District Type:
- [x] 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:
- [X] Cash
- [ ] Accrual

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

Is this an amended budget? No

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

District Name: **Mokena SD 159**
District RCDT No: **56099159002**

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 Mokena SD 159 *, County of* Will ,
State of Illinois, for the Fiscal Year beginning July 1, 2024 *and ending* June 30, 2025 .

WHEREAS the Board of Education of Mokena SD 159 ,
County of Will *, 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 18 *day of* September *, 20* 24 ,
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 18 *day of* September *, 20* 24
by a roll call vote of 6 *Yeas, and* 0 *Nays, to wit:*

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Kelli MacMillan	
Lisa Zielinski	
Eric Bush	
Julie Oost	
Samantha Tunney	
Anna Briscoe	

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

(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted through IWAS: https://apps.isbe.net/iwas/asp/login.asp?js=true
Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

Begin entering data on EstRev 6-11 and EstExp 12-20 tabs. Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds)1 as of July 1, 2024		9,351,955	1,997,369	548,082	539,106	427,833	0	3,139,773	22,526	803
RECEIPTS/REVENUES (without Student Activity Funds)										
LOCAL SOURCES	1000	16,641,113	4,068,706	580,335	638,959	422,033	0	235,292	1,625	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	1,509,700	250,000	0	501,000	0	0	0	0	0
FEDERAL SOURCES	4000	869,532	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues 8		19,020,345	4,318,706	580,335	1,139,959	422,033	0	235,292	1,625	0
Receipts/Revenues for "On Behalf" Payments 2	3998	4,858,641								
Total Receipts/Revenues		23,878,986	4,318,706	580,335	1,139,959	422,033	0	235,292	1,625	0
DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)										
INSTRUCTION	1000	12,650,447				251,484			0	
SUPPORT SERVICES	2000	5,713,638	5,417,457		1,366,325	346,855	0		10,000	0
COMMUNITY SERVICES	3000	50,269	0		0	371			0	
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,156,978	85,000	0	35,000	0	0		0	0
DEBT SERVICES	5000	0	0	798,899	0	0			0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0
Total Direct Disbursements/Expenditures 9		19,571,332	5,502,457	798,899	1,401,325	598,710	0		10,000	0
Disbursements/Expenditures for "On Behalf" Payments 2	4180	4,858,641								
Total Disbursements/Expenditures		24,429,973	5,502,457	798,899	1,401,325	598,710	0		10,000	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(550,987)	(1,183,751)	(218,564)	(261,366)	(176,677)	0	235,292	(8,375)	0
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment the Working Cash Fund 16	7110									
Abatement of the Working Cash Fund 16	7110									
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130				244,500					
Transfer of Interest	7140									
Transfer from Capital Projects Fund to O&M Fund	7150									
Transfer of Excess Fire Prev & Safety Tax & Interest 3 Proceeds to O&M Fund	7160									
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int 3a Proceeds to Debt Service Fund	7170									
SALE OF BONDS (7200)										
Principal on Bonds Sold 4	7210							244,500		
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets 5	7300									
Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400			0						
Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			0						
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990									
Total Other Sources of Funds 8		0	0	0	244,500	0	0	244,500	0	0
OTHER USES OF FUNDS (8000)										
TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund 16	8110							0		
Transfer of Working Cash Fund Interest	8120							0		
Transfer Among Funds	8130									
Transfer of Interest 6	8140									
Transfer from Capital Projects Fund to O&M Fund	8150									
Transfer of Excess Fire Prev & Safety Tax & Interest 3 Proceeds to O&M Fund	8160									
Transfer of Excess Accumulated Fire Prev & Safety Bond 3a and Int Proceeds to Debt Service Fund	8170									
Taxes Pledged to Pay Principal on GASB 87 Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases	8420									
Other Revenues Pledged to Pay Principal on GASB 87 Leases	8430									
Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases	8440									
Taxes Pledged to Pay Interest on GASB 87 Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases	8520									
Other Revenues Pledged to Pay Interest on GASB 87 Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990							244,500		
Total Other Uses of Funds 9		0	0	0	0	0	0	244,500	0	0
Total Other Sources/Uses of Fund		0	0	0	244,500	0	0	0	0	0
ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2025		8,800,968	813,618	329,518	522,240	251,156	0	3,375,065	14,151	803
Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2024		23,208								
RECEIPTS/REVENUES (For Student Activity Funds)										
Total Student Activity Direct Receipts/Revenues (Local Sources)	1799									
DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)										
Total Student Activity Direct Disbursements/Expenditures	1999	0								
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0								
Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2025		23,208								
Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2024		9,375,163	1,997,369	548,082	539,106	427,833	0	3,139,773	22,526	803
RECEIPTS/REVENUES (All Sources with Student Activity Funds)										
LOCAL SOURCES	1000	16,641,113	4,068,706	580,335	638,959	422,033	0	235,292	1,625	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	1,509,700	250,000	0	501,000	0	0	0	0	0
FEDERAL SOURCES	4000	869,532	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues 8		19,020,345	4,318,706	580,335	1,139,959	422,033	0	235,292	1,625	0
Receipts/Revenues for "On Behalf" Payments 2	3998	4,858,641								
Total Receipts/Revenues		23,878,986	4,318,706	580,335	1,139,959	422,033	0	235,292	1,625	0
DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)										
INSTRUCTION	1000	12,650,447				251,484			0	
SUPPORT SERVICES	2000	5,713,638	5,417,457		1,366,325	346,855	0		10,000	0
COMMUNITY SERVICES	3000	50,269	0		0	371			0	
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,156,978	85,000	0	35,000	0	0		0	0
DEBT SERVICES	5000	0	0	798,899	0	0			0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0
Total Direct Disbursements/Expenditures 9		19,571,332	5,502,457	798,899	1,401,325	598,710	0		10,000	0
Disbursements/Expenditures for "On Behalf" Payments 2	4180	4,858,641								
Total Disbursements/Expenditures		24,429,973	5,502,457	798,899	1,401,325	598,710	0		10,000	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(550,987)	(1,183,751)	(218,564)	(261,366)	(176,677)	0	235,292	(8,375)	0
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										

Begin entering data on EstRev 6-11 and EstExp 12-20 tabs. Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Total Other Sources of Funds 8		0	0	0	244,500	0	0	244,500	0	0
OTHER USES OF FUNDS (8000)										
Total Other Uses of Funds 9		0	0	0	0	0	0	244,500	0	0
Total Other Sources/Uses of Fund		0	0	0	244,500	0	0	0	0	0
ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2025		8,824,176	813,618	329,518	522,240	251,156	0	3,375,065	14,151	803

SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
Object Name											
Salaries	100	12,704,061	207,141		472,853		0		0	0	13,384,055
Employee Benefits	200	2,543,380	67,370		76,410	598,710	0		0	0	3,285,870
Purchased Services	300	1,682,935	1,915,725	7,750	474,362		0		10,000	0	4,090,772
Supplies & Materials	400	1,419,112	654,221		125,100		0		0	0	2,198,433
Capital Outlay	500	115,200	2,575,000		250,100		0		0	0	2,940,300
Other Objects	600	1,011,648	0	791,149	0	0	0		0	0	1,802,797
Non-Capitalized Equipment	700	94,996	83,000		2,500		0		0	0	180,496
Termination Benefits	800	0	0		0				0		0
Total Expenditures		19,571,332	5,502,457	798,899	1,401,325	598,710	0		10,000	0	27,882,723

Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2024		9,351,955	1,997,369	548,082	539,106	427,833	0	3,139,772	22,526	803
Total Direct Receipts & Other Sources 8		19,020,345	4,318,706	580,335	1,384,459	422,033	0	479,792	1,625	0
OTHER RECEIPTS										
Interfund Loans Payable (Loans from Other Funds)	411									
Interfund Loans Receivable (Repayment of Loans)	141									
Notes and Warrants Payable	433									
Other Current Assets	199									
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		19,020,345	4,318,706	580,335	1,384,459	422,033	0	479,792	1,625	0
Total Amount Available		28,372,300	6,316,075	1,128,417	1,923,565	849,866	0	3,619,564	24,151	803
Total Direct Disbursements & Other Uses 9		19,571,332	5,502,457	798,899	1,401,325	598,710	0	244,500	10,000	0
OTHER DISBURSEMENTS										
Interfund Loans Receivable (Loans to Other Funds) 10	141									
Interfund Loans Payable (Repayment of Loans)	411									
Notes and Warrants Payable	433									
Other Current Liabilities	499									
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		19,571,332	5,502,457	798,899	1,401,325	598,710	0	244,500	10,000	0
ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2025		8,800,968	813,618	329,518	522,240	251,156	0	3,375,064	14,151	803
Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2024		23,208								
Total Direct Receipts & Other Sources 8										
Total Amount Available		23,208								
Total Direct Disbursements & Other Uses 9		0								
Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2025		23,208								
Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2024		9,375,163	1,997,369	548,082	539,106	427,833	0	3,139,772	22,526	803
Total Direct Receipts & Other Sources 8		19,020,345	4,318,706	580,335	1,384,459	422,033	0	479,792	1,625	0
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		19,020,345	4,318,706	580,335	1,384,459	422,033	0	479,792	1,625	0
Total Amount Available		28,395,508	6,316,075	1,128,417	1,923,565	849,866	0	3,619,564	24,151	803
Total Direct Disbursements & Other Uses 9		19,571,332	5,502,457	798,899	1,401,325	598,710	0	244,500	10,000	0
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		19,571,332	5,502,457	798,899	1,401,325	598,710	0	244,500	10,000	0
Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2025		8,824,176	813,618	329,518	522,240	251,156	0	3,375,064	14,151	803

Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	**1100**									
Designated Purposes Levies 11 (1110-1120)		14,489,531	3,993,323	560,787	605,459	150,439		100,292	1,525	
Leasing Purposes Levy 12	1130									
Special Education Purposes Levy	1140	774,327								
FICA and Medicare Only Levies	1150					150,439				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies *(Describe & Itemize)*	1190									
Total Ad Valorem Taxes Levied by District		15,263,858	3,993,323	560,787	605,459	300,878	0	100,292	1,525	0
PAYMENTS IN LIEU OF TAXES	**1200**									
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authority	1220									
Corporate Personal Property Replacement Taxes13	1230	235,000				105,000				
Other Payments in Lieu of Taxes *(Describe & Itemize)*	1290									
Total Payments in Lieu of Taxes		235,000	0	0	0	105,000	0	0	0	0
TUITION	**1300**									
Regular Tuition from Pupils or Parents (In State)	1311									
Regular Tuition from Other Districts (In State)	1312									
Regular Tuition from Other Sources (In State)	1313									
Regular Tuition from Other Sources (Out of State)	1314									
Summer School Tuition from Pupils or Parents (In State)	1321									
Summer School Tuition from Other Districts (In State)	1322									
Summer School Tuition from Other Sources (In State)	1323									
Summer School Tuition from Other Sources (Out of State)	1324									
CTE Tuition from Pupils or Parents (In State)	1331									
CTE Tuition from Other Districts (In State)	1332									
CTE Tuition from Other Sources (In State)	1333									
CTE Tuition from Other Sources (Out of State)	1334									
Special Education Tuition from Pupils or Parents (In State)	1341									
Special Education Tuition from Other Districts (In State)	1342									
Special Education Tuition from Other Sources (In State)	1343									
Special Education Tuition from Other Sources (Out of State)	1344									
Adult Tuition from Pupils or Parents (In State)	1351									
Adult Tuition from Other Districts (In State)	1352									
Adult Tuition from Other Sources (In State)	1353									
Adult Tuition from Other Sources (Out of State)	1354									
Total Tuition		0								
TRANSPORTATION FEES	**1400**									
Regular Transportation Fees from Pupils or Parents (In State)	1411				10,000					
Regular Transportation Fees from Other Districts (In State)	1412									
Regular Transportation Fees from Other Sources (In State)	1413				5,000					
Regular Transportation Fees from Co-curricular Activities (In State)	1415									
Regular Transportation Fees from Other Sources (Out of State)	1416									
Summer School Transportation Fees from Pupils or Parents (In State)	1421									
Summer School Transportation Fees from Other Districts (In State)	1422									
Summer School Transportation Fees from Other Sources (In State)	1423									
Summer School Transportation Fees from Other Sources (Out of State)	1424									
CTE Transportation Fees from Pupils or Parents (In State)	1431									
CTE Transportation Fees from Other Districts (In State)	1432									
CTE Transportation Fees from Other Sources (In State)	1433									
CTE Transportation Fees from Other Sources (Out of State)	1434									
Special Education Transportation Fees from Pupils or Parents (In State)	1441									
Special Education Transportation Fees from Other Districts (In State)	1442									
Special Education Transportation Fees from Other Sources (In State)	1443									
Special Education Transportation Fees from Other Sources (Out of State)	1444									
Adult Transportation Fees from Pupils or Parents (In State)	1451									
Adult Transportation Fees from Other Districts (In State)	1452									
Adult Transportation Fees from Other Sources (In State)	1453									
Adult Transportation Fees from Other Sources (Out of State)	1454									
Total Transportation Fees					15,000					
EARNINGS ON INVESTMENTS	**1500**									
Interest on Investments	1510	257,305	20,383	19,548	18,000	16,155		135,000	100	
Gain or Loss on Sale of Investments	1520									
Total Earnings on Investments		257,305	20,383	19,548	18,000	16,155	0	135,000	100	0
FOOD SERVICE	**1600**									
Sales to Pupils - Lunch	1611	225,000								
Sales to Pupils - Breakfast	1612									
Sales to Pupils - A la Carte	1613									
Sales to Pupils - Other *(Describe & Itemize)*	1614									
Sales to Adults	1620	12,000								
Other Food Service *(Describe & Itemize)*	1690	100								
Total Food Service		237,100								
DISTRICT/SCHOOL ACTIVITY INCOME	**1700**									
Admissions - Athletic	1711									
Admissions - Other	1719									
Fees	1720	41,000								
Book Store Sales	1730									
Other District/School Activity Revenue *(Describe & Itemize)*	1790	8,000								
Student Activity Fund Revenues	1799									
Total District/School Activity Income (without Student Activity Funds 1799)		49,000	0							
Total District/School Activity Income (with Student Activity Funds 1799)		49,000								
TEXTBOOK INCOME	**1800**									
Textbook Rentals - Regular Textbooks	1811	350,000								
Textbook Rentals - Summer School Textbooks	1812									
Textbook Rentals - Adult/Continuing Education Textbooks	1813									
Textbook Rentals - Other *(Describe & Itemize)*	1819									
Textbook Sales - Regular Textbooks	1821									
Textbook Sales - Summer School	1822									
Textbook Sales - Adult/Continuing Education	1823									
Textbook Sales - Other *(Describe & Itemize)*	1829									
Other Textbook Income *(Describe & Itemize)*	1890									
Total Textbooks		350,000								
OTHER REVENUE FROM LOCAL SOURCES	**1900**									
Rentals	1910	70,000	15,000							
Contributions and Donations from Private Sources	1920	3,000								
Impact Fees from Municipal or County Governments	1930		30,000							
Services Provided Other Districts	1940									
Refund of Prior Years' Expenditures	1950	100,000								
Payments of Surplus Moneys from TIF Districts	1960	850								
Drivers' Education Fees	1970									
Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
School Facility Occupation Tax Proceeds	1983									
Payment from Other Districts	1991									
Sale of Vocational Projects	1992									
Other Local Fees *(Describe & Itemize)*	1993									
Other Local Revenues *(Describe & Itemize)*	1999	75,000	10,000		500					

Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Total Other Revenue from Local Sources		248,850	55,000	0	500	0	0	0	0	0
Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	**1000**	16,641,113	4,068,706	580,335	638,959	422,033	0	235,292	1,625	0
Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		16,641,113								
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
Flow-Through Revenue from State Sources	2100									
Flow-Through Revenue from Federal Sources	2200									
Other Flow-Through Revenue *(Describe & Itemize)*	2300									
Total Flow-Through Receipts/Revenues From One District to Another District	**2000**	0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
UNRESTRICTED GRANTS-IN-AID (3001-3099)										
Evidence Based Funding Formula (Section 18-8.15)	3001	1,270,000	250,000							
Reorganization Incentives (Accounts 3005-3021)	3005									
Fast Growth District Grants	3030									
Other Unrestricted Grants-In-Aid From State Sources *(Describe & Itemize)*	3099									
Total Unrestricted Grants-In-Aid		1,270,000	250,000	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID (3100-3900)										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100	80,000								
Special Education - Funding for Children Requiring Sp Ed Services	3105									
Special Education - Personnel	3110									
Special Education - Orphanage - Individual	3120	24,000								
Special Education - Orphanage - Summer Individual	3130									
Special Education - Summer School	3145									
Special Education - Other *(Describe & Itemize)*	3199									
Total Special Education		104,000	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220									
CTE - WECEP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other *(Describe & Itemize)*	3299									
Total Career and Technical Education		0	0			0				
BILINGUAL EDUCATION										
Bilingual Education - Downstate - TPI and TBE	3305									
Bilingual Education - Downstate - Transitional Bilingual Education	3310									
Total Bilingual Education		0				0				
State Free Lunch & Breakfast	3360	1,200								
School Breakfast Initiative	3365									
Driver Education	3370									
Adult Education (from ICCB)	3410									
Adult Education - Other *(Describe & Itemize)*	3499									
TRANSPORTATION										
Transportation - Regular and Vocational	3500				285,000					
Transportation - Special Education	3510				216,000					
Transportation - Other *(Describe & Itemize)*	3599									
Total Transportation		0	0		501,000	0				
Learning Improvement - Change Grants	3610	1,500								
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705	133,000								
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Technology for Success	3780									
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925									
Other Restricted Revenue from State Sources *(Describe & Itemize)*	3999									
Total Restricted Grants-In-Aid		239,700	0	0	501,000	0	0	0	0	0
Total Receipts/Revenues from State Sources	**3000**	1,509,700	250,000	0	501,000	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received from Fed. Govt. *(Describe & Itemize)*	4009									
Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received from Fed. Govt. *(Describe & Itemize)*	4090									
Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
TITLE V										
Title V - Flexibility and Accountability	4100									
Title V - SEA Projects	4105									
Title V - Rural Education Initiative (REI)	4107									
Title V - Other *(Describe & Itemize)*	4199									
Total Title V		0	0		0	0				
FOOD SERVICE										
Breakfast Start-Up Expansion	4200									
National School Lunch Program	4210	150,000								
Special Milk Program	4215									
School Breakfast Program	4220									
Summer Food Service Admin/Program	4225									
Child and Adult Care Food Program	4226									
Fresh Fruit and Vegetables	4240									
Food Service - Other *(Describe & Itemize)*	4299									
Total Food Service		150,000				0				
TITLE I										
Title I - Low Income	4300	55,667								
Title I - Low Income - Neglected, Private	4305									
Title I - Migrant Education	4340									
Title I - Other *(Describe & Itemize)*	4399									
Total Title I		55,667	0		0	0				
TITLE IV										
Title IV - Student Support & Academic Enrichment Grant	4400	10,000								
Title IV - Part A – Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
Title IV - 21st Century	4421									
Title IV - Other *(Describe & Itemize)*	4499									

Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Total Title IV		10,000	0		0	0				
FEDERAL - SPECIAL EDUCATION										
Federal Special Education - Preschool Flow-Through	4600	20,452								
Federal Special Education - Preschool Discretionary	4605									
Federal Special Education - IDEA Flow Through	4620	428,373								
Federal Special Education - IDEA Room & Board	4625									
Federal Special Education - IDEA Discretionary	4630									
Federal Special Education - IDEA - Other *(Describe & Itemize)*	4699									
Total Federal Special Education		448,825	0		0	0				
CTE - PERKINS										
CTE - Perkins-Title IIIE Tech Prep	4770									
CTE - Other *(Describe & Itemize)*	4799									
Total CTE - Perkins		0	0			0				
Federal - Adult Education	4810									
ARRA - General State Aid - Education Stabilization	4850									
ARRA - Title I - Low Income	4851									
ARRA - Title I - Neglected, Private	4852									
ARRA - Title I - Delinquent, Private	4853									
ARRA - Title I - School Improvement (Part A)	4854									
ARRA - Title I - School Improvement (Section 1003g)	4855									
ARRA - IDEA - Part B - Preschool	4856									
ARRA - IDEA - Part B - Flow-Through	4857									
ARRA - Title IID - Technology - Formula	4860									
ARRA - Title IID - Technology - Competitive	4861									
ARRA - McKinney - Vento Homeless Education	4862									
ARRA - Child Nutrition Equipment Assistance	4863									
Impact Aid Formula Grants	4864									
Impact Aid Competitive Grants	4865									
Qualified Zone Academy Bond Tax Credits	4866									
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
ARRA - General State Aid - Other Government Services Stabilization	4870									
Other ARRA Funds - II	4871									
Other ARRA Funds - III	4872									
Other ARRA Funds - IV	4873									
Other ARRA Funds - V	4874									
ARRA - Early Childhood	4875									
Other ARRA Funds - VII	4876									
Other ARRA Funds - VIII	4877									
Other ARRA Funds - IX	4878									
Other ARRA Funds - X	4879									
Other ARRA Funds - Ed Job Fund Program	4880									
Total Stimulus Programs		0	0	0	0	0	0		0	0
Race to the Top Program	4901									
Race to the Top - Preschool Expansion Grant	4902									
Title III - Instruction for English Learners & Immigrant Students	4905									
Title III - English Language Acquistion	4909									
McKinney Education for Homeless Children	4920									
Title II - Eisenhower - Professional Development Formula	4930									
Title II - Teacher Quality	4932	21,213								
Title II - Part A – Supporting Effective Instruction – State Grants	4935									
Federal Charter Schools	4960									
State Assessment Grants	4981									
Grant for State Assessments and Related Activities	4982									
Medicaid Matching Funds - Administrative Outreach	4991	20,000								
Medicaid Matching Funds - Fee-For-Service Program	4992	50,000								
Other Restricted Grants Received from Fed. Govt. thru State *(Describe & Itemize)*	4998	113,827								
Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		869,532	0	0	0	0	0		0	0
TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	**4000**	869,532	0	0	0	0	0	0	0	0
TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		19,020,345	4,318,706	580,335	1,139,959	422,033	0	235,292	1,625	0
TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		19,020,345								

Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
10 - EDUCATIONAL FUND (ED)										
INSTRUCTION (ED)	**1000**									
Regular Programs	1100	6,555,007	1,116,366	29,000	801,576	15,100	1,000	12,500	0	8,530,549
Tuition Payment to Charter Schools	1115									0
Pre-K Programs	1125	197,934	43,632	1,000	18,073			3,296		263,935
Special Education Programs (Functions 1200 - 1220)	1200	2,159,889	443,000	510,740	52,000	100	2,500			3,168,229
Special Education Programs Pre-K	1225	166,100	46,350		5,000					217,450
Remedial and Supplemental Programs K-12	1250	50,325	7,936		15,500					73,761
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400									0
Interscholastic Programs	1500			55,000	59,750		4,000	42,500		161,250
Summer School Programs	1600									0
Gifted Programs	1650									0
Driver's Education Programs	1700									0
Bilingual Programs	1800	191,600	34,250	3,250	6,173					235,273
Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
Pre-K Programs - Private Tuition	1910									0
Regular K-12 Programs Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912									0
Special Education Programs Pre-K Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interscholastic Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Truants Alternative/Opt Ed Programs Private Tuition	1922									0
Student Activity Fund Expenditures	1999									0
Total Instruction14 (Without Student Activity Funds 1999)	**1000**	9,320,855	1,691,534	598,990	958,072	15,200	7,500	58,296	0	12,650,447
Total Instruction14 (With Student Activity Funds 1999)	**1000**	9,320,855	1,691,534	598,990	958,072	15,200	7,500	58,296	0	12,650,447
SUPPORT SERVICES (ED)	**2000**									
Support Services - Pupil	**2100**									
Attendance & Social Work Services	2110	396,000	81,284							477,284
Guidance Services	2120									0
Health Services	2130	160,555	1,120	29,311	7,000					197,986
Psychological Services	2140	205,320	45,750	50,022						301,092
Speech Pathology & Audiology Services	2150			1,300						1,300
Other Support Services - Pupils *(Describe & Itemize)*	2190	289,357	63,415							352,772
Total Support Services - Pupil	**2100**	1,051,232	191,569	80,633	7,000	0	0	0	0	1,330,434
Support Services - Instructional Staff	**2200**									
Improvement of Instruction Services	2210	397,380	115,227	138,747	20,878					672,232
Educational Media Services	2220			1,348	13,125					14,473
Assessment & Testing	2230				21,500					21,500
Total Support Services - Instructional Staff	**2200**	397,380	115,227	140,095	55,503	0	0	0	0	708,205
Support Services - General Administration	**2300**									
Board of Education Services	2310			162,600	12,500		9,365			184,465
Executive Administration Services	2320	285,954	74,900	9,000	6,500					376,354
Special Area Administration Services	2330									0
Tort Immunity Services	2361, 2365	0	0	194,500	0	0	0	0	0	194,500
Total Support Services - General Administration	**2300**	285,954	74,900	366,100	19,000	0	9,365	0	0	755,319
Support Services - School Administration	**2400**									
Office of the Principal Services	2410	834,024	288,850	23,700	10,500		5,000	9,000		1,171,074
Other Support Services - School Administration *(Describe & Itemize)*	2490									0
Total Support Services - School Administration	**2400**	834,024	288,850	23,700	10,500	0	5,000	9,000	0	1,171,074
Support Services - Business	**2500**									
Direction of Business Support Services	2510	72,090	49,050	11,500	65,000			5,000		202,640
Fiscal Services	2520	62,400	16,000	25,000	2,500					105,900
Operation & Maintenance of Plant Services	2540									0
Pupil Transportation Services	2550									0
Food Services	2560	248,500	14,250	2,900	175,060		2,000			442,710
Internal Services	2570			76,500						76,500
Total Support Services - Business	**2500**	382,990	79,300	115,900	242,560	0	2,000	5,000	0	827,750
Support Services - Central	**2600**									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630	10,000		64,000	12,000					86,000
Staff Services	2640	78,750	14,000	12,500	6,000			5,000		116,250
Data Processing Services	2660	342,876	88,000	66,030	94,000	100,000		17,700		708,606
Total Support Services - Central	**2600**	431,626	102,000	142,530	112,000	100,000	0	22,700	0	910,856
Other Support Services - Misc. *(Describe & Itemize)*	**2900**				10,000					10,000
Total Support Services	**2000**	3,383,206	851,846	868,958	456,563	100,000	16,365	36,700	0	5,713,638
COMMUNITY SERVICES (ED)	**3000**			45,792	4,477					50,269
PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	**4000**									
Payments to Other Dist & Govt Units (In-State)	**4100**									
Payments for Regular Programs	4110			1,650						1,650
Payments for Special Education Programs	4120			167,545			477,783			645,328
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
Total Payments to Other Dist & Govt Units (In-State)	**4100**			169,195			477,783			646,978
Payments for Regular Programs - Tuition	4210									0
Payments for Special Education Programs - Tuition	4220						510,000			510,000
Payments for Adult/Continuing Education Programs - Tuition	4230									0
Payments for CTE Programs - Tuition	4240									0
Payments for Community College Programs - Tuition	4270									0
Payments for Other Programs - Tuition	4280									0
Other Payments to In-State Govt Units - Tuition *(Describe & Itemize)*	4290									0
Total Payments to Other Dist & Govt Units - Tuition (In State)	**4200**						510,000			510,000
Payments for Regular Programs - Transfers	4310									0
Payments for Special Education Programs - Transfers	4320									0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0
Payments for CTE Programs - Transfers	4340									0
Payments for Community College Program - Transfers	4370									0
Payments for Other Programs - Transfers	4380									0
Other Payments to In-State Govt Units - Transfers *(Describe & Itemize)*	4390									0
Total Payments to Other Dist & Govt Units-Transfers (In State)	**4300**			0			0			0
Payments to Other Dist & Govt Units (Out of State)	4400									0
Total Payments to Other Dist & Govt Units	**4000**			169,195			987,783			1,156,978
DEBT SERVICE (ED)	**5000**									
Debt Service - Interest on Short-Term Debt	**5100**									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Property Repl Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
Total Debt Service - Interest on Short-Term Debt	**5100**						0			0
Debt Service - Interest on Long-Term Debt	**5200**									
Total Debt Service	**5000**						0			0
PROVISION FOR CONTINGENCIES (ED)	**6000**									0
Total Direct Disbursements/Expenditures (without Student Activity Funds (1999)		12,704,061	2,543,380	1,682,935	1,419,112	115,200	1,011,648	94,996	0	19,571,332
Total Direct Disbursements/Expenditures (with Student Activity Funds (1999)		12,704,061	2,543,380	1,682,935	1,419,112	115,200	1,011,648	94,996	0	19,571,332
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(550,987)
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(550,987)
20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
SUPPORT SERVICES (O&M)	**2000**									
Support Services - Pupil	**2100**									
Other Support Services - Pupils *(Describe & Itemize)*	2190									0
Support Services - Business	**2500**									
Direction of Business Support Services	2510									0
Facilities Acquisition & Construction Services	2530			116,000		1,775,000				1,891,000
Operation & Maintenance of Plant Services	2540	207,141	67,370	1,714,725	654,221	800,000		83,000		3,526,457
Pupil Transportation Services	2550									0
Food Services	2560									0
Total Support Services - Business	**2500**	207,141	67,370	1,830,725	654,221	2,575,000	0	83,000	0	5,417,457
Other Support Services - Misc. *(Describe & Itemize)*	**2900**									0
Total Support Services	**2000**	207,141	67,370	1,830,725	654,221	2,575,000	0	83,000	0	5,417,457
COMMUNITY SERVICES (O&M)	**3000**									0
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	**4000**									
Payments to Other Dist & Govt Units (In-State)	**4100**									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120			85,000						85,000
Payments for CTE Program	4140									0
Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
Total Payments to Other Dist & Govt Units (In-State)	**4100**			85,000			0			85,000
Payments to Other Dist & Govt Units (Out of State) 14	4400									0
Total Payments to Other Dist & Govt Unit	**4000**			85,000			0			85,000
DEBT SERVICE (O&M)	**5000**									
Debt Service - Interest on Short-Term Debt	**5100**									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
Total Debt Service - Interest on Short-Term Debt	**5100**						0			0
Debt Service - Interest on Long-Term Debt	**5200**									0
Total Debt Service	**5000**						0			0
PROVISION FOR CONTINGENCIES (O&M)	**6000**									0
Total Direct Disbursements/Expenditures		207,141	67,370	1,915,725	654,221	2,575,000	0	83,000	0	5,502,457
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,183,751)
30 - DEBT SERVICE FUND (DS)										
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	**4000**									
Payments to Other Dist & Govt Units (In-State)	**4100**									
Payments for Regular Programs	4110									
Payments for Special Education Programs	4120									
Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									
Total Payments to Other Dist & Govt Units (In-State)	**4000**						0			0
DEBT SERVICE (DS)	**5000**									
Debt Service - Interest on Short-Term Debt	**5100**									
Tax Anticipation Warrants	5110						245,574			245,574
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
Total Debt Service - Interest On Short-Term Debt	**5100**						245,574			245,574
Debt Service - Interest on Long-Term Debt	**5200**						545,575			545,575
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired) *(Describe & Itemize)*	**5300**									0
Debt Service - Other *(Describe & Itemize)*	**5400**			7,750						7,750
Total Debt Service	**5000**			7,750			791,149			798,899
PROVISION FOR CONTINGENCIES (DS)	**6000**									0
Total Direct Disbursements/Expenditures				7,750			791,149			798,899
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(218,564)
40 - TRANSPORTATION FUND (TR)										
SUPPORT SERVICES (TR)	**2000**									
Support Services - Pupils	**2100**									
Other Support Services - Pupils *(Describe & Itemize)*	2190									0
Support Services - Business										
Pupil Transportation Services	2550	472,853	76,410	439,362	125,100	250,100		2,500		1,366,325
Other Support Services - Business *(Describe & Itemize)*	2900									0
Total Support Services	**2000**	472,853	76,410	439,362	125,100	250,100	0	2,500	0	1,366,325
COMMUNITY SERVICES (TR)	**3000**									0
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	**4000**									
Payments to Other Dist & Govt Units (In-State)	**4100**									
Payments for Regular Program	4110									0
Payments for Special Education Programs	4120			35,000						35,000
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
Total Payments to Other Dist & Govt Units (In-State)	**4100**			35,000			0			35,000
Payments to Other Dist & Govt Units (Out-of-State) *(Describe & Itemize)*	**4400**									0
Total Payments to Other Dist & Govt Units	**4000**			35,000			0			35,000
DEBT SERVICE (TR)	**5000**									
Debt Service - Interest on Short-Term Debt	**5100**									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
Total Debt Service - Interest On Short-Term Debt	**5100**						0			0
Debt Service - Interest on Long-Term Debt	**5200**									
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired) *(Describe & Itemize)*	**5300**									0
Debt Service - Other *(Describe & Itemize)*	**5400**									
Total Debt Service	**5000**						0			0
PROVISION FOR CONTINGENCIES (TR)	**6000**									0

