
277	COMMUNITY SERVICES (MR/SS)	3000		160							160
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							0
285	Tax Anticipation Warrants	5110		0							0
286	Tax Anticipation Notes	5120		0							0
287	Corporate Personal Prop Repl Tax Anticipation Notes	5130		0							0

Estimated Disbursements/Expenditures

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
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									0
292	Total Direct Disbursements/Expenditures			172,470							172,470
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										16,488
294											16,488
295	60 - CAPITAL PROJECTS (CP)										
296	SUPPORT SERVICES (CP)	2000									
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530			1,600,000	20,000	20,000	0	0	0	1,640,000
299	Other Support Services - Business (Describe & Itemize)	2900		0	0	0	0	0	0	0	0
300	Total Support Services	4000		0	1,600,000	20,000	20,000	0	0	0	1,640,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)										
302	Payments to Other Dist. & Govt Units (In-State)	4100									0
303	Payments to Regular Programs	4110			0						0
304	Payment for Special Education Programs	4120			0						0
305	Payment for CTE Programs	4140			0						0
306	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190			0						0
307	Total Payments to Other Districts & Govt Units	4000			0						0
308	PROVISION FOR CONTINGENCIES (CP)	6000									0
309	Total Direct Disbursements/Expenditures		0	0	1,600,000	20,000	20,000	0	0	0	1,640,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,104,100)
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										
315	INSTRUCTION (IF)	1000									0
316	Regular Programs	1100		0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125		0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200		0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225		0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250		0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275		0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300		0	0	0	0	0	0	0	0
324	CTE Programs	1400		0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500		0	0	0	0	0	0	0	0
326	Summer School Programs	1600		0	0	0	0	0	0	0	0
327	Gifted Programs	1650		0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700		0	0	0	0	0	0	0	0
329	Bilingual Programs	1800		0	0	0	0	0	0	0	0
330	Traut Alternative & Optional Programs	1900		0	0	0	0	0	0	0	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
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	Traut Alternative/Opt Ed Programs Private Tuition	1922									0
344	Total Instruction ¹⁴	1000	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (IF)	2000									0

	A	B	C	D	E	F	G	H	I	J	K
	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											
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110									
348	Guidance Services	2120									
349	Health Services	2130									
350	Psychological Services	2140									
351	Speech Pathology & Audiology Services	2150									
352	Other Support Services - Pupils (Describe & Itemize)	2180									
353	Total Support Services - Pupil	2100									
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210									
356	Educational Media Services	2220									
357	Assessments & Testing	2230									
358	Total Support Services - Instructional Staff	2200									
359	Support Services - General Administration	2300									
360	Board of Education Services	2310			15,000						15,000
361	Executive Administration Services	2320									
362	Special Area Administration Services	2330									
363	Claims Paid from Self Insurance Fund	2361									
364	Risk Management and Claims Services Payments	2365			20,000						20,000
365	Total Support Services - General Administration	2300			35,000						35,000
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410									
368	Other Support Services - School Administration (Describe & Itemize)	2490									
369	Total Support Services - School Administration	2400									
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510									
372	Fiscal Services	2520									
373	Facilities Acquisition & Construction Services	2530									
374	Operation & Maintenance of Plant Services	2540			154,570						154,570
375	Pupil Transportation Services	2550									
376	Food Services	2560									
377	Internal Services	2570									
378	Total Support Services - Business	2500			154,570						154,570
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610									
381	Planning, Research, Development & Evaluation Services	2620									
382	Information Services	2630									
383	Staff Services	2640									
384	Data Processing Services	2660									
385	Total Support Services - Central	2600									
386	Other Support Services - Misc. (Describe & Itemize)	2900			28,360						28,360
387	Total Support Services	2000			217,930						217,930
388	COMMUNITY SERVICES (TF)	3000									
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									
392	Payments for Special Education Programs	4120									
393	Payments for Adult/Continuing Education Programs	4130									
394	Payments for CTE Programs	4140									
395	Payments for Community College Programs	4170									
396	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
397	Total Payments to Other Dist & Govt Units (In-State)	4100									
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									

