District Type:
- [x] School District
- [ ] Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2026 - June 30, 2027

Accounting Basis:
- [x] Cash
- [ ] Accrual

Is this an amended budget? ________

Date of Amended Budget: ________ *(MM/DD/YY)*

District Name: Peru ESD 124
District RCDT No: 35050124002

Balanced budget; no Deficit Reduction Plan is required.

Budget of Peru ESD 124 *, County of* La Salle ,
State of Illinois, for the Fiscal Year beginning July 1, 2026 *and ending* June 30, 2027 .

WHEREAS the Board of Education of Peru ESD 124 ,
County of La Salle *, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;*

AND WHEREAS a public hearing was held as to such budget on the 23 *day of* September *, 20* 26 ,
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, 2026 *and ending* June 30, 2027 .

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 23 *day of* September *, 20* 26
by a roll call vote of ________ *Yeas, and* ________ *Nays, to wit:*

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	*Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.*		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	**Description: Enter Whole Numbers Only**	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Service**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**	
3	**ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds)1 as of July 1, 2026**		3,578,162	1,456,086	1,736,090	418,585	260,636	0	2,810,824	50,237	0	
4	**RECEIPTS/REVENUES (without Student Activity Funds)**											
5	**LOCAL SOURCES**	**1000**	7,124,342	857,394	2,072,335	342,212	366,450	0	229,975	302,299	0	
6	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	**2000**	0	0		0	0					
7	**STATE SOURCES**	**3000**	3,561,594	50,000	0	127,214	22,563	0	0	0	0	
8	**FEDERAL SOURCES**	**4000**	1,102,021	0	0	0	34,606	0	0	0	0	
9	**Total Direct Receipts/Revenues [8]**		11,787,957	907,394	2,072,335	469,426	423,619	0	229,975	302,299	0	
10	Receipts/Revenues for "On Behalf" Payments [2]	3998										
11	**Total Receipts/Revenues**		11,787,957	907,394	2,072,335	469,426	423,619	0	229,975	302,299	0	
12	**DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)**											
13	**INSTRUCTION**	**1000**	7,999,397				196,205			0		
14	**SUPPORT SERVICES**	**2000**	3,084,581	1,126,850		463,837	184,970	0		299,623	0	
15	**COMMUNITY SERVICES**	**3000**	18,500	0		0	0			0		
16	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS**	**4000**	524,971	0	0	0	0	0		0	0	
17	**DEBT SERVICES**	**5000**	0	0	2,032,956	0	0			0	0	
18	**PROVISION FOR CONTINGENCIES**	**6000**	0	0	0	0	0	0		0	0	
19	**Total Direct Disbursements/Expenditures [9]**		11,627,449	1,126,850	2,032,956	463,837	381,175	0		299,623	0	
20	Disbursements/Expenditures for "On Behalf" Payments [2]	4180	0	0	0	0	0	0		0	0	
21	**Total Disbursements/Expenditures**		11,627,449	1,126,850	2,032,956	463,837	381,175	0		299,623	0	
22	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures**		160,508	(219,456)	39,379	5,589	42,444	0	229,975	2,676	0	
23	**OTHER SOURCES/USES OF FUNDS**											
24	**OTHER SOURCES OF FUNDS (7000)**											
25	**PERMANENT TRANSFER FROM VARIOUS FUNDS**											
26	Abolishment the Working Cash Fund [16]	7110										
27	Abatement of the Working Cash Fund [16]	7110		229,975								
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest [3] Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int [3a] Proceeds to Debt Service Fund	7170			0							
34	**SALE OF BONDS (7200)**											
35	Principal on Bonds Sold [4]	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets [5]	7300										
39	Transfer to Debt Service to Pay Principal on Leases	7400			0							
40	Transfer to Debt Service to Pay Interest on Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	**Total Other Sources of Funds [8]**		0	229,975	0	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	*Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.*		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	**Description: Enter Whole Numbers Only**	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Service**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**	
47	**OTHER USES OF FUNDS (8000)**											
49	**TRANSFER TO VARIOUS OTHER FUNDS (8100)**											
50	Abolishment or Abatement of the Working Cash Fund [16]	8110							229,975			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest [6]	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest [3] Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond [3a] and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Leases	8420										
59	Other Revenues Pledged to Pay Principal on Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Leases	8440										
61	Taxes Pledged to Pay Interest on Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Leases	8520										
63	Other Revenues Pledged to Pay Interest on Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	**Total Other Uses of Funds [9]**		0	0	0	0	0	0	229,975	0	0	
80	**Total Other Sources/Uses of Fund**		0	229,975	0	0	0	0	(229,975)	0	0	
81	**ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2027**		3,738,670	1,466,605	1,775,469	424,174	303,080	0	2,810,824	52,913	0	
82												
83	**Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2026**		143,425									
84	**RECEIPTS/REVENUES (For Student Activity Funds)**											
85	**Total Student Activity Direct Receipts/Revenues (Local Sources)**	1799	124,600									
86	**DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)**											
87	**Total Student Activity Direct Disbursements/Expenditures**	1999	152,630									
88	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures**		(28,030)									
89	**Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2027**		115,395									
90												

	A	B	C	D	E	F	G	H	I	J	K	L
1	*Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.*		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	**Description: Enter Whole Numbers Only**	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Service**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**	
91	**Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2026**		3,721,587	1,456,086	1,736,090	418,585	260,636	0	2,810,824	50,237	0	
92	**RECEIPTS/REVENUES (All Sources with Student Activity Funds)**											
93	**LOCAL SOURCES**	**1000**	7,248,942	857,394	2,072,335	342,212	366,450	0	229,975	302,299	0	
94	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	**2000**	0	0		0	0					
95	**STATE SOURCES**	**3000**	3,561,594	50,000	0	127,214	22,563	0	0	0	0	
96	**FEDERAL SOURCES**	**4000**	1,102,021	0	0	0	34,606	0	0	0	0	
97	**Total Direct Receipts/Revenues [8]**		11,912,557	907,394	2,072,335	469,426	423,619	0	229,975	302,299	0	
98	Receipts/Revenues for "On Behalf" Payments [2]	3998	0	0	0	0	0	0		0	0	
99	**Total Receipts/Revenues**		11,912,557	907,394	2,072,335	469,426	423,619	0	229,975	302,299	0	
100	**DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)**											
101	**INSTRUCTION**	**1000**	8,152,027				196,205			0		
102	**SUPPORT SERVICES**	**2000**	3,084,581	1,126,850		463,837	184,970	0		299,623	0	
103	**COMMUNITY SERVICES**	**3000**	18,500	0		0	0			0		
104	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS**	**4000**	524,971	0	0	0	0	0		0	0	
105	**DEBT SERVICES**	**5000**	0	0	2,032,956	0	0			0	0	
106	**PROVISION FOR CONTINGENCIES**	**6000**	0	0	0	0	0	0		0	0	
107	**Total Direct Disbursements/Expenditures [9]**		11,780,079	1,126,850	2,032,956	463,837	381,175	0		299,623	0	
108	Disbursements/Expenditures for "On Behalf" Payments [2]	4180	0	0	0	0	0	0		0	0	
109	**Total Disbursements/Expenditures**		11,780,079	1,126,850	2,032,956	463,837	381,175	0		299,623	0	
110	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures**		132,478	(219,456)	39,379	5,589	42,444	0	229,975	2,676	0	
111	**OTHER SOURCES/USES OF FUNDS**											
112	**OTHER SOURCES OF FUNDS (7000)**											
113	**Total Other Sources of Funds [8]**		0	229,975	0	0	0	0	0	0	0	
114	**OTHER USES OF FUNDS (8000)**											
116	**Total Other Uses of Funds [9]**		0	0	0	0	0	0	229,975	0	0	
117	**Total Other Sources/Uses of Fund**		0	229,975	0	0	0	0	(229,975)	0	0	
118	**ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2027**		3,854,065	1,466,605	1,775,469	424,174	303,080	0	2,810,824	52,913	0	
119												

	A	B	C	D	E	F	G	H	I	J	K	L
120	**SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)**											
121			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
122	**Description**	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Service**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**	**Total By Object**
123	**Object Name**											
124	Salaries	100	7,941,762	316,000		16,300		0		124,243	0	8,398,305
125	Employee Benefits	200	1,814,781	53,450		1,510	381,175	0		0	0	2,250,916
126	Purchased Services	300	670,065	207,900	0	444,977		0		175,380	0	1,498,322
127	Supplies & Materials	400	592,535	332,500		250		0		0	0	925,285
128	Capital Outlay	500	58,200	217,000		0		0		0	0	275,200
129	Other Objects	600	550,106	0	2,032,956	800	0	0		0	0	2,583,862
130	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
131	Termination Benefits	800	0	0		0				0		0
132	**Total Expenditures**		11,627,449	1,126,850	2,032,956	463,837	381,175	0		299,623	0	15,931,890