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
Total Direct Disbursements/Expenditures		472,853	76,410	474,362	125,100	250,100	0	2,500	0	1,401,325
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(261,366)
50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
INSTRUCTION (MR/SS)	1000									
Regular Programs	1100		129,001							129,001
Pre-K Programs	1125		7,719							7,719
Special Education Programs (Functions 1200-1220)	1200		102,715							102,715
Special Education Programs Pre-K	1225		9,364							9,364
Remedial and Supplemental Programs K-12	1250		971							971
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400									0
Interscholastic Programs	1500									0
Summer School Programs	1600									0
Gifted Programs	1650									0
Driver's Education Programs	1700									0
Bilingual Programs	1800		1,714							1,714
Truant Alternative & Optional Programs	1900									0
Total Instruction	1000		251,484							251,484
SUPPORT SERVICES (MR/SS)	2000									
Support Services - Pupil	2100									
Attendance & Social Work Services	2110		5,590							5,590
Guidance Services	2120									0
Health Services	2130		20,061							20,061
Psychological Services	2140		14,198							14,198
Speech Pathology & Audiology Services	2150									0
Other Support Services - Pupils *(Describe & Itemize)*	2190		4,025							4,025
Total Support Services - Pupil	2100		43,874							43,874
Support Services - Instructional Staff	2200									
Improvement of Instruction Services	2210		15,335							15,335
Educational Media Services	2220									0
Assessment & Testing	2230									0
Total Support Services - Instructional Staff	2200		15,335							15,335
Support Services - General Administration	2300									
Board of Education Services	2310		370							370
Executive Administration Services	2320		17,258							17,258
Special Area Administrative Services	2330									0
Claims Paid from Self Insurance Fund	2361									0
Risk Management and Claims Services Payments	2365									0
Total Support Services - General Administration	2300		17,628							17,628
Support Services - School Administration	2400									
Office of the Principal Services	2410		59,547							59,547
Other Support Services - School Administration *(Describe & Itemize)*	2490									0
Total Support Services - School Administration	2400		59,547							59,547
Support Services - Business	2500									
Direction of Business Support Services	2510		4,304							4,304
Fiscal Services	2520		23,098							23,098
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Service	2540		26,326							26,326
Pupil Transportation Services	2550		61,661							61,661
Food Services	2560		33,983							33,983
Internal Services	2570									0
Total Support Services - Business	2500		149,372							149,372
Support Services - Central	2600									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630		1,193							1,193
Staff Services	2640		14,025							14,025
Data Processing Services	2660		45,881							45,881
Total Support Services - Central	2600		61,099							61,099
Other Support Services - Misc. *(Describe & Itemize)*	2900									0
Total Support Services	2000		346,855							346,855
COMMUNITY SERVICES (MR/SS)	3000		371							371
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
Payments for Regular Programs	4110									
Payments for Special Education Programs	4120									
Payments for CTE Programs	4140									
Total Payments to Other Dist & Govt Units	4000		0							0
DEBT SERVICE (MR/SS)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
Total Direct Disbursements/Expenditures			598,710				0			598,710
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(176,677)
60 - CAPITAL PROJECTS (CP)										
SUPPORT SERVICES (CP)	2000									
Support Services - Business										
Facilities Acquisition & Construction Services	2530									0
Other Support Services - Business *(Describe & Itemize)*	2900									0
Total Support Services	2000	0	0	0	0	0	0	0		0
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments to Regular Programs	4110									0
Payment for Special Education Programs	4120									0
Payment for CTE Programs	4140									0
Payments to Other Govt Units - Programs (In-State) *(Describe & Itemize)*	4190									0
Total Payments to Other Districts & Govt Units	4000			0			0			0
PROVISION FOR CONTINGENCIES (CP)	6000									0
Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
70 WORKING CASH FUND (WC)										
80 - TORT FUND (TF)										
INSTRUCTION (TF)	1000									
Regular Programs	1100	0	0	0	0	0	0	0	0	0
Tuition Payment to Charter Schools	1115									0
Pre-K Programs	1125									0
Special Education Programs (Functions 1200 - 1220)	1200									0
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250									0
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400									0
Interscholastic Programs	1500									0
Summer School Programs	1600									0
Gifted Programs	1650									0
Driver's Education Programs	1700									0
Bilingual Programs	1800									0
Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
Pre-K Programs - Private Tuition	1910									0
Regular K-12 Programs Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912									0
Special Education Programs Pre-K Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interscholastic Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Truants Alternative/Opt Ed Programs Private Tuition	1922									0
Total Instruction14	1000	0	0	0	0	0	0	0	0	0
SUPPORT SERVICES (TF)	2000									
Support Services - Pupil	2100									
Attendance & Social Work Services	2110									0
Guidance Services	2120									0
Health Services	2130									0
Psychological Services	2140									0
Speech Pathology & Audiology Services	2150									0
Other Support Services - Pupils *(Describe & Itemize)*	2190									0
Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0
Support Services - Instructional Staff	2200									
Improvement of Instruction Services	2210									0
Educational Media Services	2220									0
Assessment & Testing	2230									0
Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
Support Services - General Administration	2300									
Board of Education Services	2310									0
Executive Administration Services	2320									0
Special Area Administration Services	2330									0
Claims Paid from Self Insurance Fund	2361									0
Risk Management and Claims Services Payments	2365			10,000						10,000
Total Support Services - General Administration	2300	0	0	10,000	0	0	0	0	0	10,000
Support Services - School Administration	2400									
Office of the Principal Services	2410									0
Other Support Services - School Administration *(Describe & Itemize)*	2490									0
Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
Support Services - Business	2500									
Direction of Business Support Services	2510									0
Fiscal Services	2520									0
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Services	2540									0
Pupil Transportation Services	2550									0
Food Services	2560									0
Internal Services	2570									0
Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
Support Services - Central	2600									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630									0
Staff Services	2640									0
Data Processing Services	2660									0
Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
Other Support Services - Misc. *(Describe & Itemize)*	2900									0
Total Support Services	2000	0	0	10,000	0	0	0	0	0	10,000
COMMUNITY SERVICES (TF)	3000									0
PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
Payments for Regular Programs - Tuition	4210									0
Payments for Special Education Programs - Tuition	4220									0
Payments for Adult/Continuing Education Programs - Tuition	4230									0
Payments for CTE Programs - Tuition	4240									0
Payments for Community College Programs - Tuition	4270									0
Payments for Other Programs - Tuition	4280									0
Other Payments to In-State Govt Units - Tuition *(Describe & Itemize)*	4290									0
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
Payments for Regular Programs - Transfers	4310									0
Payments for Special Education Programs - Transfers	4320									0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0
Payments for CTE Programs - Transfers	4340									0
Payments for Community College Program - Transfers	4370									0
Payments for Other Programs - Transfers	4380									0
Other Payments to In-State Govt Units - Transfers *(Describe & Itemize)*	4390									0
Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
Payments to Other Dist & Govt Units (Out of State)	4400									0
Total Payments to Other Dist & Govt Units	4000			0			0			0
DEBT SERVICE (TF)	5000									
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest or Short-Term Debt *(Describe & Itemize)*	5150									0
Debt Service - Interest on Long-Term Debt	5200									0
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired) *(Describe & Itemize)*	5300									0
Debt Service - Other *(Describe & Itemize)*	5400									0
Total Debt Service	5000			0			0			0
PROVISION FOR CONTINGENCIES (TF)	6000									0
Total Direct Disbursements/Expenditures		0	0	10,000	0	0	0	0	0	10,000