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
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	4390									
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 or Short-Term Debt (Describe & Itemize)	5150									
423	Debt Service - Interest on Long-Term Debt	5200									
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase)										
424	Principal Retired (Describe & Itemize)	5300									
425	Debt Service - Other (Describe & Itemize)	5400			0						
426	Total Debt Service	5000			0						
427	PROVISION FOR CONTINGENCIES (TF)	6000									
428	Total Direct Disbursements/Expenditures		0	0	217,930	0	0	0	0	0	217,930
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(54,220)
430											
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)	2000									
432	SUPPORT SERVICES (FP&S)	2500									
433	Support Services - Business	2530			71,650						71,650
434	Facilities Acquisition & Construction Services	2540			0						0
435	Operation & Maintenance of Plant Service	2500			71,650						71,650
436	Total Support Services - Business	2900			71,650						71,650
437	Other Support Services - Misc. (Describe & Itemize)	2000			0						0
438	Total Support Services	4000			71,650						71,650
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4110									
440	Payments to Regular Programs	4120									
441	Payments to Special Education Programs	4190									
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4000									
443	Total Payments to Other Districts & Govt Units (FPS)	5000									
444	DEBT SERVICE (FP&S)	5100									
445	Debt Service - Interest on Short-Term Debt	5110									
446	Tax Anticipation Warrants	5150									
447	Other Interest on Short-Term Debt (Describe & Itemize)	5100									
448	Total Debt Service - Interest on Short-Term Debt	5200									
449	Debt Service - Interest on Long-Term Debt										
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase)										
450	Principal Retired (Describe & Itemize)	5300									
451	Total Debt Service	5000									
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									
453	Total Direct Disbursements/Expenditures		0	0	71,650	0	0	0	0	0	71,650
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(62,378)

	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: Error - Please describe all the revenue.						
3	Expenditure Check: Error - Please describe all the expenditures.						
4	Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)			
5	1190	\$ 8,983		10-2190	Amount	8,800	Describe Expenditures
6	1290			10-2490			
7	1614			10-2900	\$ 100		
8	1690			10-4190	\$ 550		
9	1790			10-4290			
10	1819			10-4390			
11	1829			10-4400			
12	1890	\$ 1,000		10-5150			
13	1993			20-2190			
14	1998	\$ 25,000		20-2900			
15	2300			20-4190			
16	3099			20-4400			
17	3199			20-5150			
18	3298	\$ 3,000		30-4190			
19	3499			30-5150			
20	3598			30-5300	\$ 275,600		
21	3998	\$ 50,850		30-5400	\$ 15,000		
22	4009			40-2190			
23	4090	\$ 40,392		40-2900			
24	4199			40-4190			
25	4299			40-4400			
26	4399			40-5150			
27	4499			40-5300			
28	4699			40-5400			
29	4799			50-2190			
30	4998	\$ 23,809		50-2490			
31				50-2900			
32				50-5150			
33				60-2900			
34				60-4190			
35				80-2190			
36				80-2490			
37				80-2900	\$ 28,360		
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	5,200,851	1,043,188	409,579	5,094	6,658,712
Direct Expenditures	5,023,790	1,232,000	534,985		6,790,775
Difference	177,061	(188,812)	(125,406)	5,094	(132,063)
Estimated Fund Balance - June 30, 2025	4,106,612	504,287	686,235	36,013	5,333,147

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 2024-2025 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 2023-2024 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 23-27) to ISBE within 30 days after acceptance of the AFR.

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

	A	B	C	D	E	F	G
1	DEFICIT REDUCTION PLAN						
2	ESTIMATED BUDGET						
3	FY2024-2025						
4	<i>11018003026</i>						
5	<i>Neoga CUSD 3</i>						
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE						
8	<i>(must equal prior Ending Fund Balance)</i>						
9		Acct #					
10	LOCAL SOURCES	1000	2,341,779	558,027	137,235	5,094	3,042,135
11	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
12	STATE SOURCES	3000	2,016,765	485,161	272,344	0	2,774,270
13	FEDERAL SOURCES	4000	842,307	0	0	0	842,307
14	Total Receipts/Revenues		5,200,851	1,043,188	409,579	5,094	6,658,712
15	DISBURSEMENTS/EXPENDITURES						
16		Funct #					
17	INSTRUCTION	1000	3,044,916				3,044,916
18	SUPPORT SERVICES	2000	1,608,372	1,232,000	534,985		3,375,357
19	COMMUNITY SERVICES	3000	13,099	0	0		13,099
20	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	357,403	0	0		357,403
21	DEBT SERVICES	5000	0	0	0		0
22	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
23	Total Disbursements/Expenditures		5,023,790	1,232,000	534,985		6,790,775
24	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		177,061	(188,812)	(125,406)	5,094	(132,063)
25	OTHER SOURCES/USES OF FUNDS						
26	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
27	OTHER USES OF FUNDS (8000)		0	0	0	0	0
28	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
29	ESTIMATED ENDING FUND BALANCE		4,106,612	504,287	686,235	36,013	5,333,147