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description: Enter Whole Numbers Only**	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Service**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
3	**BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2026**		3,578,162	1,456,086	1,736,090	418,585	260,636	0	2,810,824	50,237	0
4	**Total Direct Receipts & Other Sources** [8]		11,787,957	1,137,369	2,072,335	469,426	423,619	0	229,975	302,299	0
5	**OTHER RECEIPTS**										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	**Total Other Receipts**		0	0	0	0	0	0	0	0	0
11	**Total Direct Receipts, Other Sources, & Other Receipts**		11,787,957	1,137,369	2,072,335	469,426	423,619	0	229,975	302,299	0
12	**Total Amount Available**		15,366,119	2,593,455	3,808,425	888,011	684,255	0	3,040,799	352,536	0
13	**Total Direct Disbursements & Other Uses** [9]		11,627,449	1,126,850	2,032,956	463,837	381,175	0	229,975	299,623	0
14	**OTHER DISBURSEMENTS**										
15	Interfund Loans Receivable (Loans to Other Funds) [10]	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	**Total Other Disbursements**		0	0	0	0	0	0	0	0	0
20	**Total Direct Disbursements, Other Uses, & Other Disbursements**		11,627,449	1,126,850	2,032,956	463,837	381,175	0	229,975	299,623	0
21	**ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2027**		3,738,670	1,466,605	1,775,469	424,174	303,080	0	2,810,824	52,913	0
22											
23	**Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2026**		143,425								
24	**Total Direct Receipts & Other Sources** [8]		124,600								
25	**Total Amount Available**		268,025								
26	**Total Direct Disbursements & Other Uses** [9]		152,630								
27	**Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2027**		115,395								
28											
29	**Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2026**		3,721,587	1,456,086	1,736,090	418,585	260,636	0	2,810,824	50,237	0
30	**Total Direct Receipts & Other Sources** [8]		11,912,557	1,137,369	2,072,335	469,426	423,619	0	229,975	302,299	0
31	**Total Other Receipts**		0	0	0	0	0	0	0	0	0
32	**Total Direct Receipts, Other Sources, & Other Receipts**		11,912,557	1,137,369	2,072,335	469,426	423,619	0	229,975	302,299	0
33	**Total Amount Available**		15,634,144	2,593,455	3,808,425	888,011	684,255	0	3,040,799	352,536	0
34	**Total Direct Disbursements & Other Uses** [9]		11,780,079	1,126,850	2,032,956	463,837	381,175	0	229,975	299,623	0
35	**Total Other Disbursements**		0	0	0	0	0	0	0	0	0
36	**Total Direct Disbursements, Other Uses, & Other Disbursements**		11,780,079	1,126,850	2,032,956	463,837	381,175	0	229,975	299,623	0
37	**Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2027**		3,854,065	1,466,605	1,775,469	424,174	303,080	0	2,810,824	52,913	0

	A	B	C	D	E	F	G	H	I	J	K
1-2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	**1100**									
5	Designated Purposes Levies [11] (1110-1120)	-	5,714,730	629,376	487,137	302,100	140,527		125,875	298,198	
6	Leasing Purposes Levy [12]	1130	125,875								
7	Special Education Purposes Levy	1140	50,350								
8	FICA and Medicare Only Levies	1150					193,823				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies *(Describe & Itemize)*	1190									
12	**Total Ad Valorem Taxes Levied by District**		5,890,955	629,376	487,137	302,100	334,350	0	125,875	298,198	0
13	**PAYMENTS IN LIEU OF TAXES**	**1200**									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes[13]	1230	453,628	130,000		20,000	21,200				
17	Other Payments in Lieu of Taxes *(Describe & Itemize)*	1290									
18	**Total Payments in Lieu of Taxes**		453,628	130,000	0	20,000	21,200	0	0	0	0
19	**TUITION**	**1300**									
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	**Total Tuition**		0								
41	**TRANSPORTATION FEES**	**1400**									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	**Total Transportation Fees**					0					
64	**EARNINGS ON INVESTMENTS**	**1500**									
65	Interest on Investments	1510	160,500	46,500	28,200	17,000	10,800		104,000	4,000	

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
66	Gain or Loss on Sale of Investments	1520	100	100	100	100	100		100	100	
67	Unrealized Gain or Loss on Investments	1530									
68	**Total Earnings on Investments**		160,600	46,600	28,300	17,100	10,900	0	104,100	4,100	0
69	**FOOD SERVICE**	**1600**									
70	Sales to Pupils - Lunch	1611	168,000								
71	Sales to Pupils - Breakfast	1612									
72	Sales to Pupils - A la Carte	1613									
73	Sales to Pupils - Other *(Describe & Itemize)*	1614									
74	Sales to Adults	1620	4,800								
75	Other Food Service *(Describe & Itemize)*	1690	151,800								
76	**Total Food Service**		324,600								
77	**DISTRICT/SCHOOL ACTIVITY INCOME**	**1700**									
78	Admissions - Athletic	1711	23,000								
79	Admissions - Other	1719									
80	Fees	1720	3,200								
81	Book Store Sales	1730	3,000								
82	Other District/School Activity Revenue *(Describe & Itemize)*	1790									
83	Student Activity Fund Revenues	1799	124,600								
84	**Total District/School Activity Income (without Student Activity Funds 1799)**		29,200	0							
85	**Total District/School Activity Income (with Student Activity Funds 1799)**		153,800								
86	**TEXTBOOK INCOME**	**1800**									
87	Textbook Rentals - Regular Textbooks	1811	46,500								
88	Textbook Rentals - Summer School Textbooks	1812									
89	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
90	Textbook Rentals - Other *(Describe & Itemize)*	1819									
91	Textbook Sales - Regular Textbooks	1821									
92	Textbook Sales - Summer School	1822									
93	Textbook Sales - Adult/Continuing Education	1823									
94	Textbook Sales - Other *(Describe & Itemize)*	1829									
95	Other Textbook Income *(Describe & Itemize)*	1890	650								
96	**Total Textbooks**		47,150								
97	**OTHER REVENUE FROM LOCAL SOURCES**	**1900**									
98	Rentals	1910		500							
99	Contributions and Donations from Private Sources	1920									
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950	1								
103	Payments of Surplus Moneys from TIF Districts	1960	196,208	14,526							
104	Drivers' Education Fees	1970									
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983									
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees *(Describe & Itemize)*	1993									
110	Other Local Revenues *(Describe & Itemize)*	1999	22,000	36,392	1,556,898	3,012				1	
111	**Total Other Revenue from Local Sources**		218,209	51,418	1,556,898	3,012	0	0	0	1	0
112	**Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)**	**1000**	7,124,342	857,394	2,072,335	342,212	366,450	0	229,975	302,299	0
113	**Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)**		7,248,942								

