

District Type:

☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

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

Accounting Basis:

☒ Cash
☐ Accrual

Is this an amended budget? _____

Date of Amended Budget: _____

(MM/DD/YY)

District Name:

Peru ESD 124

District RCDT No:

35050124002

Balanced budget; no Deficit Reduction
Plan is required.

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

Budget of Peru ESD 124, County of La Salle,
State of Illinois, for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025.

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 18 day of September, 20 24,
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

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

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 18 day of September, 20 24
by a roll call vote of _____ Yeas, and _____ Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Josanne Bruins	
Simon Kampwerth	
Alison Goode	
Patti Leynaud	
Rob Ankiewicz	
John Atkins	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.

** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted through IWAS: <https://apps.isbe.net/iwas/asp/login.asp?is=true>

Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>											
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds)1 as of July 1, 2024		3,221,051	1,517,432	1,645,795	397,440	256,122	0	2,981,975	51,819	0	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	6,204,690	1,134,957	2,183,366	348,103	323,203	0	253,501	261,978	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	2,809,440	0	0	238,000	16,300	0	0	0	0	
8	FEDERAL SOURCES	4000	1,036,500	0	0	0	19,600	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		10,050,630	1,134,957	2,183,366	586,103	359,103	0	253,501	261,978	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		10,050,630	1,134,957	2,183,366	586,103	359,103	0	253,501	261,978	0	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	6,881,584				176,035			0		
14	SUPPORT SERVICES	2000	2,818,528	1,186,510		389,702	191,134	0		254,732	0	
15	COMMUNITY SERVICES	3000	33,702	0		0	0			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	365,160	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	2,014,722	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		10,098,974	1,186,510	2,014,722	389,702	367,169	0		254,732	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		10,098,974	1,186,510	2,014,722	389,702	367,169	0		254,732	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(48,344)	(51,553)	168,644	196,401	(8,066)	0	253,501	7,246	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										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400			0							
40	Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0	

[illegible]

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>											
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2024		3,364,239	1,517,432	1,645,795	397,440	256,122	0	2,981,975	51,819	0	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	6,326,060	1,134,957	2,183,366	348,103	323,203	0	253,501	261,978	0	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0					
95	STATE SOURCES	3000	2,809,440	0	0	238,000	16,300	0	0	0	0	
96	FEDERAL SOURCES	4000	1,036,500	0	0	0	19,600	0	0	0	0	
97	Total Direct Receipts/Revenues ⁸		10,172,000	1,134,957	2,183,366	586,103	359,103	0	253,501	261,978	0	
98	Receipts/Revenues for "On Behalf" Payments ²	3998	0	0	0	0	0	0		0	0	
99	Total Receipts/Revenues		10,172,000	1,134,957	2,183,366	586,103	359,103	0	253,501	261,978	0	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	6,996,784				176,035			0		
102	SUPPORT SERVICES	2000	2,818,528	1,186,510		389,702	191,134	0		254,732	0	
103	COMMUNITY SERVICES	3000	33,702	0		0	0			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	365,160	0	0	0	0	0		0	0	
105	DEBT SERVICES	5000	0	0	2,014,722	0	0			0	0	
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
107	Total Direct Disbursements/Expenditures ⁹		10,214,174	1,186,510	2,014,722	389,702	367,169	0		254,732	0	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
109	Total Disbursements/Expenditures		10,214,174	1,186,510	2,014,722	389,702	367,169	0		254,732	0	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(42,174)	(51,553)	168,644	196,401	(8,066)	0	253,501	7,246	0	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds ⁸		0	0	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	0	0	0	
117	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2025		3,322,065	1,465,879	1,814,439	593,841	248,056	0	3,235,476	59,065	0	
119												
120	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
121	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
122	Object Name											
124	Salaries	100	6,849,545	292,000		4,702		0		114,505	0	7,260,752
125	Employee Benefits	200	1,817,418	58,400		0	367,169	0		0	0	2,242,987
126	Purchased Services	300	511,471	194,600	0	384,000		0		140,227	0	1,230,298
127	Supplies & Materials	400	538,580	300,000		1,000		0		0	0	839,580
128	Capital Outlay	500	0	341,510		0		0		0	0	341,510
129	Other Objects	600	381,960	0	2,014,722	0	0	0		0	0	2,396,682
130	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
131	Termination Benefits	800	0	0		0				0		0
132	Total Expenditures		10,098,974	1,186,510	2,014,722	389,702	367,169	0		254,732	0	14,311,809