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
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(8,375)
90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
SUPPORT SERVICES (FP&S)	**2000**									
Support Services - Business	**2500**									
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Service	2540									0
Total Support Services - Business	**2500**	0	0	0	0	0	0	0		0
Other Support Services - Misc. *(Describe & Itemize)*	**2900**									0
Total Support Services	**2000**	0	0	0	0	0	0	0		0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	**4000**									
Payments to Regular Programs	4110									
Payments to Special Education Programs	4120									
Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									
Total Payments to Other Districts & Govt Units (FPS)	**4000**						0			0
DEBT SERVICE (FP&S)	**5000**									
Debt Service - Interest on Short-Term Debt	**5100**									
Tax Anticipation Warrants	5110									0
Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
Total Debt Service - Interest on Short-Term Debt	**5100**						0			0
Debt Service - Interest on Long-Term Debt	**5200**									
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired) *(Describe & Itemize)*	**5300**									
Total Debt Service	**5000**						0			0
PROVISIONS FOR CONTINGENCIES (FP&S)	**6000**									0
Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

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.

Revenue Check:	OK
Expenditure Check:	OK

Error Message	Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures	Error Message
OK	1190			10-2190	$ 352,772	Interventionist Salaries	OK
OK	1290			10-2490			OK
OK	1614			10-2900	$ 10,000	graduation expenses	OK
OK	1690	$ 100	lunch income from staff	10-4190			OK
OK	1790	$ 8,000	graduation fees	10-4290			OK
OK	1819			10-4390			OK
OK	1829			10-4400			OK
OK	1890			10-5150			OK
OK	1993			20-2190			OK
OK	1999	$ 85,500	Misc revenue by building	20-2900			OK
OK	2300			20-4190			OK
OK	3099			20-4400			OK
OK	3199			20-5150			OK
OK	3299			30-4190			OK
OK	3499			30-5150			OK
OK	3599			30-5300			OK
OK	3999			30-5400	$ 7,750	PMA Advisor Fee and Working Cash Issuance Fees	OK
OK	4009			40-2190			OK
OK	4090			40-2900			OK
OK	4199			40-4190			OK
OK	4299			40-4400			OK
OK	4399			40-5150			OK
OK	4499			40-5300			OK
OK	4699			40-5400			OK
OK	4799			50-2190	$ 4,025	Interventionist IMRF	OK
OK	4998	$ 113,827	Elevating Educators - SPED	50-2490			OK
				50-2900			OK
				50-5150			OK
				60-2900			OK
				60-4190			OK
				80-2190			OK
				80-2490			OK
				80-2900			OK
				80-4190			OK
				80-4290			OK
				80-4390			OK
				80-4400			OK
				80-5150			OK
				80-5300			OK
				80-5400			OK
				90-2900			OK
				90-4190			OK
				90-5150			OK
				90-5300			OK

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	19,020,345	4,318,706	1,139,959	235,292	**24,714,302**
Direct Expenditures	19,571,332	5,502,457	1,401,325		**26,475,114**
Difference	(550,987)	(1,183,751)	(261,366)	235,292	**(1,760,812)**
Estimated Fund Balance - June 30, 2025	8,800,968	813,618	522,240	3,375,065	**13,511,891**

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.