	A	B	H	I	J	K	L
1	*School Districts Only		ESTIMATED BUDGET				
2			FY2025-2026				
3	11018003026						
4	District Number						
5	Neoga CUSD 3						
	District Name						
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		4,106,612	504,287	686,235	36,013	5,333,147
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		4,106,612	504,287	686,235	36,013	5,333,147

	A	B	M	N	O	P	Q
1	*School Districts Only						
2							
3	ESTIMATED BUDGET						
4	FY2026-2027						
5	Neoga CUSD 3						
6	<i>District Name</i>						
			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		4,106,612	504,287	686,235	36,013	5,333,147
8	RECEIPTS/REVENUES		<i>Acct #</i>				
9	LOCAL SOURCES		1000				
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000				
11	STATE SOURCES		3000				
12	FEDERAL SOURCES		4000				
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES		<i>Funct #</i>				
15	INSTRUCTION		1000				
16	SUPPORT SERVICES		2000				
17	COMMUNITY SERVICES		3000				
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000				
19	DEBT SERVICES		5000				
20	PROVISION FOR CONTINGENCIES		6000				
21	Total Disbursements/Expenditures		0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						
25	OTHER USES OF FUNDS (8000)						
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		4,106,612	504,287	686,235	36,013	5,333,147

	A	B	R	S	T	U	V
1	*School Districts Only		ESTIMATED BUDGET				
2			FY2027-2028				
3	11018003026						
4	District Number						
5	Neoga CUSD 3						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		4,106,612	504,287	686,235	36,013	5,333,147
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					
11	STATE SOURCES	3000					
12	FEDERAL SOURCES	4000					
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					
16	SUPPORT SERVICES	2000					
17	COMMUNITY SERVICES	3000					
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					
19	DEBT SERVICES	5000					
20	PROVISION FOR CONTINGENCIES	6000					
21	Total Disbursements/Expenditures		0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						
25	OTHER USES OF FUNDS (8000)						
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		4,106,612	504,287	686,235	36,013	5,333,147

	A	B	W	X	Y	Z
1	*School Districts Only		SUMMARY			
2			BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
3	11018003026		ESTIMATED BUDGET			
4	<i>District Number</i>		<i>Date of Adoption:</i> <input type="text"/>			
5	Neoga CUSD 3		<i>(Enter as MM/DD/YY)</i>			
	<i>District Name</i>					
6			FY2024-2025	FY2025-2026	FY2026-2027	FY2027-2028
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		5,465,210	5,333,147	5,333,147	5,333,147
8	RECEIPTS/REVENUES		<i>Acct #</i>			
9	LOCAL SOURCES		1000	3,042,135	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0
11	STATE SOURCES		3000	2,774,270	0	0
12	FEDERAL SOURCES		4000	842,307	0	0
13	Total Receipts/Revenues			6,658,712	0	0
14	DISBURSEMENTS/EXPENDITURES		<i>Funct #</i>			
15	INSTRUCTION		1000	3,044,916	0	0
16	SUPPORT SERVICES		2000	3,375,357	0	0
17	COMMUNITY SERVICES		3000	13,099	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	357,403	0	0
19	DEBT SERVICES		5000	0	0	0
20	PROVISION FOR CONTINGENCIES		6000	0	0	0
21	Total Disbursements/Expenditures			6,790,775	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(132,063)	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)			0	0	0
25	OTHER USES OF FUNDS (8000)			0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS			0	0	0
27	ESTIMATED ENDING FUND BALANCE			5,333,147	5,333,147	5,333,147

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

Fiscal Year 2024-2025

through Fiscal Year 2027-2028

Neoga CUSD 3 11018003026

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:

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

**Fiscal Year 2024-2025
through Fiscal Year 2027-2028**

- 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 2025 Spending Plan

NEOGA COMM UNIT SCHOOL DISTRICT

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

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

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

1) What are the Organizational Unit's strategic goals for student success for the 2024-25 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)

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.)

If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces.)