	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, 2024		3,221,051	1,517,432	1,645,795	397,440	256,122	0	2,981,975	51,819	0
4	Total Direct Receipts & Other Sources ⁸		10,050,630	1,134,957	2,183,366	586,103	359,103	0	253,501	261,978	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		10,050,630	1,134,957	2,183,366	586,103	359,103	0	253,501	261,978	0
12	Total Amount Available		13,271,681	2,652,389	3,829,161	983,543	615,225	0	3,235,476	313,797	0
13	Total Direct Disbursements & Other Uses ⁹		10,098,974	1,186,510	2,014,722	389,702	367,169	0	0	254,732	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		10,098,974	1,186,510	2,014,722	389,702	367,169	0	0	254,732	0
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2025		3,172,707	1,465,879	1,814,439	593,841	248,056	0	3,235,476	59,065	0
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2024		143,188								
24	Total Direct Receipts & Other Sources ⁸		121,370								
25	Total Amount Available		264,558								
26	Total Direct Disbursements & Other Uses ⁹		115,200								
27	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2025		149,358								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2024		3,364,239	1,517,432	1,645,795	397,440	256,122	0	2,981,975	51,819	0
30	Total Direct Receipts & Other Sources ⁸		10,172,000	1,134,957	2,183,366	586,103	359,103	0	253,501	261,978	0
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		10,172,000	1,134,957	2,183,366	586,103	359,103	0	253,501	261,978	0
33	Total Amount Available		13,536,239	2,652,389	3,829,161	983,543	615,225	0	3,235,476	313,797	0
34	Total Direct Disbursements & Other Uses ⁹		10,214,174	1,186,510	2,014,722	389,702	367,169	0	0	254,732	0
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		10,214,174	1,186,510	2,014,722	389,702	367,169	0	0	254,732	0
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2025		3,322,065	1,465,879	1,814,439	593,841	248,056	0	3,235,476	59,065	0

	A	B	C	D	E	F	G	H	I	J	K								
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)								
	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety								
2																			
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)																		
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100																	
5	Designated Purposes Levies ¹¹ (1110-1120)	-	5,062,165	557,507	488,866	267,603	125,684		111,501	257,278									
6	Leasing Purposes Levy ¹²	1130	111,501																
7	Special Education Purposes Levy	1140	44,600																
8	FICA and Medicare Only Levies	1150					148,519												
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		5,218,266	557,507	488,866	267,603	274,203	0	111,501	257,278	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	285,173	385,000			20,000												
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290																	
18	Total Payments in Lieu of Taxes		285,173	385,000	0	0	20,000	0	0	0	0								
19	TUITION	1300																	
20	Regular Tuition from Pupils or Parents (In State)	1311																	
21	Regular Tuition from Other Districts (In State)	1312																	
22	Regular Tuition from Other Sources (In State)	1313																	
23	Regular Tuition from Other Sources (Out of State)	1314																	
24	Summer School Tuition from Pupils or Parents (In State)	1321																	
25	Summer School Tuition from Other Districts (In State)	1322																	
26	Summer School Tuition from Other Sources (In State)	1323																	
27	Summer School Tuition from Other Sources (Out of State)	1324																	
28	CTE Tuition from Pupils or Parents (In State)	1331																	
29	CTE Tuition from Other Districts (In State)	1332																	
30	CTE Tuition from Other Sources (In State)	1333																	
31	CTE Tuition from Other Sources (Out of State)	1334																	
32	Special Education Tuition from Pupils or Parents (In State)	1341																	
33	Special Education Tuition from Other Districts (In State)	1342	31,401																
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		31,401																
41	TRANSPORTATION FEES	1400																	
42	Regular Transportation Fees from Pupils or Parents (In State)	1411																	
43	Regular Transportation Fees from Other Districts (In State)	1412																	
44	Regular Transportation Fees from Other Sources (In State)	1413																	
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415																	
46	Regular Transportation Fees from Other Sources (Out of State)	1416																	
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421																	
48	Summer School Transportation Fees from Other Districts (In State)	1422																	
49	Summer School Transportation Fees from Other Sources (In State)	1423																	
50	Summer School Transportation Fees from Other Sources (Out of State)	1424																	
51	CTE Transportation Fees from Pupils or Parents (In State)	1431																	
52	CTE Transportation Fees from Other Districts (In State)	1432																	
53	CTE Transportation Fees from Other Sources (In State)	1433																	
54	CTE Transportation Fees from Other Sources (Out of State)	1434																	
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441																	
56	Special Education Transportation Fees from Other Districts (In State)	1442																	