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
114	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**										
115	Flow-Through Revenue from State Sources	2100									
116	Flow-Through Revenue from Federal Sources	2200									
117	Other Flow-Through Revenue *(Describe & Itemize)*	2300									
118	**Total Flow-Through Receipts/Revenues From One District to Another District**	**2000**	0	0		0	0				
119	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**										
120	**UNRESTRICTED GRANTS-IN-AID (3001-3099)**										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	2,911,397								
122	Reorganization Incentives (Accounts 3005-3021)	3005									
123	Other Unrestricted Grants-In-Aid From State Sources *(Describe & Itemize)*	3099									
124	**Total Unrestricted Grants-In-Aid**		2,911,397	0	0	0	0	0		0	0
125	**RESTRICTED GRANTS-IN-AID (3100-3900)**										
126	**SPECIAL EDUCATION**										
127	Special Education - Private/Public Facility Tuition	3100	62,000								
128	Special Education - Orphanage - Individual	3120	30,000								
129	Special Education - Orphanage - Summer Individual	3130	9,000								
130	Special Education - Other *(Describe & Itemize)*	3199									
131	**Total Special Education**		101,000	0		0					
132	**CAREER AND TECHNICAL EDUCATION (CTE)**										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other *(Describe & Itemize)*	3299									
140	**Total Career and Technical Education**		0	0			0				
141	State Free Lunch & Breakfast	3360	3,000								
142	School Breakfast Initiative	3365									
143	Driver Education	3370									
144	Adult Education (from ICCB)	3410									
145	Adult Education - Other *(Describe & Itemize)*	3499									
146	**TRANSPORTATION**										
147	Transportation - Regular and Vocational	3500				84,000					
148	Transportation - Special Education	3510				31,000					
149	Transportation - Other *(Describe & Itemize)*	3599									
150	**Total Transportation**		0	0		115,000	0				
151	Learning Improvement - Change Grants	3610									
152	Scientific Literacy	3660									
153	Truant Alternative/Optional Education	3695									
154	Early Childhood - Block Grant	3705	545,697			12,214	22,563				
155	Chicago General Education Block Grant	3766									
156	Chicago Educational Services Block Grant	3767									
157	School Safety & Educational Improvement Block Grant	3775									
158	Technology - Technology for Success	3780									
159	State Charter Schools	3815									
160	Extended Learning Opportunities - Summer Bridges	3825									
161	Infrastructure Improvements - Planning/Construction	3920									
162	School Infrastructure - Maintenance Projects	3925		50,000							
163	Other Restricted Revenue from State Sources *(Describe & Itemize)*	3999	500								
164	**Total Restricted Grants-In-Aid**		650,197	50,000	0	127,214	22,563	0	0	0	0
165	**Total Receipts/Revenues from State Sources**	**3000**	3,561,594	50,000	0	127,214	22,563	0	0	0	0
166	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
167	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)**										
168	Federal Impact Aid	4001									
169	Other Unrestricted Grants-In-Aid Received from Fed. Govt. *(Describe & Itemize)*	4009									
170	**Total Unrestricted Grants-In-Aid Received Directly from Fed Govt**		0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description: Enter Whole Numbers Only**	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Service**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
171	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**										
172	Head Start	4045									
173	Construction (Impact Aid)	4050									
174	MAGNET	4060									
175	Other Restricted Grants-In-Aid Received from Fed. Govt. *(Describe & Itemize)*	4090									
176	**Total Restricted Grants-In-Aid Received Directly from Federal Govt.**		0	0		0	0	0			0
177	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)**										
178	**TITLE V**										
179	Title V - Flexibility and Accountability	4100									
180	Title V - SEA Projects	4105									
181	Title V - Rural Education Initiative (REI)	4107									
182	Title V - Other *(Describe & Itemize)*	4199									
183	**Total Title V**		0	0		0	0				
184	**FOOD SERVICE**										
185	Breakfast Start-Up Expansion	4200	12,000								
186	National School Lunch Program	4210	234,500								
187	Special Milk Program	4215									
188	School Breakfast Program	4220	75,500								
189	Summer Food Service Admin/Program	4225									
190	Child and Adult Care Food Program	4226									
191	Fresh Fruit and Vegetables	4240									
192	Food Service - Other *(Describe & Itemize)*	4299									
193	**Total Food Service**		322,000				0				
194	**TITLE I**										
195	Title I - Low Income	4300	305,000				5,065				
196	Title I - Low Income - Neglected, Private	4305									
197	Title I - Migrant Education	4340									
198	Title I - Other *(Describe & Itemize)*	4399									
199	**Total Title I**		305,000	0		0	5,065				
200	**TITLE IV**										
201	Title IV - Student Support & Academic Enrichment Grant	4400	1								
202	Title IV - Part A – Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
203	Title IV - 21st Century	4421									
204	Title IV - Other *(Describe & Itemize)*	4499									
205	**Total Title IV**		1	0		0	0				
206	**FEDERAL - SPECIAL EDUCATION**										
207	Federal Special Education - Preschool Flow-Through	4600	15,000								
208	Federal Special Education - Preschool Discretionary	4605									
209	Federal Special Education - IDEA Flow Through	4620	270,000				29,541				
210	Federal Special Education - IDEA Room & Board	4625									
211	Federal Special Education - IDEA Discretionary	4630									
212	Federal Special Education - IDEA - Other *(Describe & Itemize)*	4699									
213	**Total Federal Special Education**		285,000	0		0	29,541				
214	**CTE - PERKINS**										
215	CTE - Perkins-Title IIIE Tech Prep	4770									
216	CTE - Other *(Describe & Itemize)*	4799									
217	**Total CTE - Perkins**		0	0			0				
218	Federal - Adult Education	4810									
219	Qualified Zone Academy Bond Tax Credits	4866									
220	Qualified School Construction Bond Credits	4867									
221	Build America Bond Tax Credits	4868									
222	Build America Bond Interest Reimbursement	4869									
223	**Total Stimulus Programs**		0	0	0	0	0	0		0	0
224	Race to the Top Program	4901									
225	Race to the Top - Preschool Expansion Grant	4902									
226	Title III - Instruction for English Learners & Immigrant Students	4905									
227	Title III - English Language Acquistion	4909									
228	McKinney Education for Homeless Children	4920									
229	Title II - Eisenhower - Professional Development Formula	4930									
230	Title II - Teacher Quality	4932	10								

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description: Enter Whole Numbers Only**	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Service**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
231	Title II - Part A – Supporting Effective Instruction – State Grants	4935									
232	Federal Charter Schools	4960									
233	State Assessment Grants	4981									
234	Grant for State Assessments and Related Activities	4982									
235	Medicaid Matching Funds - Administrative Outreach	4991	70,000								
236	Medicaid Matching Funds - Fee-For-Service Program	4992	120,000								
237	Other Restricted Grants Received from Fed. Govt. thru State *(Describe & Itemize)*	4998	10								
238	**Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State**		1,102,021	0	0	0	34,606	0		0	0
239	**TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES**	**4000**	1,102,021	0	0	0	34,606	0	0	0	0
240	**TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)**		11,787,957	907,394	2,072,335	469,426	423,619	0	229,975	302,299	0
241	**TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)**		11,912,557								

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	**Description: Enter Whole Numbers Only**	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**
3	**10 - EDUCATIONAL FUND (ED)**										
4	**INSTRUCTION (ED)**	**1000**									
5	Regular Programs	1100	3,668,600	833,500	222,000	155,600	32,000	200			4,911,900
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	362,250	97,038							459,288
8	Special Education Programs (Functions 1200 - 1220)	1200	1,383,300	343,550	12,000	8,930	3,700				1,751,480
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	209,450	62,510		5,005					276,965
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	85,550	9,764	19,000	1,000					115,314
14	Interscholastic Programs	1500	136,100	10,200	16,000	5,200		100			167,600
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	102,400	38,450							140,850
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912						176,000			176,000
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999						152,630			152,630
34	**Total Instruction[14] (Without Student Activity Funds 1999)**	**1000**	5,947,650	1,395,012	269,000	175,735	35,700	176,300	0	0	7,999,397
35	**Total Instruction (With Student Activity Funds 1999)**	**1000**	5,947,650	1,395,012	269,000	175,735	35,700	328,930	0	0	8,152,027
36	**SUPPORT SERVICES (ED)**	**2000**									
37	**Support Services - Pupil**	**2100**									
38	Attendance & Social Work Services	2110	142,010	45,880		600					188,490
39	Guidance Services	2120									0
40	Health Services	2130	79,700	36,600	100,800	5,000					222,100
41	Psychological Services	2140									0
42	Speech Pathology & Audiology Services	2150	311,600	58,644	900	1,250					372,394
43	Other Support Services - Pupils *(Describe & Itemize)*	2190	242,422	32,815	1,000	500					276,737
44	**Total Support Services - Pupil**	**2100**	775,732	173,939	102,700	7,350	0	0	0	0	1,059,721
45	**Support Services - Instructional Staff**	**2200**									
46	Improvement of Instruction Services	2210	3,480	1,080							4,560
47	Educational Media Services	2220	133,250	30,300	3,000	7,750					174,300
48	Assessment & Testing	2230			3,000	1,200					4,200
49	**Total Support Services - Instructional Staff**	**2200**	136,730	31,380	6,000	8,950	0	0	0	0	183,060
50	**Support Services - General Administration**	**2300**									
51	Board of Education Services	2310	4,100		72,000	2,000		3,900			82,000
52	Executive Administration Services	2320	209,450	48,330	15,100	2,000		1,000			275,880
53	Special Area Administration Services	2330									0
54	Tort Immunity Services	2361, 2365									0
55	**Total Support Services - General Administration**	**2300**	213,550	48,330	87,100	4,000	0	4,900	0	0	357,880

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	**Description: Enter Whole Numbers Only**	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**
56	**Support Services - School Administration**	**2400**									
57	Office of the Principal Services	2410	517,400	105,280	15,300	10,000		200			648,180
58	Other Support Services - School Administration *(Describe & Itemize)*	2490									0
59	**Total Support Services - School Administration**	**2400**	517,400	105,280	15,300	10,000	0	200	0	0	648,180
60	**Support Services - Business**	**2500**									
61	Direction of Business Support Services	2510									0
62	Fiscal Services	2520	77,500	10,050	1,200	1,500					90,250
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550									0
65	Food Services	2560	198,700	24,950	13,000	385,000	22,500	1,000			645,150
66	Internal Services	2570									0
67	**Total Support Services - Business**	**2500**	276,200	35,000	14,200	386,500	22,500	1,000	0	0	735,400
68	**Support Services - Central**	**2600**									
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630									0
72	Staff Services	2640									0
73	Data Processing Services	2660									0
74	**Total Support Services - Central**	**2600**	0	0	0	0	0	0	0	0	0
75	**Other Support Services - Misc.** *(Describe & Itemize)*	**2900**	74,500	25,840							100,340
76	**Total Support Services**	**2000**	1,994,112	419,769	225,300	416,800	22,500	6,100	0	0	3,084,581
77	**COMMUNITY SERVICES (ED)**	**3000**			18,500						18,500
78	**PAYMENTS TO OTHER DIST & GOVT UNITS (ED)**	**4000**									
79	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
80	Payments for Regular Programs	4110									0
81	Payments for Special Education Programs	4120			157,265			179,519			336,784
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
86	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			157,265			179,519			336,784
87	Payments for Regular Programs - Tuition	4210						14,000			14,000
88	Payments for Special Education Programs - Tuition	4220						174,187			174,187
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240									0
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition *(Describe & Itemize)*	4290									0
94	**Total Payments to Other Dist & Govt Units - Tuition (In State)**	**4200**						188,187			188,187
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers *(Describe & Itemize)*	4390									0
102	**Total Payments to Other Dist & Govt Units-Transfers (In State)**	**4300**			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	**Total Payments to Other Dist & Govt Units**	**4000**			157,265			367,706			524,971