**School Districts Only*

56099159002

District Number

Mokena SD 159

District Name

DEFICIT REDUCTION PLAN

ESTIMATED BUDGET FY2024-2025

		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE *(must equal prior Ending Fund Balance)*		9,351,955	1,997,369	539,106	3,139,773	15,028,203
RECEIPTS/REVENUES	Acct #					
LOCAL SOURCES	1000	16,641,113	4,068,706	638,959	235,292	21,584,070
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
STATE SOURCES	3000	1,509,700	250,000	501,000	0	2,260,700
FEDERAL SOURCES	4000	869,532	0	0	0	869,532
Total Receipts/Revenues		19,020,345	4,318,706	1,139,959	235,292	24,714,302
DISBURSEMENTS/EXPENDITURES	Funct #					
INSTRUCTION	1000	12,650,447				12,650,447
SUPPORT SERVICES	2000	5,713,638	5,417,457	1,366,325		12,497,420
COMMUNITY SERVICES	3000	50,269	0	0		50,269
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,156,978	85,000	35,000		1,276,978
DEBT SERVICES	5000	0	0	0		0
PROVISION FOR CONTINGENCIES	6000	0	0	0		0
Total Disbursements/Expenditures		19,571,332	5,502,457	1,401,325		26,475,114
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(550,987)	(1,183,751)	(261,366)	235,292	(1,760,812)
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)		0	0	244,500	244,500	489,000
OTHER USES OF FUNDS (8000)		0	0	0	244,500	244,500
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	244,500	0	244,500
ESTIMATED ENDING FUND BALANCE		8,800,968	813,618	522,240	3,375,065	13,511,891

ESTIMATED BUDGET FY2025-2026

		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE *(must equal prior Ending Fund Balance)*		8,800,968	813,618	522,240	3,375,065	13,511,891
RECEIPTS/REVENUES	Acct #					
LOCAL SOURCES	1000					0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
STATE SOURCES	3000					0
FEDERAL SOURCES	4000					0
Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct #					
INSTRUCTION	1000					0
SUPPORT SERVICES	2000					0
COMMUNITY SERVICES	3000					0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
DEBT SERVICES	5000					0
PROVISION FOR CONTINGENCIES	6000					0
Total Disbursements/Expenditures		0	0	0		0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)						0
OTHER USES OF FUNDS (8000)						0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
ESTIMATED ENDING FUND BALANCE		8,800,968	813,618	522,240	3,375,065	13,511,891

ESTIMATED BUDGET FY2026-2027

		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE *(must equal prior Ending Fund Balance)*		8,800,968	813,618	522,240	3,375,065	13,511,891
RECEIPTS/REVENUES	Acct #					
LOCAL SOURCES	1000					0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
STATE SOURCES	3000					0
FEDERAL SOURCES	4000					0
Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct #					
INSTRUCTION	1000					0
SUPPORT SERVICES	2000					0
COMMUNITY SERVICES	3000					0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
DEBT SERVICES	5000					0
PROVISION FOR CONTINGENCIES	6000					0
Total Disbursements/Expenditures		0	0	0		0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)						0
OTHER USES OF FUNDS (8000)						0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
ESTIMATED ENDING FUND BALANCE		8,800,968	813,618	522,240	3,375,065	13,511,891

ESTIMATED BUDGET FY2027-2028

		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE *(must equal prior Ending Fund Balance)*		8,800,968	813,618	522,240	3,375,065	13,511,891
RECEIPTS/REVENUES	Acct #					
LOCAL SOURCES	1000					0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
STATE SOURCES	3000					0
FEDERAL SOURCES	4000					0
Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct #					
INSTRUCTION	1000					0
SUPPORT SERVICES	2000					0
COMMUNITY SERVICES	3000					0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
DEBT SERVICES	5000					0
PROVISION FOR CONTINGENCIES	6000					0
Total Disbursements/Expenditures		0	0	0		0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)						0
OTHER USES OF FUNDS (8000)						0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
ESTIMATED ENDING FUND BALANCE		8,800,968	813,618	522,240	3,375,065	13,511,891

SUMMARY

BUDGET ADDENDUM - DEFICIT REDUCTION PLAN
ESTIMATED BUDGET

Date of Adoption:

(Enter as MM/DD/YY)

		FY2024-2025	FY2025-2026	FY2026-2027	FY2027-2028
ESTIMATED BEGINNING FUND BALANCE *(must equal prior Ending Fund Balance)*		15,028,203	13,511,891	13,511,891	13,511,891
RECEIPTS/REVENUES	Acct #				
LOCAL SOURCES	1000	21,584,070	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
STATE SOURCES	3000	2,260,700	0	0	0
FEDERAL SOURCES	4000	869,532	0	0	0
Total Receipts/Revenues		24,714,302	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct #				
INSTRUCTION	1000	12,650,447	0	0	0
SUPPORT SERVICES	2000	12,497,420	0	0	0
COMMUNITY SERVICES	3000	50,269	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,276,978	0	0	0
DEBT SERVICES	5000	0	0	0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0
Total Disbursements/Expenditures		26,475,114	0	0	0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,760,812)	0	0	0
OTHER SOURCES/USES OF FUNDS					
OTHER SOURCES OF FUNDS (7000)		489,000	0	0	0
OTHER USES OF FUNDS (8000)		244,500	0	0	0
TOTAL OTHER SOURCES/USES OF FUNDS		244,500	0	0	0
ESTIMATED ENDING FUND BALANCE		13,511,891	13,511,891	13,511,891	13,511,891

Plan is incomplete.

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

Fiscal Year 2024-2025
through Fiscal Year 2027-2028

Mokena SD 159 ***56099159002***

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

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

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

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

Evidence-Based Funding: Fiscal Year 2025 Spending Plan

MOKENA SCHOOL DIST 159

RCDT	56099159002

Color Key	
	Text or dollar figure entered by user.
	Response selected from dropdown list
	Value is provided based on district selection.

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.*)

During the 2024-2025, Mokena School District 159 has prioritized the following strategic goals:
Each school shall create a school improvement plan based on data with SMART goals, specific action steps, and means to measure progress.

The District shall continue to ensure that all students are provided responsive/differentiated instruction, and when needed, proven intervention strategies (MTSS) for students not yet meeting standards and students who are exceeding standards.

The District shall strengthen special education programming to best meet the needs of all learners.

What measures will be used to evaluate progress?
Completion of school improvement plans

MTSS Guidebook and addition of research based interventions in each school as well as strategies to support a broad range of learners.

Continuum of special education across the district with aligned instructional materials and instructional knowledge

	Top Strategy 1	Top Strategy 2	Top Strategy 3
2) Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)	Focus increased time and attention on special student groups	Improve programs, curriculum, and/or learning tools	Increase number and/or quality of professional development opportunities
If "Other" was selected in question 2, please describe. (*No more than 1000 characters, including spaces.*)			

Part II: Planned Use of Evidence-Based Funding

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

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

Evidence-Based Funding Organizational Unit Results (FY 2024)					
	Final Resources / Adequacy Target = ***Percent of Adequacy***	**Average Student Enrollment**	*1,512.75*	**Adequacy Target**	*$20,100,396*
		Final Resources	*$20,003,324*	**Percent of Adequacy**	*100%*
	Base Funding Minimum + Tier Funding = ***Gross State Contribution***	**Tier Assignment**	*3*	**Gross State Contribution**	*$1,508,106*
		FY24 Base Funding Minimum	*$1,485,264*	**FY 2024 Tier Funding**	*$22,842*
	Within FY 2024 Gross State Contribution, Resources Attributable to ***Specific Populations***	**Low-Income Students**	*$138,919*		
		English Learners (Els)	*$11,093*		
		Special Education	*$593,603*		

	FY 2025 Tier Funding	Funding Type (Select)	**Note: Tier Funding allocations are published annually at https://www.isbe.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.	*$27,931*	Actual	

	Data Source 1	Data Source 2	Data Source 3
2) Select the <u>top three</u> sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)	Climate and culture survey data (e.g., Five Essentials Survey)	Student growth and achievement data, disaggregated by student groups	Student grades or other local academic performance data

3) Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)	Bilingual Program Director(s)		Principals	Yes	Bilingual Parent Advisory Committee	
	Special Ed. Program Director(s)	Yes	School Improvement Teams	Yes	Other Parent Group(s)	
	Other Program Leaders	Yes	Teacher or Support Staff Unions		Community Focus Group(s)	
	School Board Members	Yes	Other School Staff		Other	
[Optional] Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. (*No more than 1000 characters, including spaces.*)						

	Priority Investment 1	Priority Investment 2	Priority Investment 3
4) Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 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.)	Sp Ed Teacher	Instructional Materials	Gifted
If "Other" was selected in question 4, please describe. (*No more than 1000 characters, including spaces.*)			

5)

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/ebfspendingplan.