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	150,000	45,000	140,000	71,000	23,000		82,000	3,500	
66	Gain or Loss on Sale of Investments	1520	88,000	31,000	4,500	8,500	6,000		60,000	1,200	
67	Total Earnings on Investments		238,000	76,000	144,500	79,500	29,000	0	142,000	4,700	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	160,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	4,500								
74	Other Food Service (Describe & Itemize)	1690	105,350								
75	Total Food Service		269,850								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	23,000								
78	Admissions - Other	1719									
79	Fees	1720	3,000								
80	Book Store Sales	1730	2,800								
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Fund Revenues	1799	121,370								
83	Total District/School Activity Income (without Student Activity Funds 1799)		28,800	0							
84	Total District/School Activity Income (with Student Activity Funds 1799)		150,170								
85	TEXTBOOK INCOME	1800									
86	Textbook Rentals - Regular Textbooks	1811	46,000								
87	Textbook Rentals - Summer School Textbooks	1812									
88	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
89	Textbook Rentals - Other (Describe & Itemize)	1819									
90	Textbook Sales - Regular Textbooks	1821									
91	Textbook Sales - Summer School	1822									
92	Textbook Sales - Adult/Continuing Education	1823									
93	Textbook Sales - Other (Describe & Itemize)	1829									
94	Other Textbook Income (Describe & Itemize)	1890	700								
95	Total Textbooks		46,700								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	25,000	900							
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950									
102	Payments of Surplus Moneys from TIF Districts	1960	60,000								
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	1,500	115,550	1,550,000	1,000					
110	Total Other Revenue from Local Sources		86,500	116,450	1,550,000	1,000	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		
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	6,204,690	1,134,957	2,183,366	348,103	323,203	0	253,501	261,978	0		
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		6,326,060										
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)												
114	Flow-Through Revenue from State Sources	2100											
115	Flow-Through Revenue from Federal Sources	2200											
116	Other Flow-Through Revenue (Describe & Itemize)	2300											
117	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0						
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)												
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)												
120	Evidence Based Funding Formula (Section 18-8.15)	3001	2,261,840										
121	Reorganization Incentives (Accounts 3005-3021)	3005											
122	Fast Growth District Grants	3030											
123	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099											
124	Total Unrestricted Grants-In-Aid		2,261,840	0	0	0	0	0		0	0		
125	RESTRICTED GRANTS-IN-AID (3100-3900)												
126	SPECIAL EDUCATION												
127	Special Education - Private Facility Tuition	3100	60,000										
128	Special Education - Funding for Children Requiring Sp Ed Services	3105											
129	Special Education - Personnel	3110											
130	Special Education - Orphanage - Individual	3120	10,000										
131	Special Education - Orphanage - Summer Individual	3130											
132	Special Education - Summer School	3145											
133	Special Education - Other (Describe & Itemize)	3199											
134	Total Special Education		70,000									0	0
135	CAREER AND TECHNICAL EDUCATION (CTE)												
136	CTE - Technical Education - Tech Prep	3200											
137	CTE - Secondary Program Improvement (CTEI)	3220											
138	CTE - WECEP	3225											
139	CTE - Agriculture Education	3235											
140	CTE - Instructor Practicum	3240											
141	CTE - Student Organizations	3270											
142	CTE - Other (Describe & Itemize)	3299											
143	Total Career and Technical Education		0									0	0
144	BILINGUAL EDUCATION												
145	Bilingual Education - Downstate - TPI and TBE	3305											
146	Bilingual Education - Downstate - Transitional Bilingual Education	3310											
147	Total Bilingual Education		0	0									
148	State Free Lunch & Breakfast	3360	4,000										
149	School Breakfast Initiative	3365											
150	Driver Education	3370											
151	Adult Education (from ICCB)	3410											
152	Adult Education - Other (Describe & Itemize)	3499											
153	TRANSPORTATION												
154	Transportation - Regular and Vocational	3500											
155	Transportation - Special Education	3510											
156	Transportation - Other (Describe & Itemize)	3599											
157	Total Transportation		0	0	190,000	0							
158	Learning Improvement - Change Grants	3610											
159	Scientific Literacy	3660											
160	Truant Alternative/Optional Education	3695											

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
161	Early Childhood - Block Grant	3705	472,600			48,000	16,300				
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,000								
171	Total Restricted Grants-In-Aid		547,600	0	0	238,000	16,300	0	0	0	0
172	Total Receipts/Revenues from State Sources	3000	2,809,440	0	0	238,000	16,300	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Flexibility and Accountability	4100									
187	Title V - SEA Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	250,000								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	70,000								
196	Summer Food Service Admin/Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruit and Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		320,000				0				
201	TITLE I										
202	Title I - Low Income	4300	279,000				6,800				
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		279,000	0		0	6,800				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									

	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
210	Title IV - 21st Century	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		0	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Federal Special Education - Preschool Flow-Through	4600	10,000								
215	Federal Special Education - Preschool Discretionary	4605									
216	Federal Special Education - IDEA Flow Through	4620	228,500				12,800				
217	Federal Special Education - IDEA Room & Board	4625									
218	Federal Special Education - IDEA Discretionary	4630									
219	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal Special Education		238,500	0		0	12,800				
221	CTE - PERKINS										
222	CTE - Perkins-Title III-E Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	Total CTE - Perkins		0	0			0				
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology - Formula	4860									
235	ARRA - Title IID - Technology - Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Government Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds - VII	4876									
251	Other ARRA Funds - VIII	4877									
252	Other ARRA Funds - IX	4878									
253	Other ARRA Funds - X	4879									
254	Other ARRA Funds - Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Instruction for English Learners & Immigrant Students	4905									
259	Title III - English Language Acquisition	4909									
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower - Professional Development Formula	4930									
262	Title II - Teacher Quality	4932									
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									