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
105	**DEBT SERVICE (ED)**	**5000**									
106	**Debt Service - Interest on Short-Term Debt**	**5100**									
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
112	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0
113	**Debt Service - Interest on Long-Term Debt**	**5200**									0
114	**Total Debt Service**	**5000**						0			0
115	**PROVISION FOR CONTINGENCIES (ED)**	**6000**									0
116	**Total Direct Disbursements/Expenditures (without Student Activity Funds (1999)**		7,941,762	1,814,781	670,065	592,535	58,200	550,106	0	0	11,627,449
117	**Total Direct Disbursements/Expenditures (with Student Activity Funds (1999)**		7,941,762	1,814,781	670,065	592,535	58,200	702,736	0	0	11,780,079
118	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)**										160,508
119	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)**										132,478
120											
121	**20 - OPERATIONS AND MAINTENANCE FUND (O&M)**										
122	**SUPPORT SERVICES (O&M)**	**2000**									
123	**Support Services - Pupil**	**2100**									
124	Other Support Services - Pupils *(Describe & Itemize)*	2190									0
125	**Support Services - Business**	**2500**									
126	Direction of Business Support Services	2510									0
127	Facilities Acquisition & Construction Services	2530			7,000						7,000
128	Operation & Maintenance of Plant Services	2540	316,000	53,450	200,900	332,500	217,000				1,119,850
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	**Total Support Services - Business**	**2500**	316,000	53,450	207,900	332,500	217,000	0	0	0	1,126,850
132	**Other Support Services - Misc.** *(Describe & Itemize)*	**2900**									0
133	**Total Support Services**	**2000**	316,000	53,450	207,900	332,500	217,000	0	0	0	1,126,850
134	**COMMUNITY SERVICES (O&M)**	**3000**									0
135	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**	**4000**									
136	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
137	Payments for Regular Programs	4110									0
138	Payments for Special Education Programs	4120									0
139	Payments for CTE Program	4140									0
140	Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
141	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			0			0			0
142	Payments to Other Dist & Govt Units (Out of State) [14]	4400									0
143	**Total Payments to Other Dist & Govt Unit**	**4000**			0			0			0
144	**DEBT SERVICE (O&M)**	**5000**									
145	**Debt Service - Interest on Short-Term Debt**	**5100**									
146	Tax Anticipation Warrants	5110									0
147	Tax Anticipation Notes	5120									0
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
149	State Aid Anticipation Certificates	5140									0
150	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
151	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0
152	**Debt Service - Interest on Long-Term Debt**	**5200**									0
153	**Total Debt Service**	**5000**						0			0
154	**PROVISION FOR CONTINGENCIES (O&M)**	**6000**									0
155	**Total Direct Disbursements/Expenditures**		316,000	53,450	207,900	332,500	217,000	0	0	0	1,126,850
156	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(219,456)
157											

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
2											
158	**30 - DEBT SERVICE FUND (DS)**										
159	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	**4000**									
160	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
161	Payments for Regular Programs	4110									0
162	Payments for Special Education Programs	4120									0
163	Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
164	**Total Payments to Other Dist & Govt Units (In-State)**	**4000**						0			0
165	**DEBT SERVICE (DS)**	**5000**									
166	**Debt Service - Interest on Short-Term Debt**	**5100**									
167	Tax Anticipation Warrants	5110									0
168	Tax Anticipation Notes	5120									0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
170	State Aid Anticipation Certificates	5140									0
171	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
172	**Total Debt Service - Interest On Short-Term Debt**	**5100**						0			0
173	**Debt Service - Interest on Long-Term Debt**	**5200**						122,956			122,956
174	**Debt Service - Payments of Principal on Long-Term Debt** [15] **(Lease/Purchase Principal Retired)** *(Describe & Itemize)*	**5300**						1,910,000			1,910,000
175	**Debt Service - Other** *(Describe & Itemize)*	**5400**									0
176	**Total Debt Service**	**5000**			0			2,032,956			2,032,956
177	**PROVISION FOR CONTINGENCIES (DS)**	**6000**									0
178	**Total Direct Disbursements/Expenditures**				0			2,032,956			2,032,956
179	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										39,379
180											
181	**40 - TRANSPORTATION FUND (TR)**										
182	**SUPPORT SERVICES (TR)**	**2000**									
183	**Support Services - Pupils**	**2100**									
184	Other Support Services - Pupils *(Describe & Itemize)*	2190									0
185	**Support Services - Business**										
186	Pupil Transportation Services	2550	16,300	1,510	444,977	250		800			463,837
187	Other Support Services - Business *(Describe & Itemize)*	2900									0
188	**Total Support Services**	**2000**	16,300	1,510	444,977	250	0	800	0	0	463,837
189	**COMMUNITY SERVICES (TR)**	**3000**									0
190	**PAYMENTS TO OTHER DIST & GOVT UNITS (TR)**	**4000**									
191	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
192	Payments for Regular Program	4110									0
193	Payments for Special Education Programs	4120									0
194	Payments for Adult/Continuing Education Programs	4130									0
195	Payments for CTE Programs	4140									0
196	Payments for Community College Programs	4170									0
197	Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
198	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			0			0			0
199	**Payments to Other Dist & Govt Units (Out-of-State)** *(Describe & Itemize)*	**4400**									0
200	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0
201	**DEBT SERVICE (TR)**	**5000**									
202	**Debt Service - Interest on Short-Term Debt**	**5100**									
203	Tax Anticipation Warrants	5110									0
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
206	State Aid Anticipation Certificates	5140									0
207	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
208	**Total Debt Service - Interest On Short-Term Debt**	**5100**						0			0
209	**Debt Service - Interest on Long-Term Debt**	**5200**									0
210	**Debt Service - Payments of Principal on Long-Term Debt** [15] **(Lease/Purchase Principal Retired)** *(Describe & Itemize)*	**5300**									0
211	**Debt Service - Other** *(Describe & Itemize)*	**5400**									0
212	**Total Debt Service**	**5000**						0			0
213	**PROVISION FOR CONTINGENCIES (TR)**	**6000**									0
214	**Total Direct Disbursements/Expenditures**		16,300	1,510	444,977	250	0	800	0	0	463,837
215	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										5,589