Top Strategy 3

Top Strategy 2

Top Strategy 1

Part II: Planned Use of Evidence-Based Funding

The questions below provide an opportunity to document the stakeholders with whom you consulted and the data you analyzed as you determined your strategic allocations of FY 2025 EBF dollars. Key statistics related to EBF distributions are provided for your reference. Form SO-36/50-39 is typically released before current-year appropriations are known. Therefore, the figures provided are for the prior fiscal year.

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

Evidence-Based Funding Organizational Unit Results (FY 2024)	Final Resources / Adequacy Target =	502.60	Adequacy Target	56,962,783
	Percent of Adequacy	87%	Percent of Adequacy	87%
	Base Funding Minimum	2	Gross State Contribution	\$2,496,733
	Tier Funding = Gross State Contribution Within FY 2024 Gross State Contribution, Resources Attributable to Specific Populations	\$2,496,305	FY 2024 Tier Funding	\$10,429
	Low-income Students	\$266,468		
	English Learners (ELs)	\$7		
	Special Education	\$199,220		

*Note: Tier Funding allocations are published annually at <https://www.lsbh.net/Pages/ebfdistribution.aspx>. Amounts are available in early August. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.

1) FY 2025 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2025. Select whether the amount is estimated or actual funding.

	Dist. Source 1	Dist. Source 2	Dist. 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.)			
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) Special Ed. Program Director(s) Other Program Leaders School Board Members	Principals School Improvement Teams Teacher or Support Staff Unions Other School Staff	Bilingual Parent Advisory Committee Other Parent Group(s) Community Focus Group(s) 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.)			
4) Given the data analyzed, the stakeholders consulted, and the priorities identified in Part 1, indicate the top three priority investments the Organizational Unit will make with its FY 2025 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.)			
If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)			
Cost Factor Table			
The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2024 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at https://www.isbe.net/eifs/pendingplan .			
Column G: If the Organizational Unit will receive at least \$5,000 in FY 2025 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2025 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 G50 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G59 and provide additional context in the space for a narrative beginning in row 53.			
Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2025 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.			
	Amount in FY 2024 Adjusted Adequacy Target	Budgeted FY 2025 Investments with New Tier Funding [N/A]	Budgeted FY 2025 Expenditures [All Resources] [Optional]
Core Investments			Optional District Narratives
Core Teachers	\$1,574,351		Enter optional context for core investment decisions.
Specialist Teachers	\$391,463		
Instructional Facilitator	\$165,287		
Core Intervention Teacher	\$65,493		
Substitute Teachers	\$54,505		
Guidance Counselor	\$116,288		
Nurse	\$35,780		
Supervisory Aide	\$62,018		
Librarian	\$72,464		
Librarian Aide	\$44,375		
Principal	\$107,503		
Assistant Principal	\$92,561		
School Site Staff	\$74,418		
Subtotal	\$2,856,506		

Per Student Investments		Enter optional context for per student investment decisions.
Gifted	\$14,680	
Professional Development	\$62,825	
Instructional Materials	\$163,345	
Assessments	\$17,088	
Computer & Tech Equipment	\$286,985	
Student Activities	\$206,926	
Maintenance & Operations	\$684,039	
Central Office	\$470,936	
Employee Benefits	\$1,362,467	
Subtotal*	\$3,751,449	
Low-Income Intervention Teacher	\$119,446	
Low-Income Pupil Support Staff	\$119,446	
Low-Income Extended Day Teacher	\$124,726	
Low-Income Summer School Teacher	\$124,726	
EL Intervention Teacher	\$0	
EL Pupil Support Staff	\$0	
EL Extended Day Teacher	\$0	
EL Summer School Teacher	\$0	
EL Core Teacher	\$0	
Sp Ed Teacher	\$234,933	
Sp Ed Instructional Assistant	\$95,165	
Sp Ed Psychologist	\$36,315	
Subtotal	\$854,878	
Other Investments		
Total**	\$6,962,783	
*The subtotal for Per-Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal.		
**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2024 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.		
Enter optional context for additional investment decisions.		
Tier Funding Check (Cell G9J)		
<p>Part III: Support for Special Student Groups</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 facilities and services as outlined in LCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in cells G100-G102 below. If the Organizational Unit received at least \$5,000 for any of the student groups, a response to the questions below is required. For amounts less than \$5,000, a response is optional. All other EBF funds may be spent in any manner deemed appropriate by the school district.</p> <p><i>Collaboration Opportunity - 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.</i></p>		
<p>FY 2025 Student Population Allocations*: Enter the dollar amount of resources attributable to specific populations within the FY25 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.</p>	<p>Enter Amounts</p>	<p>Select Type</p>
<p>Low-Income Students</p> <p>English Learners</p> <p>Special Education</p>		
<p>*Note: Allocations for each of the three student groups are published annually at lbaa.net/ebf/elist-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.</p>		