	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
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	40,000								
268	Medicaid Matching Funds - Fee-For-Service Program	4992	110,000								
269	Other Restricted Grants Received from Fed. Govt. thru State <i>(Describe & Itemize)</i>	4998	49,000								
270	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,036,500	0	0	0	19,600	0		0	0
271	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,036,500	0	0	0	19,600	0	0	0	0
272	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		10,050,630	1,134,957	2,183,366	586,103	359,103	0	253,501	261,978	0
273	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		10,172,000								

	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
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	3,357,453	874,446	142,300	107,100		4,000			4,485,299
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	330,425	93,002		18,000					441,427
8	Special Education Programs (Functions 1200 - 1220)	1200	865,127	309,008	85,000	4,700					1,263,835
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	187,450	59,541		1,900					248,891
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	71,000	18,735	276	3,000					93,011
14	Interscholastic Programs	1500	130,755	10,981	12,400	5,500		1,200			160,836
15	Summer School Programs	1600	15,000	4,835		400					20,235
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	52,720	14,330		1,000					68,050
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						100,000			100,000
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						115,200			115,200
34	Total Instruction¹⁴ (Without Student Activity Funds 1999)	1000	5,009,930	1,384,878	239,976	141,600	0	105,200	0	0	6,881,584
35	Total Instruction¹⁴ (With Student Activity Funds 1999)	1000	5,009,930	1,384,878	239,976	141,600	0	220,400	0	0	6,996,784
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	154,790	56,410		480					211,680
39	Guidance Services	2120									0
40	Health Services	2130	110,800	38,500	30,500	2,400					182,200
41	Psychological Services	2140									0
42	Speech Pathology & Audiology Services	2150	224,400	77,643	50	500					302,593
43	Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190	216,417	30,358		300					247,075
44	Total Support Services - Pupil	2100	706,407	202,911	30,550	3,680	0	0	0	0	943,548
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210			24,590						24,590
47	Educational Media Services	2220	129,305	10,816	3,000	9,800					152,921
48	Assessment & Testing	2230				1,000					1,000
49	Total Support Services - Instructional Staff	2200	129,305	10,816	27,590	10,800	0	0	0	0	178,511
50	Support Services - General Administration	2300									
51	Board of Education Services	2310	4,000		58,000	150		3,000			65,150
52	Executive Administration Services	2320	233,188	69,567	17,000	2,500		3,000			325,255
53	Special Area Administration Services	2330									0
54	Tort Immunity Services	2361, 2365									0
55	Total Support Services - General Administration	2300	237,188	69,567	75,000	2,650	0	6,000	0	0	390,405
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	502,500	115,700	10,000	9,000		1,000			638,200
58	Other Support Services - School Administration (<i>Describe & Itemize</i>)	2490									0
59	Total Support Services - School Administration	2400	502,500	115,700	10,000	9,000	0	1,000	0	0	638,200

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
2											
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510									0
62	Fiscal Services	2520	91,360	10,604		1,000					102,964
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550									0
65	Food Services	2560	161,800	21,800	8,300	369,000		4,000			564,900
66	Internal Services	2570									0
67	Total Support Services - Business	2500	253,160	32,404	8,300	370,000	0	4,000	0	0	667,864
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									0
76	Total Support Services	2000	1,828,560	431,398	151,440	396,130	0	11,000	0	0	2,818,528
77	COMMUNITY SERVICES (ED)	3000	11,055	1,142	20,655	850					33,702
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			99,400			210,760			310,160
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			99,400			210,760			310,160
87	Payments for Regular Programs - Tuition	4210						15,000			15,000
88	Payments for Special Education Programs - Tuition	4220						40,000			40,000
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						55,000			55,000
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			99,400			265,760			365,160
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))		6,849,545	1,817,418	511,471	538,580	0	381,960	0	0	10,098,974

[illegible]