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	**Description: Enter Whole Numbers Only**	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**
216											
217	**50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)**										
218	**INSTRUCTION (MR/SS)**	**1000**									
219	Regular Program	1100		54,885							54,885
220	Pre-K Programs	1125		23,300							23,300
221	Special Education Programs (Functions 1200-1220)	1200		99,060							99,060
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250		6,700							6,700
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400		1,220							1,220
227	Interscholastic Programs	1500		6,570							6,570
228	Summer School Programs	1600									0
229	Gifted Programs	1650									0
230	Driver's Education Programs	1700									0
231	Bilingual Programs	1800		4,470							4,470
232	Truant Alternative & Optional Programs	1900									0
233	**Total Instruction**	**1000**		196,205							196,205
234	**SUPPORT SERVICES (MR/SS)**	**2000**									
235	**Support Services - Pupil**	**2100**									
236	Attendance & Social Work Services	2110		2,120							2,120
237	Guidance Services	2120									0
238	Health Services	2130		12,900							12,900
239	Psychological Services	2140									0
240	Speech Pathology & Audiology Services	2150		3,900							3,900
241	Other Support Services - Pupils *(Describe & Itemize)*	2190		12,810							12,810
242	**Total Support Services - Pupil**	**2100**		31,730							31,730
243	**Support Services - Instructional Staff**	**2200**									
244	Improvement of Instruction Services	2210		90							90
245	Educational Media Services	2220		21,460							21,460
246	Assessment & Testing	2230									0
247	**Total Support Services - Instructional Staff**	**2200**		21,550							21,550
248	**Support Services - General Administration**	**2300**									
249	Board of Education Services	2310		310							310
250	Executive Administration Services	2320		10,650							10,650
251	Special Area Administrative Services	2330									0
252	Claims Paid from Self Insurance Fund	2361									0
253	Risk Management and Claims Services Payments	2365									0
254	**Total Support Services - General Administration**	**2300**		10,960							10,960
255	**Support Services - School Administration**	**2400**									
256	Office of the Principal Services	2410		30,630							30,630
257	Other Support Services - School Administration *(Describe & Itemize)*	2490									0
258	**Total Support Services - School Administration**	**2400**		30,630							30,630
259	**Support Services - Business**	**2500**									
260	Direction of Business Support Services	2510									0
261	Fiscal Services	2520		12,600							12,600
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		45,200							45,200
264	Pupil Transportation Services	2550		1,100							1,100
265	Food Services	2560		30,000							30,000
266	Internal Services	2570									0
267	**Total Support Services - Business**	**2500**		88,900							88,900
268	**Support Services - Central**	**2600**									
269	Direction of Central Support Services	2610									0
270	Planning, Research, Development & Evaluation Services	2620									0
271	Information Services	2630									0
272	Staff Services	2640									0
273	Data Processing Services	2660									0
274	**Total Support Services - Central**	**2600**		0							0
275	**Other Support Services - Misc.** *(Describe & Itemize)*	**2900**		1,200							1,200
276	**Total Support Services**	**2000**		184,970							184,970
277	**COMMUNITY SERVICES (MR/SS)**	**3000**									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	**Description: Enter Whole Numbers Only**	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**
278	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	**4000**									
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120									0
281	Payments for CTE Programs	4140									0
282	**Total Payments to Other Dist & Govt Units**	**4000**		0							0
283	**DEBT SERVICE (MR/SS)**	**5000**									
284	**Debt Service - Interest on Short-Term Debt**	**5100**									
285	Tax Anticipation Warrants	5110									0
286	Tax Anticipation Notes	5120									0
287	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
288	State Aid Anticipation Certificates	5140									0
289	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
290	**Total Debt Service**	**5000**						0			0
291	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**									0
292	**Total Direct Disbursements/Expenditures**			381,175				0			381,175
293	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										42,444
294											
295	**60 - CAPITAL PROJECTS (CP)**										
296	**SUPPORT SERVICES (CP)**	**2000**									
297	**Support Services - Business**										
298	Facilities Acquisition & Construction Services	2530									0
299	Other Support Services - Business *(Describe & Itemize)*	2900									0
300	**Total Support Services**	**2000**	0	0	0	0	0	0	0		0
301	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**	**4000**									
302	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
303	Payments to Regular Programs	4110									0
304	Payment for Special Education Programs	4120									0
305	Payment for CTE Programs	4140									0
306	Payments to Other Govt Units - Programs (In-State) *(Describe & Itemize)*	4190									0
307	**Total Payments to Other Districts & Govt Units**	**4000**			0			0			0
308	**PROVISION FOR CONTINGENCIES (CP)**	**6000**									0
309	**Total Direct Disbursements/Expenditures**		0	0	0	0	0	0	0		0
310	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0
311											
312	**70 WORKING CASH FUND (WC)**										
313											
314	**80 - TORT FUND (TF)**										
315	**INSTRUCTION (TF)**	**1000**									
316	Regular Programs	1100									0
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125									0
319	Special Education Programs (Functions 1200 - 1220)	1200									0
320	Special Education Programs Pre-K	1225									0
321	Remedial and Supplemental Programs K-12	1250									0
322	Remedial and Supplemental Programs Pre-K	1275									0
323	Adult/Continuing Education Programs	1300									0
324	CTE Programs	1400									0
325	Interscholastic Programs	1500									0
326	Summer School Programs	1600									0
327	Gifted Programs	1650									0
328	Driver's Education Programs	1700									0
329	Bilingual Programs	1800									0
330	Truant Alternative & Optional Programs	1900									0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0
339	Interscholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	**Description: Enter Whole Numbers Only**	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
344	**Total Instruction** [14]	**1000**	0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
1 2	**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**
345	**SUPPORT SERVICES (TF)**	**2000**									
346	**Support Services - Pupil**	**2100**									
347	Attendance & Social Work Services	2110									0
348	Guidance Services	2120									0
349	Health Services	2130	12,000								12,000
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils *(Describe & Itemize)*	2190	18,000								18,000
353	**Total Support Services - Pupil**	**2100**	30,000	0	0	0	0	0	0	0	30,000
354	**Support Services - Instructional Staff**	**2200**									
355	Improvement of Instruction Services	2210									0
356	Educational Media Services	2220									0
357	Assessment & Testing	2230									0
358	**Total Support Services - Instructional Staff**	**2200**	0	0	0	0	0	0	0	0	0
359	**Support Services - General Administration**	**2300**									
360	Board of Education Services	2310									0
361	Executive Administration Services	2320	25,670								25,670
362	Special Area Administration Services	2330									0
363	Claims Paid from Self Insurance Fund	2361									0
364	Risk Management and Claims Services Payments	2365			103,408						103,408
365	**Total Support Services - General Administration**	**2300**	25,670	0	103,408	0	0	0	0	0	129,078
366	**Support Services - School Administration**	**2400**									
367	Office of the Principal Services	2410	38,313								38,313
368	Other Support Services - School Administration *(Describe & Itemize)*	2490									0
369	**Total Support Services - School Administration**	**2400**	38,313	0	0	0	0	0	0	0	38,313
370	**Support Services - Business**	**2500**									
371	Direction of Business Support Services	2510									0
372	Fiscal Services	2520									0
373	Facilities Acquisition & Construction Services	2530									0
374	Operation & Maintenance of Plant Services	2540	30,260		6,760						37,020
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	**Total Support Services - Business**	**2500**	30,260	0	6,760	0	0	0	0	0	37,020
379	**Support Services - Central**	**2600**									
380	Direction of Central Support Services	2610									0
381	Planning, Research, Development & Evaluation Services	2620									0
382	Information Services	2630									0
383	Staff Services	2640									0
384	Data Processing Services	2660									0
385	**Total Support Services - Central**	**2600**	0	0	0	0	0	0	0	0	0
386	**Other Support Services - Misc.** *(Describe & Itemize)*	**2900**			65,212						65,212
387	**Total Support Services**	**2000**	124,243	0	175,380	0	0	0	0	0	299,623
388	**COMMUNITY SERVICES (TF)**	**3000**									0
389	**PAYMENTS TO OTHER DIST & GOVT UNITS (TF)**	**4000**									
390	**Payments to Other Dist & Govt Units (In-State)**	4100									
391	Payments for Regular Programs	4110									0
392	Payments for Special Education Programs	4120									0
393	Payments for Adult/Continuing Education Programs	4130									0
394	Payments for CTE Programs	4140									0
395	Payments for Community College Programs	4170									0
396	Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
397	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			0			0			0
398	Payments for Regular Programs - Tuition	4210									0
399	Payments for Special Education Programs - Tuition	4220									0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0
401	Payments for CTE Programs - Tuition	4240									0
402	Payments for Community College Programs - Tuition	4270									0
403	Payments for Other Programs - Tuition	4280									0
404	Other Payments to In-State Govt Units - Tuition *(Describe & Itemize)*	4290									0
405	**Total Payments to Other Dist & Govt Units - Tuition (In State)**	**4200**						0			0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	**Description: Enter Whole Numbers Only**	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**
406	Payments for Regular Programs - Transfers	4310									0
407	Payments for Special Education Programs - Transfers	4320									0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
409	Payments for CTE Programs - Transfers	4340									0
410	Payments for Community College Program - Transfers	4370									0
411	Payments for Other Programs - Transfers	4380									0
412	Other Payments to In-State Govt Units - Transfers *(Describe & Itemize)*	4390									0
413	**Total Payments to Other Dist & Govt Units-Transfers (In State)**	**4300**			0			0			0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0
415	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0
416	**DEBT SERVICE (TF)**	**5000**									
417	**Debt Service - Interest on Short-Term Debt**										
418	Tax Anticipation Warrants	5110									0
419	Tax Anticipation Notes	5120									0
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
421	State Aid Anticipation Certificates	5140									0
422	Other Interest or Short-Term Debt *(Describe & Itemize)*	5150									0
423	**Debt Service - Interest on Long-Term Debt**	**5200**									0
424	**Debt Service - Payments of Principal on Long-Term Debt** [15] **(Lease/Purchase Principal Retired)** *(Describe & Itemize)*	**5300**									0
425	**Debt Service - Other** *(Describe & Itemize)*	**5400**									0
426	**Total Debt Service**	**5000**			0			0			0
427	**PROVISION FOR CONTINGENCIES (TF)**	**6000**									0
428	**Total Direct Disbursements/Expenditures**		124,243	0	175,380	0	0	0	0	0	299,623
429	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										2,676
430											
431	**90 - FIRE PREVENTION & SAFETY FUND (FP&S)**										
432	**SUPPORT SERVICES (FP&S)**	**2000**									
433	**Support Services - Business**	**2500**									
434	Facilities Acquisition & Construction Services	2530									0
435	Operation & Maintenance of Plant Service	2540									0
436	**Total Support Services - Business**	**2500**	0	0	0	0	0	0	0		0
437	**Other Support Services - Misc.** *(Describe & Itemize)*	**2900**									0
438	**Total Support Services**	**2000**	0	0	0	0	0	0	0		0
439	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)**	**4000**									
440	Payments to Regular Programs	4110									0
441	Payments to Special Education Programs	4120									0
442	Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
443	**Total Payments to Other Districts & Govt Units (FPS)**	**4000**						0			0
444	**DEBT SERVICE (FP&S)**	**5000**									
445	**Debt Service - Interest on Short-Term Debt**	**5100**									
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
448	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0
449	**Debt Service - Interest on Long-Term Debt**	**5200**									0
450	**Debt Service - Payments of Principal on Long-Term Debt** [15] **(Lease/Purchase Principal Retired)** *(Describe & Itemize)*	**5300**									0
451	**Total Debt Service**	**5000**						0			0
452	**PROVISIONS FOR CONTINGENCIES (FP&S)**	**6000**									0
453	**Total Direct Disbursements/Expenditures**		0	0	0	0	0	0	0		0
454	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0