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 G90 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93.

Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 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.

Cost Factors		Amount in FY 2024 Adjusted Adequacy Target	Budgeted FY 2025 Investments with New Tier Funding [Required]	Budgeted FY 2025 Expenditures (All Resources) [Optional]	Optional District Narratives
Core Investments	Core Teachers	$5,118,429			*Enter optional context for core investment decisions.*
	Specialist Teachers	$1,023,686			
	Instructional Facilitator	$556,752			
	Core Intervention Teacher	$247,036			
	Substitute Teachers	$171,841			
	Guidance Counselor	$336,972			
	Nurse	$129,359			
	Supervisory Aide	$210,758			
	Librarian	$285,235			
	Librarian Aide	$158,304			
	Principal	$423,155			
	Assistant Principal	$364,338			
	School Site Staff	$252,900			
	Subtotal	**$9,278,765**			
Per Student Investments	Gifted	$135,045			*Enter optional context for per student investment decisions.*
	Professional Development	$189,094			
	Instructional Materials	$491,644			
	Assessments	$51,434			
	Computer & Tech Equipment	$431,890			
	Student Activities	$249,687			
	Maintenance & Operations	$2,058,853			
	Central Office	$1,417,447			
	Employee Benefits	$3,611,832			
	Subtotal*	**$8,719,707**			
Additional Investments	Low-Income Intervention Teacher	$127,166			*Enter optional context for additional investment decisions.*
	Low-Income Pupil Support Staff	$127,166			
	Low-Income Extended Day Teacher	$132,594			
	Low-Income Summer School Teacher	$132,594			
	EL Intervention Teacher	$53,503			
	EL Pupil Support Staff	$53,503			
	EL Extended Day Teacher	$55,829			
	EL Summer School Teacher	$55,829			
	EL Core Teacher	$66,685			
	Sp Ed Teacher	$831,234	$27,931		
	Sp Ed Instructional Assistant	$336,711			
	Sp Ed Psychologist	$129,110			
	Subtotal	**$2,101,924**	**$27,931**		
	Other Investments				$27,931.00
	Total**	**$20,100,396**	**$27,931**		**Tier Funding Check (Cell G90)** Complete, G90=G31

*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.

If some or all Tier Funding was invested outside of the cost factors, please describe. (*No more than 1000 characters, including spaces.*)

Part III: Support for Special Student Groups

EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statue these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in cells G100-G102 below. If the Organizational Unit received at least $5,000 for any of the student groups, a response to the questions below is required. For amounts less than $5,000, a response is optional. All other EBF funds may be spent in any manner deemed appropriate by the school district.

***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.*

		Enter Amounts	Select type	**Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.*
1) 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.	**Low-Income Students**	*$138,919*	Actual	
	English Learners	*$11,093*	Actual	
	Special Education	*$593,603*	Actual	

2) 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 Required	Low-Income Intervention Teacher	Yes	Low-Income Extended Day Teacher		Other Investments	
	[Optional - Enter $]		*[Optional - Enter $]*		*[Optional - Enter $]*	

2)		Low-Income Pupil Support Staff	Yes	Low-Income Summer School Teacher		
		[Optional - Enter $]		[Optional - Enter $]		
	Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2025. (*Required if "Other Investments" selected above. No more than 500 characters, including spaces.*)					

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 Required**	English Learner Intervention Teacher		English Learner Extended Day Teacher		English Learner Core Teacher	
		[Optional - Enter $]		[Optional - Enter $]		[Optional - Enter $]	
		English Learner Pupil Support Staff		English Learner Summer School Teacher		Other Investments	Yes
		[Optional - Enter $]		[Optional - Enter $]		$11,093	
	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.*) **Required**	The district will utilize these IBF funds for professional development and professional development supplies. The additional funds will be used for classroom materials and technolgy subscriptions to support ELL instruction.					

4)	**Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)** **Response Required**	Special Education Teacher	Yes	Special Education Psychologist	Yes	
		[Optional - Enter $]		[Optional - Enter $]		
		Special Education Instructional Assistant	Yes	Other Investments		
		[Optional - Enter $]		[Optional - Enter $]		
	Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2025. (*Required if "Other Investments" selected above. No more than 500 characters, including spaces.*)					

Plan Assurances

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

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

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

Required Yes

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

Required No

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

N/A Yes

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

N/A	**BPAC Meeting (MM/DD/YYYY)**	
	Name of Chair	

Spending Plan Completion Tracker

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

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

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: **Mokena SD 159**
RCDT Number: **56099159002**

			Estimated Actual Expenditures, Fiscal Year 2024				Budgeted Expenditures, Fiscal Year 2025			
			(10)	(20)	(80)		(10)	(20)	(80)	
	Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1.	Executive Administration Services	2320	383,767			383,767	376,354		0	376,354
2.	Special Area Administration Services	2330	0			0	0		0	0
3.	Other Support Services - School Administration	2490	0			0	0		0	0
4.	Direction of Business Support Services	2510	254,555			254,555	202,640	0	0	202,640
5.	Internal Services	2570	83,295			83,295	76,500		0	76,500
6.	Direction of Central Support Services	2610				0	0		0	0
7.	Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8.	**Totals**		721,617	0	0	721,617	655,494	0	0	655,494
9.	**Estimated Percent Increase (Decrease) for FY2025 (Budgeted) over (Actual) FY 2024**									-9%

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

Reference Description

1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).

2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).

3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.

3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14

4 Principal on Bonds Sold:

(1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.

(2) Refunding Bonds can be entered in the Debt Services Fund only.

(3) Building Bonds can be entered in the Capital Projects Fund only.

(4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.

5 The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.

6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.

7 Cash plus investments must be greater than or equal to zero.

8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).

9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).

10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).

11 Include revenue accounts 1110 through 1115, 1117,1118 & 1120.

12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.

13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.

14 Only tuition payments made to <u>private facilities</u>. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.

15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (<u>principal only</u>) 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.	OK
	Board Names must be typed on Cover sheet.	OK
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) **(Line must have a number or zero. Do not leave blank.)**	OK
	Estimated Activity Fund Beginning Fund Balance July, 1 2023 (Cell C83) **(Cell must have a number or zero. Do not leave blank.)**	OK
	Transfer Among Funds **(Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29)**, must equal **(Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52)**.	ERROR - CHECK TRANSFER(S)
	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)**	OK
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.	OK
	Include brief note(s) describing expenditure use.	OK
10.	**EBF Spending Plan**	
	All required questions have been answered.	OK

End of Balancing

For ISBE Use Only		
RCDT	56099159002	Type
Tier Funding	$27,931	Actual
Low-Income	$138,919	Actual
EL	$11,093	Actual
SpEd	$593,603	Actual