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
171	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
172	Total Debt Service - Interest On Short-Term Debt	5100						0			0
173	Debt Service - Interest on Long-Term Debt	5200						314,722			314,722
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300						1,700,000			1,700,000
175	Debt Service - Other <i>(Describe & Itemize)</i>	5400									0
176	Total Debt Service	5000			0			2,014,722			2,014,722
177	PROVISION FOR CONTINGENCIES (DS)	6000									0
178	Total Direct Disbursements/Expenditures				0			2,014,722			2,014,722
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										168,644
180											
181	40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils	2100									
184	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
185	Support Services - Business										
186	Pupil Transportation Services	2550	4,702		384,000	1,000					389,702
187	Other Support Services - Business <i>(Describe & Itemize)</i>	2900									0
188	Total Support Services	2000	4,702	0	384,000	1,000	0	0	0	0	389,702
189	COMMUNITY SERVICES (TR)	3000									
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
191	Payments to Other Dist & Govt Units (In-State)	4100									
192	Payments for Regular Program	4110									0
193	Payments for Special Education Programs	4120									0
194	Payments for Adult/Continuing Education Programs	4130									0
195	Payments for CTE Programs	4140									0
196	Payments for Community College Programs	4170									0
197	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	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) <i>(Describe & Itemize)</i>	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 <i>(Describe & Itemize)</i>	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) <i>(Describe & Itemize)</i>	5300									0
211	Debt Service - Other <i>(Describe & Itemize)</i>	5400									0
212	Total Debt Service	5000						0			0
213	PROVISION FOR CONTINGENCIES (TR)	6000									0
214	Total Direct Disbursements/Expenditures		4,702	0	384,000	1,000	0	0	0	0	389,702
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										196,401
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100		51,615							51,615
220	Pre-K Programs	1125		23,672							23,672
221	Special Education Programs (Functions 1200-1220)	1200		84,824							84,824
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250		7,070							7,070

	A	B	C	D	E	F	G	H	I	J	K							
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)							
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total							
224	Remedial and Supplemental Programs Pre-K	1275									0							
225	Adult/Continuing Education Programs	1300									0							
226	CTE Programs	1400		1,030							1,030							
227	Interscholastic Programs	1500		6,960							6,960							
228	Summer School Programs	1600		100							100							
229	Gifted Programs	1650									0							
230	Driver's Education Programs	1700									0							
231	Bilingual Programs	1800		764							764							
232	Truant Alternative & Optional Programs	1900									0							
233	Total Instruction	1000									176,035						176,035	
234	SUPPORT SERVICES (MR/SS)	2000																
235	Support Services - Pupil	2100																
236	Attendance & Social Work Services	2110		2,240							2,240							
237	Guidance Services	2120									0							
238	Health Services	2130		12,730							12,730							
239	Psychological Services	2140									0							
240	Speech Pathology & Audiology Services	2150		3,490							3,490							
241	Other Support Services - Pupils (Describe & Itemize)	2190		12,725							12,725							
242	Total Support Services - Pupil	2100									31,185						31,185	
243	Support Services - Instructional Staff	2200																
244	Improvement of Instruction Services	2210																0
245	Educational Media Services	2220									20,575							20,575
246	Assessment & Testing	2230			0													
247	Total Support Services - Instructional Staff	2200			20,575					20,575								
248	Support Services - General Administration	2300																
249	Board of Education Services	2310	320		320													
250	Executive Administration Services	2320	11,350		11,350													
251	Special Area Administrative Services	2330			0													
252	Claims Paid from Self Insurance Fund	2361			0													
253	Risk Management and Claims Services Payments	2365			0													
254	Total Support Services - General Administration	2300		11,670						11,670								
255	Support Services - School Administration	2400																
256	Office of the Principal Services	2410		30,631							30,631							
257	Other Support Services - School Administration (Describe & Itemize)	2490									0							
258	Total Support Services - School Administration	2400									30,631					30,631		
259	Support Services - Business	2500																
260	Direction of Business Support Services	2510									0							
261	Fiscal Services	2520		11,700							11,700							
262	Facilities Acquisition & Construction Services	2530									0							
263	Operation & Maintenance of Plant Service	2540		57,800							57,800							
264	Pupil Transportation Services	2550		973							973							
265	Food Services	2560		26,600							26,600							
266	Internal Services	2570		0														
267	Total Support Services - Business	2500		97,073						97,073								
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																
276	Total Support Services	2000									191,134						191,134	
277	COMMUNITY SERVICES (MR/SS)	3000																
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000																
279	Payments for Regular Programs	4110									0							
280	Payments for Special Education Programs	4120									0							
281	Payments for CTE Programs	4140																