	B	C	D	E	F	G	H
1	If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.						
2	**Revenue Check:**	OK					
3	**Expenditure Check:**	OK					
4	**Revenues Acct. (EstRev tab)**	**Amount**	**Describe Revenue**		**Expenditures Fund-Function (EstExp tab)**	**Amount**	**Describe Expenditures**
5	1190				10-2190	$ 276,737	Director of Student Support Services
6	1290				10-2490		
7	1614				10-2900	$ 100,340	Behavior Interventionist
8	1690	$ 151,800	Breakfast & Lunches provided to othwer LEA's		10-4190		
9	1790				10-4290		
10	1819				10-4390		
11	1829				10-4400		
12	1890	$ 650	Library fines		10-5150		
13	1993				20-2190		
14	1999	$ 1,618,303	City Sales Tax/Intergovernmental Agreement		20-2900		
15	2300				20-4190		
16	3099				20-4400		
17	3199				20-5150		
18	3299				30-4190		
19	3499				30-5150		
20	3599				30-5300	$ 1,910,000	Bond Principal Payments
21	3999	$ 500	State Library Grant		30-5400		
22	4009				40-2190		
23	4090				40-2900		
24	4199				40-4190		
25	4299				40-4400		
26	4399				40-5150		
27	4499				40-5300		
28	4699				40-5400		
29	4799				50-2190	$ 12,810	Director of Student Support Services
30	4998	$ 10	Stronger Connections		50-2490		
31					50-2900	$ 1,200	Behavior Interventionist
32					50-5150		
33					60-2900		
34					60-4190		
35					80-2190	$ 18,000	Director of Student Support Services
36					80-2490		
37					80-2900	$ 65,212	Behavior Interventionist
38					80-4190		
39					80-4290		
40					80-4390		
41					80-4400		
42					80-5150		
43					80-5300		
44					80-5400		
45					90-2900		
46					90-4190		
47					90-5150		
48					90-5300		

	A	B	C	D	E	F	G
1		**DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)**					
2		**Description**	**EDUCATIONAL FUND (10)**	**OPERATIONS & MAINTENANCE FUND (20)**	**TRANSPORTATION FUND (40)**	**WORKING CASH FUND (70)**	**TOTAL**
3		**Direct Revenues**	11,787,957	907,394	469,426	229,975	**13,394,752**
4		**Direct Expenditures**	11,627,449	1,126,850	463,837		**13,218,136**
5		**Difference**	160,508	(219,456)	5,589	229,975	**176,616**
6		**Estimated Fund Balance - June 30, 2027**	3,738,670	1,466,605	424,174	2,810,824	**8,440,273**
7				**Balanced budget; no Deficit Reduction Plan is required.**			

A deficit reduction plan is required if the local board of education adopts (or amends) the 2026-2027 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 2025-2026 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 22-26) to ISBE within 30 days after acceptance of the AFR.

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

	A	B	C	D	E	F	G
1	**School Districts Only*		DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3	***35050124002***		FY2026-2027				
4	*District Number*						
5	***Peru ESD 124***						
6	*District Name*		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	**ESTIMATED BEGINNING FUND BALANCE** ***(must equal prior Ending Fund Balance)***		3,578,162	1,456,086	418,585	2,810,824	8,263,657
8	**RECEIPTS/REVENUES**	**Acct #**					
9	**LOCAL SOURCES**	**1000**	7,124,342	857,394	342,212	229,975	8,553,923
10	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	**2000**	0	0	0		0
11	**STATE SOURCES**	**3000**	3,561,594	50,000	127,214	0	3,738,808
12	**FEDERAL SOURCES**	**4000**	1,102,021	0	0	0	1,102,021
13	**Total Receipts/Revenues**		11,787,957	907,394	469,426	229,975	13,394,752
14	**DISBURSEMENTS/EXPENDITURES**	**Funct #**					
15	**INSTRUCTION**	**1000**	7,999,397				7,999,397
16	**SUPPORT SERVICES**	**2000**	3,084,581	1,126,850	463,837		4,675,268
17	**COMMUNITY SERVICES**	**3000**	18,500	0	0		18,500
18	**PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS**	**4000**	524,971	0	0		524,971
19	**DEBT SERVICES**	**5000**	0	0	0		0
20	**PROVISION FOR CONTINGENCIES**	**6000**	0	0	0		0
21	**Total Disbursements/Expenditures**		11,627,449	1,126,850	463,837		13,218,136
22	**Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures**		160,508	(219,456)	5,589	229,975	176,616
23	**OTHER SOURCES/USES OF FUNDS**						
24	**OTHER SOURCES OF FUNDS (7000)**		0	229,975	0	0	229,975
25	**OTHER USES OF FUNDS (8000)**		0	0	0	229,975	229,975
26	**TOTAL OTHER SOURCES/USES OF FUNDS**		0	229,975	0	(229,975)	0
27	**ESTIMATED ENDING FUND BALANCE**		3,738,670	1,466,605	424,174	2,810,824	8,440,273

	A	B	H	I	J	K	L
1	**School Districts Only*		ESTIMATED BUDGET FY2027-2028				
2							
3	***35050124002***						
4	*District Number*						
5	***Peru ESD 124***						
6	*District Name*		**Educational Fund**	**Operations & Maintenance Fund**	**Transportation Fund**	**Working Cash Fund**	**Total**
7	**ESTIMATED BEGINNING FUND BALANCE** ***(must equal prior Ending Fund Balance)***		3,738,670	1,466,605	424,174	2,810,824	8,440,273
8	**RECEIPTS/REVENUES**	**Acct #**					
9	**LOCAL SOURCES**	**1000**					0
10	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	**2000**					0
11	**STATE SOURCES**	**3000**					0
12	**FEDERAL SOURCES**	**4000**					0
13	**Total Receipts/Revenues**		0	0	0	0	0
14	**DISBURSEMENTS/EXPENDITURES**	**Funct #**					
15	**INSTRUCTION**	**1000**					0
16	**SUPPORT SERVICES**	**2000**					0
17	**COMMUNITY SERVICES**	**3000**					0
18	**PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS**	**4000**					0
19	**DEBT SERVICES**	**5000**					0
20	**PROVISION FOR CONTINGENCIES**	**6000**					0
21	**Total Disbursements/Expenditures**		0	0	0		0
22	**Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures**		0	0	0	0	0
23	**OTHER SOURCES/USES OF FUNDS**						
24	**OTHER SOURCES OF FUNDS (7000)**						0
25	**OTHER USES OF FUNDS (8000)**						0
26	**TOTAL OTHER SOURCES/USES OF FUNDS**		0	0	0	0	0
27	**ESTIMATED ENDING FUND BALANCE**		3,738,670	1,466,605	424,174	2,810,824	8,440,273

	A	B	M	N	O	P	Q
1	*School Districts Only*		ESTIMATED BUDGET FY2028-2029				
2							
3	*35050124002*						
4	*District Number*						
5	*Peru ESD 124*						
6	*District Name*		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE *(must equal prior Ending Fund Balance)*		3,738,670	1,466,605	424,174	2,810,824	8,440,273
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		3,738,670	1,466,605	424,174	2,810,824	8,440,273

*School Districts Only

35050124002
District Number

Peru ESD 124
District Name

	A	B	R	S	T	U	V	W	X	Y	Z
1-5			ESTIMATED BUDGET FY2029-2030					SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: (Enter as MM/DD/YY)			
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	FY2026-2027	FY2027-2028	FY2028-2029	FY2029-2030
7	ESTIMATED BEGINNING FUND BALANCE *(must equal prior Ending Fund Balance)*		3,738,670	1,466,605	424,174	2,810,824	8,440,273	8,263,657	8,440,273	8,440,273	8,440,273
8	RECEIPTS/REVENUES	Acct #									
9	LOCAL SOURCES	1000					0	8,553,923	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0	0	0	0	0
11	STATE SOURCES	3000					0	3,738,808	0	0	0
12	FEDERAL SOURCES	4000					0	1,102,021	0	0	0
13	Total Receipts/Revenues		0	0	0	0	0	13,394,752	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #									
15	INSTRUCTION	1000					0	7,999,397	0	0	0
16	SUPPORT SERVICES	2000					0	4,675,268	0	0	0
17	COMMUNITY SERVICES	3000					0	18,500	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0	524,971	0	0	0
19	DEBT SERVICES	5000					0	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000					0	0	0	0	0
21	Total Disbursements/Expenditures		0	0	0		0	13,218,136	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0	176,616	0	0	0
23	OTHER SOURCES/USES OF FUNDS										
24	OTHER SOURCES OF FUNDS (7000)						0	229,975	0	0	0
25	OTHER USES OF FUNDS (8000)						0	229,975	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		3,738,670	1,466,605	424,174	2,810,824	8,440,273	8,440,273	8,440,273	8,440,273	8,440,273

	A	B
1		***Deficit Reduction Plan-Background/Assumptions (School Districts Only)***
2		***Fiscal Year 2026-2027***
3		***through Fiscal Year 2029-2030***
4		
5		***Peru ESD 124 35050124002***
6		*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.*
8		
9	**1.**	**Background and Narrative of Budget Reductions:**
10		
11		
12	**2.**	**Assumptions Used in the Deficit Reduction Plan:**
13		
14		
15		**- EBF and Estimated New Tier Funding:**
16		
17		
18		**- Equal Assessed Valuation and Tax Rates:**
19		
20		
21		**- Employee Salaries and Benefits:**
22		
23		