Organizational Unit Investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Optional	Low-Income Intervention Teacher [Optional - Enter \$]	Low-Income Extended Day Teacher [Optional - Enter \$]	Other Investments [Optional - Enter \$]
2) Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)	Low-Income Pupil Support Staff [Optional - Enter \$]	Low-Income Summer School Teacher [Optional - Enter \$]	
3) Organizational Unit Investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Optional	English Learner Intervention Teacher [Optional - Enter \$]	English Learner Extended Day Teacher [Optional - Enter \$]	English Learner Core Teacher [Optional - Enter \$]
Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)	English Learner Pupil Support Staff [Optional - Enter \$]	English Learner Summer School Teacher [Optional - Enter \$]	Other Investments [Optional - Enter \$]
4) Organizational Unit investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Optional	Special Education Teacher [Optional - Enter \$]	Special Education Psychologist [Optional - Enter \$]	
Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)	Special Education Instructional Assistant [Optional - Enter \$]	Other Investments [Optional - Enter \$]	

Plan Assurances

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

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."

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 parental refusals) who speak the same home language other than English in pre-K."

3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2024."

4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2024-25.

BPAC Meeting (MM/DD/YYYY)
Name of Chair

Use the information below to confirm completion of all required questions. Note that the "status" column adjusts to responses, so the tracker is most helpful to consult after you have completed the spending plan.

Question	Status	Acceptance Criteria
Part 1, Q1	Incomplete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Incomplete	A different response must be selected in G11, I11, and I11; cells cannot be blank.
Part 1, Q2 (Narrative)	Complete	Response required only if "Other" selected in G11, I11, or I11; character length of response must be >10 and <=1000, including spaces.
Part 2, Q1	Incomplete	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	Incomplete	A different response must be selected in G35, I35, and I35; cells cannot be blank.
Part 2, Q3	Incomplete	At least one response must be selected.
Part 2, Q4	Incomplete	Cells G43, I43, and L43 cannot be blank. "Other" may be selected more than once, but other responses may not be re-selected.
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)	Incomplete	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	Incomplete	A numeric value must be entered. A type must be selected in cell H100.
Part 3, Q1 English Learner Funds	Incomplete	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	Incomplete	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.

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (School Districts Only)

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2025 budgeted expenditures over actual FY2024 expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and may be submitted in conjunction with that report. An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at: Limitation of Administrative Costs

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: **Neoga CUSD 3**

RCDT Number: **11018003026**

Funct. No.	Description	Estimated Actual Expenditures, Fiscal Year 2024			Budgeted Expenditures, Fiscal Year 2025			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Total	
1.	Executive Administration Services			0	198,360	0	198,360	
2.	Special Area Administration Services			0	0	0	0	
3.	Other Support Services - School Administration			0	0	0	0	
4.	Direction of Business Support Services			0	0	0	0	
5.	Internal Services			0	0	0	0	
6.	Direction of Central Support Services			0	0	0	0	
7.	Deduct - Early Retirement or other pension obligations required by state law and included above.			0			0	
8.	Totals	0	0	0	198,360	0	198,360	
9.	Estimated Percent Increase (Decrease) for FY2025 (Budgeted) over (Actual) FY 2024							Enter Actual Data

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

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monetary Remunerations Distributed
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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.

Please fix errors below before submitting to ISBE.

Budget Item References	Message
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)	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet.	ERROR - INPUT DATE(S)
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 2023 for all Funds (Cells C3 - K3)	OK
(Line must have a number or zero. Do not leave blank.)	
Estimated Activity Fund Beginning Fund Balance July, 1 2023 (Cell C83)	ERROR - ENTER AMOUNT. IF ZERO, ENTER NUMBER 0
Cell must have a number or zero. Do not leave blank.)	
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, 2023 (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)	ERROR - ENTER AMOUNTS. IF ZERO, ENTER NUMBER 0
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2024 (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.	ERROR -Please describe revenue.
Include brief note(s) describing expenditure use.	ERROR -Please describe expenditures.
10. EBF Spending Plan	
All required questions have been answered.	INCOMPLETE

End of Balancing