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
282	Total Payments to Other Dist & Govt Units	4000		0							0
283	DEBT SERVICE (MR/SS)	5000									
284	Debt Service - Interest on Short-Term Debt	5100									
285	Tax Anticipation Warrants	5110									0
286	Tax Anticipation Notes	5120									0
287	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
288	State Aid Anticipation Certificates	5140									0
289	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
290	Total Debt Service	5000						0			0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
292	Total Direct Disbursements/Expenditures			367,169				0			367,169
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(8,066)
294											
295	60 - CAPITAL PROJECTS (CP)										
296	SUPPORT SERVICES (CP)	2000									
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530									0
299	Other Support Services - Business (Describe & Itemize)	2900									0
300	Total Support Services	2000	0	0	0	0	0	0	0		0
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
302	Payments to Other Dist & Govt Units (In-State)	4100									
303	Payments to Regular Programs	4110									0
304	Payment for Special Education Programs	4120									0
305	Payment for CTE Programs	4140									0
306	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190									0
307	Total Payments to Other Districts & Govt Units	4000			0			0			0
308	PROVISION FOR CONTINGENCIES (CP)	6000									0
309	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										
315	INSTRUCTION (TF)	1000									
316	Regular Programs	1100									0
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125									0
319	Special Education Programs (Functions 1200 - 1220)	1200									0
320	Special Education Programs Pre-K	1225									0
321	Remedial and Supplemental Programs K-12	1250									0
322	Remedial and Supplemental Programs Pre-K	1275									0
323	Adult/Continuing Education Programs	1300									0
324	CTE Programs	1400									0
325	Interscholastic Programs	1500									0
326	Summer School Programs	1600									0
327	Gifted Programs	1650									0
328	Driver's Education Programs	1700									0
329	Bilingual Programs	1800									0
330	Truant Alternative & Optional Programs	1900									0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
339	Interscholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
344	Total Instruction ¹⁴	1000	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110									0
348	Guidance Services	2120									0
349	Health Services	2130	10,493								10,493
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils (Describe & Itemize)	2190	18,000								18,000
353	Total Support Services - Pupil	2100	28,493	0	0	0	0	0	0	0	28,493
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210									0
356	Educational Media Services	2220									0
357	Assessment & Testing	2230									0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
359	Support Services - General Administration	2300									
360	Board of Education Services	2310									0
361	Executive Administration Services	2320	17,893								17,893
362	Special Area Administration Services	2330									0
363	Claims Paid from Self Insurance Fund	2361									0
364	Risk Management and Claims Services Payments	2365			87,064						87,064
365	Total Support Services - General Administration	2300	17,893	0	87,064	0	0	0	0	0	104,957
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410	39,587								39,587
368	Other Support Services - School Administration (Describe & Itemize)	2490									0
369	Total Support Services - School Administration	2400	39,587	0	0	0	0	0	0	0	39,587
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	28,532								28,532
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	Total Support Services - Business	2500	28,532	0	0	0	0	0	0	0	28,532
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			53,163						53,163
387	Total Support Services	2000	114,505	0	140,227	0	0	0	0	0	254,732
388	COMMUNITY SERVICES (TF)	3000									0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
390	Payments to Other Dist & Govt Units (In-State)	4100									
391	Payments for Regular Programs	4110									0
392	Payments for Special Education Programs	4120									0
393	Payments for Adult/Continuing Education Programs	4130									0
394	Payments for CTE Programs	4140									0
395	Payments for Community College Programs	4170									0

	A	B	C	D	E	F	G	H	I	J	K									
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)									
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total									
396	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190			0			0			0									
397	Total Payments to Other Dist & Govt Units (In-State)	4100									0									
398	Payments for Regular Programs - Tuition	4210																		
399	Payments for Special Education Programs - Tuition	4220																		
400	Payments for Adult/Continuing Education Programs - Tuition	4230																		
401	Payments for CTE Programs - Tuition	4240																		
402	Payments for Community College Programs - Tuition	4270																		
403	Payments for Other Programs - Tuition	4280																		
404	Other Payments to In-State Govt Units - Tuition <i>(Describe & Itemize)</i>	4290																		
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200									0									
406	Payments for Regular Programs - Transfers	4310																		
407	Payments for Special Education Programs - Transfers	4320																		
408	Payments for Adult/Continuing Ed Programs - Transfers	4330																		
409	Payments for CTE Programs - Transfers	4340																		
410	Payments for Community College Program - Transfers	4370																		
411	Payments for Other Programs - Transfers	4380																		
412	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390																		
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300									0									
414	Payments to Other Dist & Govt Units (Out of State)	4400																		
415	Total Payments to Other Dist & Govt Units	4000									0									
416	DEBT SERVICE (TF)	5000																		
417	Debt Service - Interest on Short-Term Debt																			
418	Tax Anticipation Warrants	5110																	0	
419	Tax Anticipation Notes	5120																	0	
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130																	0	
421	State Aid Anticipation Certificates	5140																	0	
422	Other Interest or Short-Term Debt <i>(Describe & Itemize)</i>	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) <i>(Describe & Itemize)</i>	5300																	0	
425	Debt Service - Other <i>(Describe & Itemize)</i>	5400																	0	
426	Total Debt Service	5000																	0	
427	PROVISION FOR CONTINGENCIES (TF)	6000																	0	
428	Total Direct Disbursements/Expenditures										114,505	0	140,227	0	0	0	0	0	254,732	
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures																			7,246
430																				
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)																			
432	SUPPORT SERVICES (FP&S)	2000																		
433	Support Services - Business	2500																		
434	Facilities Acquisition & Construction Services	2530																	0	
435	Operation & Maintenance of Plant Service	2540									0									
436	Total Support Services - Business	2500	0	0	0	0	0	0	0		0									
437	Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900									0									
438	Total Support Services	2000	0	0	0	0	0	0	0		0									
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000																		
440	Payments to Regular Programs	4110						0			0									
441	Payments to Special Education Programs	4120									0									
442	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0									
443	Total Payments to Other Districts & Govt Units (FPS)	4000									0									
444	DEBT SERVICE (FP&S)	5000																		
445	Debt Service - Interest on Short-Term Debt	5100														0			0	
446	Tax Anticipation Warrants	5110	0																	
447	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150	0																	
448	Total Debt Service - Interest on Short-Term Debt	5100	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) <i>(Describe & Itemize)</i>	5300																		