	A	B
1		***Deficit Reduction Plan-Background/Assumptions (School Districts Only)***
2		***Fiscal Year 2026-2027***
3		***through Fiscal Year 2029-2030***
24		**- Short- and Long-Term Borrowing:**
25		
26		
27		**- Educational Impact:**
28		
29		
30		**- Other Assumptions:**
31		
32		
33		**- Has the district considered shared services or outsourcing (Ex: Transportation, Insurance)? If yes, please explain:**
34		
35		

Evidence-Based Funding: Fiscal Year 2027 Spending Plan
PERU ELEM SCHOOL DISTRICT 124

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 combi 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 leader

1) What are the Organizational Unit's strategic goals for student success for the 2026-27 school year? What measures will be used to evaluate progress? (*No more than 2000 characters, including spaces.*)

Goal 1 Explore Options for Students To increase exposure to Careers and Foreign Languages
We will work with ISBE to develop the district EL Program
We will develop a committee to consider how to integrate Career Exposure and Career Exploration into the curriculum
We will research and recommend the feasibility of adding Foreign Language as an option in the district curriculum.
Goal 3 Manage Financial Resources: Healthy Finances have a major impact on the district's ability to provide essential educational programs and services to students as well as attract and retain a quality faculty and staf
Will monitor and periodically report on district programs and personnel needs so that staff is being utilized in the most efficient and feasible manner.
Will communicate with legislators and advocate to eliminate unfunded mandates.
Will make recommendations to provide the technology and infrastructure necessary to improve efficiencies and effectiveness in the areas of classroom instruction, facility management, and personnel.
Goal 5 Monitor and Improve District Culture and Climate: A strong culture promotes trust, innovation, and collaboration. It fosters a positive climate leading to increased productivity, improved employees' health and welln
improved student performance.
The district will employ a Behavioral Specialist assisting with function based intervention planning for developing behavior change strategies that focus on reducing problem behavior and increasing appropriate behavior

	Top Strategy 1	Top Strategy 2
2) Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)	Improve programs, curriculum, and/or learning tools	Maintain or expand college and career readiness options (e.g., CTE programming, AP/IB programming, dual credit/dual enrollment programming)

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 2027 EBF dollars. Key statistics related to EBF 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 progran*

Evidence-Based Funding Organizational Unit Results (FY 2026)

Final Resources / Adequacy Target = ***Percent of Adequacy***	**Average Student Enrollment**	*879.75*	**Adequacy Target**	*$12,603,405*
	Final Resources	*$8,561,610*	**Percent of Adequacy**	*68%*
Base Funding Minimum + Tier Funding = ***Gross State Contribution***	**Tier Assignment**	*1*	**Gross State Contribution**	*$2,655,064*
	FY26 Base Funding Minimum	*$2,261,840*	**FY 2026 Tier Funding**	*$393,224*
Within FY 2026 Gross State Contribution, Resources Attributable to Specific Populations	**Low-Income Students**	*$471,851*		
	English Learners (Els)	*$22,479*		
	Special Education	*$378,650*		

		G	H	I–J	K
		FY 2027 Tier Funding	**Funding Type (Select)**	**Note: Tier Funding allocations are published annu https://www.isbe.net/Pages/ebfdistribution.aspx must use actual funding amounts if they are availa*	
1)	**FY 2027 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2027. Select whether the amount is estimated or actual funding.**	*$256,333*	Actual		
		Data Source 1		**Data Source 2**	
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.)**	Attendance data (e.g., chronic absenteeism, graduation or dropout rates)		Climate and culture survey data (e.g., Five Essentials Survey)	
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)	Yes	Principals	Yes
		Special Ed. Program Director(s)	Yes	School Improvement Teams	Yes
		Other Program Leaders	Yes	Teacher or Support Staff Unions	
		School Board Members		Other School Staff	
	[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**	
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 2027 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)**	Core Teachers		Specialist Teachers	
	If "Other" was selected in question 4, please describe. (*No more than 1000 characters, including spaces.*)				

<u>Cost Factor Table</u>

5) The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2026 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G i 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 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 https://www.isbe.net/ebfspendingplan.

Column G: If the Organizational Unit will receive at least $5,000 in FY 2027 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2027 f 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, 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 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 2027 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in colu Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.

Row	Cost Factors		Amount in FY 2026 Adjusted Adequacy Target	Budgeted FY 2027 Investments with New Tier Funding [Required]	Budgeted FY 2027 Expenditures (All Resources) [Optional]	Optional Dis
52	Core Investments	Core Teachers	$2,795,957	$112,333		*Enter optional context for core investment decisio*
53		Specialist Teachers	$559,191			
54		Instructional Facilitator	$289,146			
55		Core Intervention Teacher	$127,778			
56		Substitute Teachers	$101,525			
57		Guidance Counselor	$168,311			
58		Nurse	$67,174			
59		Supervisory Aide	$113,085			
60		Librarian	$146,879			
61		Librarian Aide	$84,669			
62		Principal	$215,332			
63		Assistant Principal	$186,438			
64		School Site Staff	$135,697			
65		**Subtotal**	$4,991,181	**$112,333**		
66	Per Student Investments	Gifted	$77,805			*Enter optional context for per student investment*
67		Professional Development	$109,969			
68		Instructional Materials	$299,995			
69		Assessments	$29,912			
70		Computer & Tech Equipment	$502,337			
71		Student Activities	$164,161			
72		Maintenance & Operations	$1,392,644			
73		Central Office	$880			
74		Employee Benefits	$2,481,674			
75		**Subtotal***	$5,907,115			
76	Additional Investments	Low-Income Intervention Teacher	$173,030			*Enter optional context for additional investment d*
77		Low-Income Pupil Support Staff	$173,030			
78		Low-Income Extended Day Teacher	$180,674			
79		Low-Income Summer School Teacher	$180,674			
80		EL Intervention Teacher	$59,066	$98,000		
81		EL Pupil Support Staff	$59,066	$46,000		
82		EL Extended Day Teacher	$61,846			
83		EL Summer School Teacher	$61,846			
84		EL Core Teacher	$74,354			
85		Sp Ed Teacher	$432,922			
86		Sp Ed Instructional Assistant	$180,646			
87		Sp Ed Psychologist	$67,954			

Row	A–D	E	F	G	H	I–K
88		**Subtotal**	**$1,705,109**	**$144,000**		
89		**Other Investments**				
90		**Total****	**$12,603,405**	**$256,333**		**Tier Funding Check (Cell G90)**

91 *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 r equal the subtotal.

**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2026 EBF Calculation file. Due to differences in rounding, this figure may vary slightly fr

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

94

96 **Part III: Support for Special Student Groups**

97 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 stude 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 educatio Current-year EBF amounts attributable to each of the special student groups must be reported in Question 1 below (cells G100-G102). If the Organizational Unit received at least $5,000 for any of the student groups, a respons amounts less than $5,000, a response is optional for those questions. All other EBF funds may be spent in any manner deemed appropriate by the school district.

98 ***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 stud*

				Enter Amounts	Select type	
99				**Enter Amounts**	**Select type**	**Note: Allocations for each of the three student gr under "Reports." Amounts are typically available b amounts if they are available before submitting th*
100	**1)**	**FY 2027 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY27 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.**	**Low-Income Students**	*$511,300*	Actual	
101			**English Learners**	*$30,732*	Actual	
102			**Special Education**	*$396,439*	Actual	

104	**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		Low-Income Extended Day Teacher	
105			*[Optional - Enter $]*		*[Optional - Enter $]*	
106			Low-Income Pupil Support Staff	Yes	Low-Income Summer School Teacher	
107			*[Optional - Enter $]*		*[Optional - Enter $]*	

108 Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2027. (*Required if "Other Investments" selected above. No more than 500 characters, including spaces.*)

109

111	**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	Yes	English Learner Extended Day Teacher	
112			*[Optional - Enter $]*		*[Optional - Enter $]*	
113			English Learner Pupil Support Staff	Yes	English Learner Summer School Teacher	

	A	B	C	D	E	F	G	H	I	J	K
114							[Optional - Enter $]		[Optional - Enter $]		
115–116		Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2027. (*Required if "Other Investments" selected above. No more than 500 characters, including spaces.*)									
117											
118	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		
119							[Optional - Enter $]		[Optional - Enter $]		
120							Special Education Instructional Assistant	Yes	Other Investments		
121							[Optional - Enter $]		[Optional - Enter $]		
122–123		Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2027. (*Required if "Other Investments" selected above. No more than 500 characters, including spaces.*)									
124											

125 **Plan Assurances**

126 Please complete the assurances below related to Article 14C of the Illinois School Code, which contains provisions for EL services, parent participation, and the use of EBF dollars provided for English learners. It is the joint resp compliance related to the use of state funding provided for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurance Organizational Unit receives any amount of EBF dollars attributable to English learners.