[illegible]

	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	\$ 247,075	Noon/Lunch Supervision
6	1290				10-2490		
7	1614				10-2900		
8	1690	\$ 105,350	Breakfast and Lunches provided to other facilities		10-4190		
9	1790				10-4290		
10	1819				10-4390		
11	1829				10-4400		
12	1890	\$ 700	Library Fines		10-5150		
13	1993				20-2190		
14	1999	\$ 1,668,050	10-Misc Fees; 20-E-Rate Refund; 30-City Sales Tax Revenue		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	\$ 1,700,000	Bond Payments
21	3999	\$ 1,000	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	\$ 12,725	Director of Student Services
30	4998	\$ 49,000	ESSER III		50-2490		
31					50-2900		
32					50-5150		
33					60-2900		
34					60-4190		
35					80-2190	\$ 18,000	Risk Management Salaries
36					80-2490		
37					80-2900	\$ 53,163	Workers Comp Insurance
38					80-4190		
39					80-4290		
40					80-4390		
41					80-4400		
42					80-5150		
43					80-5300		
44					80-5400		
45					90-2900		
46					90-4190		
47					90-5150		
48					90-5300		

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	10,050,630	1,134,957	586,103	253,501	12,025,191
Direct Expenditures	10,098,974	1,186,510	389,702		11,675,186
Difference	(48,344)	(51,553)	196,401	253,501	350,005
Estimated Fund Balance - June 30, 2025	3,172,707	1,465,879	593,841	3,235,476	8,467,903

Balanced budget; no Deficit Reduction Plan is required.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2024-2025 school district budget in which the "operating funds" listed above result in direct revenues (line 9, BudgetSum 2-4) being less than direct expenditures (line 19, BudgetSum 2-4) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81, BudgetSum 2-4).

Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.

Per School Code (105 ILCS 5/17-1) - If the Deficit AFR Summary Information tab from the 2023-2024 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 23-27) to ISBE within 30 days after acceptance of the AFR.

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

	A		B	C	D	E	F	G		
1	<i>*School Districts Only</i>			DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2024-2025						
2										
3									35050124002	
4									<i>District Number</i>	
5	Peru ESD 124									
	<i>District Name</i>			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total		
6										
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>			3,221,051	1,517,432	397,440	2,981,975	8,117,898		
8	RECEIPTS/REVENUES		Acct #							
9	LOCAL SOURCES		1000	6,204,690	1,134,957	348,103	253,501	7,941,251		
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0		0		
11	STATE SOURCES		3000	2,809,440	0	238,000	0	3,047,440		
12	FEDERAL SOURCES		4000	1,036,500	0	0	0	1,036,500		
13	Total Receipts/Revenues			10,050,630	1,134,957	586,103	253,501	12,025,191		
14	DISBURSEMENTS/EXPENDITURES		Funct #							
15	INSTRUCTION		1000	6,881,584				6,881,584		
16	SUPPORT SERVICES		2000	2,818,528	1,186,510	389,702		4,394,740		
17	COMMUNITY SERVICES		3000	33,702	0	0		33,702		
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	365,160	0	0		365,160		
19	DEBT SERVICES		5000	0	0	0		0		
20	PROVISION FOR CONTINGENCIES		6000	0	0	0		0		
21	Total Disbursements/Expenditures			10,098,974	1,186,510	389,702		11,675,186		
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(48,344)	(51,553)	196,401	253,501	350,005		
23	OTHER SOURCES/USES OF FUNDS									
24	OTHER SOURCES OF FUNDS (7000)			0	0	0	0	0		
25	OTHER USES OF FUNDS (8000)			0	0	0	0	0		
26	TOTAL OTHER SOURCES/USES OF FUNDS			0	0	0	0	0		
27	ESTIMATED ENDING FUND BALANCE			3,172,707	1,465,879	593,841	3,235,476	8,467,903		

	A		B	H	I	J	K	L	
1	*School Districts Only			ESTIMATED BUDGET FY2025-2026					
2									
3									35050124002
4									<i>District Number</i>
5	Peru ESD 124								
	<i>District Name</i>			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
6									
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)			3,172,707	1,465,879	593,841	3,235,476	8,467,903	
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			3,172,707	1,465,879	593,841	3,235,476	8,467,903	