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

128 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 accor
129 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."
130 **Required** Yes
131 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
132 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."
133 **Required** Yes
134 3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2026."
135 **Required** Yes
136 4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2026-27.

137 **Required**	**BPAC Meeting (MM/DD/YYYY)**	10/19/26
138	**Name of Chair**	Dr. Schenk

139
140

141 **Spending Plan Completion Tracker**

142 **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
144	Part 1, Q1	Complete	Character length of response must be >10 and <=2000, including spaces.
145	Part 1, Q2	Complete	A different response must be selected in G11, I11, and L11; cells cannot be blank.
146	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.
147	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 m

	A B C D	E	F G H I J K
148	Part 2, Q2	Complete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
149	Part 2, Q3	Complete	At least one response must be selected.
150	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.
151	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.
152	Part 2, Q5 (Cell G90)	Complete	Cell G90 must be equal to the value in cell G31.
153	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.
154	Part 3, Q1 Low-Income Funds	Complete	A numeric value must be entered. A type must be selected in cell H100.
155	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 mu
156	Part 3, Q1 Spec. Ed. Funds	Complete	A numeric value must be entered. A type must be selected in cell H102.
157	Part 3, Q2	Complete	At least one response must be selected.
158	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,
159	Part 3, Q3	Complete	At least one response must be selected.
160	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,
161	Part 3, Q4	Complete	At least one response must be selected.
162	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,
163	Assurances 1	Complete	Response required if the value entered in cell G101>0.
164	Assurances 2	Complete	Response required if the value entered in cell G101>0.
165	Assurances 3	Complete	Response required if "Yes" selected in cell E133.
166	Assurances 4 (Meeting Date)	Complete	Response required if "Yes" selected in cell E133; enter date in MM/DD/YYYY format.
167	Assurances 4 (Name of Chair)	Complete	Response required if "Yes" selected in cell E133.

	L	M
1		
2		
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4	nation of an Organizational Unit's core resources:	
5	***s.***	
6		
7		
8	. The Superintendent will:	
9	ess, increased job satisfaction, and ultimately	
10	**Top Strategy 3**	
11	Focus increased time and attention on special student groups	
12		
13		
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15		
16	distributions are provided for your reference. Form	
17	*n leaders.*	
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	L	M
30	*ally at Amounts are available in early August. Districts ble before submitting the budget to ISBE.*	
31		
32		
33		
34	**Data Source 3**	
35	Student grades or other local academic performance data	
36		
37	Bilingual Parent Advisory Committee	
38	Other Parent Group(s)	
39	Community Focus Group(s)	
40	Other	
41		
42	**Priority Investment 3**	
43	Supervisory Aide	
44		
45		
46		
47		

	L	M
48	s required for all Organizational Units that receive l guidance for populating the cost factor table. The guidance is available at rom Tier Funds only. Organizational Units are not column G will not be required. During years in amount in cell G89 and provide additional context nn F to the figures entered in column H, the	
49	trict Narratives	
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52	ns.	
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66	*decisions.*	
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90	Complete, G90=G31	
91	esult, the sum of each individual cost factor will not om the sum of the subtotals in this table.	
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97	nt groups. Funds for English learners and low- n facilities and services as outlined in ILCS 14-1.08. e to Questions 2 through 4 below is required. For	
98	*ent group and finance leaders.*	
99	*oups are published annually at isbe.net/ebfdist*	
100	*y September 1. Districts must use actual funding* *e budget to ISBE.*	
101		
102		
103		
104	Other Investments	
105	*[Optional - Enter $]*	
106		
107		
108		
109		
110		
111	English Learner Core Teacher	
112	*[Optional - Enter $]*	
113	Other Investments	

	L	M
114	*[Optional - Enter $]*	
115		
116		
117		
118	[redacted]	
119		
120		
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126	onsibility of home and serving entities to ensure s. Responses in this section are only required if an	
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128	dance	
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147	ust be selected in cell H31.	

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155	ıst be selected in cell H101.	
156		
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158	including spaces.	
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160	including spaces.	
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162	including spaces.	
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ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (School Districts Only)

(For Local Use Only)

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

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2027 budgeted expenditures over actual FY2026 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 must 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: **Peru ESD 124**
RCDT Number: **35050124002**

	Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2026 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total	Budgeted Expenditures, Fiscal Year 2027 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1.	Executive Administration Services	2320	294,235		17,000	311,235	275,880		25,670	301,550
2.	Special Area Administration Services	2330				0	0		0	0
3.	Other Support Services - School Administration	2490				0	0		0	0
4.	Direction of Business Support Services	2510				0	0	0	0	0
5.	Internal Services	2570				0	0		0	0
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**		294,235	0	17,000	311,235	275,880	0	25,670	301,550
9.	**Estimated Percent Increase (Decrease) for FY2027 (Budgeted) over (Actual) FY 2026**									-3%

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

	A	B
1		**Reference Description**
3	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).
5	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).
7	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.
8	3a	Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
9	4	Principal on Bonds Sold:
10		(1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
11		(2) Refunding Bonds can be entered in the Debt Services Fund only.
12		(3) Building Bonds can be entered in the Capital Projects Fund only.
13		(4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
15	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.
17	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.
19	7	Cash plus investments must be greater than or equal to zero.
21	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).
23	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).
25	10	Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
27	11	Include revenue accounts 1110 through 1115, 1117,1118 & 1120.
29	12	The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
31	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.
33	14	Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
35	15	Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
37	16	Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and
38		at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
39		Only abatement of working cash fund can transfer its funds to any fund in most need of money
40		(see 105 ILCS 5/20-10 for further explanation)

	A	B	C
1		**CHECK FOR ERRORS**	
2		**This worksheet checks various cells to assure that selected items are in balance.**	**Please fix errors below before submitting to ISBE.**
3			
4		**Budget Item References**	**Message**
5		**1. Deficit Reduction Plan (DefReductPlan 23-27 tab)**	
6		Is Deficit Reduction Plan Required? **(Joint Agreements do not complete Deficit Reduction Plan.)**	**Deficit Reduction Plan is not required**
7		If required, is Deficit Reduction Plan completed? **(DefReductPlan 22-26 tab)**	
8		**2. Cover Page (Cover tab)**	
9		**District Name** must be selected from **drop-down**. **(Cell J13)**	OK
10		Accounting Basis must be selected on Cover sheet.	OK
11		Dates **(Day, Month, Year)** must be input on Cover sheet.	OK
12		Board Names must be typed on Cover sheet.	**ERROR - TYPE BOARD NAMES**
13		**3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).**	
14		Estimated Beginning Fund Balance July, 1 2026 for all Funds (Cells C3 - K3) **(Line must have a number or zero. Do not leave blank.)**	OK
15		Estimated Activity Fund Beginning Fund Balance July, 1 2026 (Cell C83) **(Cell must have a number or zero. Do not leave blank.)**	OK
16		Transfer Among Funds **(Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29)**, must equal **(Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52)**.	OK
17		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
18		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
19		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
20		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
21		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
22		Transfer to Capital Projects Fund **(Fund 60 - Acct 7800 - Cell H43)** must equal **(Fund 10 & 20, Acct 8800 - Cells C73:D76)**.	OK
23		**4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2026 (CashSum 5 tab, All Funds) cannot be negative.**	
24		Educational **(Fund 10 - Cell C3)**	OK
25		Operations & Maintenance **(Fund 20 - Cell D3)**	OK
26		Debt Service **(Fund 30 - Cell E3)**	OK
27		Transportation **(Fund 40 - Cell F3)**	OK
28		Municipal Retirement/Social Security **(Fund 50 - Cell G3)**	OK
29		Capital Projects **(Fund 60 - Cell H3)**	OK
30		Working Cash **(Fund 70 - Cell I3)**	OK
31		Tort **(Fund 80 - Cell J3)**	OK
32		Fire Prevention & Safety **(Fund 90 - Cell K3)**	OK
33		Activity Funds **(Cell C23)**	OK
34		**5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2026 (CashSum 5 tab - All Funds) cannot be negative.**	
35		Educational **(Fund 10 - Cell C21)**	OK
36		Operations & Maintenance **(Fund 20 - Cell D21)**	OK
37		Debt Service **(Fund 30 - Cell E21)**	OK
38		Transportation **(Fund 40 - Cell F21)**	OK
39		Municipal Retirement/Social Security **(Fund 50 - Cell G21)**	OK
40		Capital Projects **(Fund 60 - Cell H21)**	OK
41		Working Cash **(Fund 70 - Cell I21)**	OK
42		Tort **(Fund 80 - Cell J21)**	OK
43		Fire Prevention & Safety **(Fund 90 - Cell K21)**	OK
44		**6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).**	
45		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
46		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
47		**7. Estimated Revenue (EstRev 6-10 tab)**	
48		Amounts must be input for revenue.	OK
49		**8. Estimated Expenditures (EstExp 11-19 tab)**	
50		Amounts must be input for expenditures.	OK

	A	B	C
51	9.	**Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.**	
52		Include brief note(s) describing revenue source.	OK
53		Include brief note(s) describing expenditure use.	OK
54	10.	**EBF Spending Plan**	
55		All required questions have been answered.	OK
56		*End of Balancing*	