	A		B	M	N	O	P	Q
1	*School Districts Only 35050124002 <i>District Number</i> Peru ESD 124 <i>District Name</i>			ESTIMATED BUDGET FY2026-2027				
2								
3								
4								
5								
6				Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>			3,172,707	1,465,879	593,841	3,235,476	8,467,903
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		3,172,707	1,465,879	593,841	3,235,476	8,467,903	

	A		B	R	S	T	U	V	
1	<i>*School Districts Only</i>			ESTIMATED BUDGET FY2027-2028					
2									
3									35050124002
4									District Number
5	Peru ESD 124								
	District Name			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
6									
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)			3,172,707	1,465,879	593,841	3,235,476	8,467,903	
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			3,172,707	1,465,879	593,841	3,235,476	8,467,903	

	A	B	W	X	Y	Z
1	*School Districts Only 35050124002 <i>District Number</i> Peru ESD 124 <i>District Name</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> <input type="text"/> <i>(Enter as MM/DD/YY)</i>			
2						
3						
4						
5			FY2024-2025	FY2025-2026	FY2026-2027	FY2027-2028
6						
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		8,117,898	8,467,903	8,467,903	8,467,903
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	7,941,251	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	3,047,440	0	0	0
12	FEDERAL SOURCES	4000	1,036,500	0	0	0
13	Total Receipts/Revenues		12,025,191	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	6,881,584	0	0	0
16	SUPPORT SERVICES	2000	4,394,740	0	0	0
17	COMMUNITY SERVICES	3000	33,702	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	365,160	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		11,675,186	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		350,005	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		8,467,903	8,467,903	8,467,903	8,467,903

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

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

Peru ESD 124 35050124002

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

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

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

Fiscal Year 2024-2025

through Fiscal Year 2027-2028

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

Evidence-Based Funding: Fiscal Year 2025 Spending Plan

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 combination of an Organizational Unit's core resources: time, money, people, and programs.

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

1)	What are the Organizational Unit's strategic goals for student success for the 2024-25 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)			
		Top Strategy 1	Top Strategy 2	Top Strategy 3
2)	Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)			
	If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces.)			

Part II: Planned Use of Evidence-Based Funding

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

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

Evidence-Based Funding Organizational Unit Results (FY 2024)	Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	856.65	Adequacy Target	\$11,641,875
		Final Resources	\$8,987,069	Percent of Adequacy	77%
	Base Funding Minimum + Tier Funding = Gross State Contribution	Tier Assignment	1	Gross State Contribution	\$1,981,726
		FY24 Base Funding Minimum	\$1,907,782	FY 2024 Tier Funding	\$73,943
	Within FY 2024 Gross State Contribution, Resources Attributable to Specific Populations	Low-Income Students	\$394,478		
		English Learners (ELs)	\$1,849		
		Special Education	\$329,569		
		FY 2025 Tier Funding	Funding Type (Select)	*Note: Tier Funding allocations are published annually at https://www.isbe.net/Pages/ebfdistribution.aspx . Amounts are available in early August. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.	
1)	FY 2025 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2025. Select whether the amount is estimated or actual funding.				

		Data Source 1	Data Source 2	Data Source 3	
2)	Select the <u>top three</u> sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)				
3)	Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)	Bilingual Program Director(s) Special Ed. Program Director(s) Other Program Leaders School Board Members	Principals School Improvement Teams Teacher or Support Staff Unions Other School Staff	Bilingual Parent Advisory Committee Other Parent Group(s) Community Focus Group(s) Other	
	[Optional] Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. (No more than 1000 characters, including spaces.)				
		Priority Investment 1	Priority Investment 2	Priority Investment 3	
4)	Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2025 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)				
	If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)				
Cost Factor Table					
5)	<p>The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2024 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at https://www.isbe.net/ebfspendingplan.</p> <p>Column G: If the Organizational Unit will receive at least \$5,000 in FY 2025 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2025 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in Q2.1/cell G31 above must equal the sum in cell G90 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93.</p> <p>Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2025 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.</p>				
Cost Factors		Amount in FY 2024 Adjusted Adequacy Target	Budgeted FY 2025 Investments with New Tier Funding [N/A]	Budgeted FY 2025 Expenditures (All Resources) [Optional]	Optional District Narratives
Core Investments	Core Teachers	\$2,653,480			Enter optional context for core investment decisions.
	Specialist Teachers	\$530,696			
	Instructional Facilitator	\$268,612			
	Core Intervention Teacher	\$118,616			
	Substitute Teachers	\$95,678			
	Guidance Counselor	\$161,656			
	Nurse	\$62,753			
	Supervisory Aide	\$101,314			
	Librarian	\$136,958			
	Librarian Aide	\$75,918			
	Principal	\$203,181			
	Assistant Principal	\$174,939			
	School Site Staff	\$121,571			
Subtotal		\$4,705,372			

Per Student Investments	Gifted	\$76,019			Enter optional context for per student investment decisions.																
	Professional Development	\$107,081																			
	Instructional Materials	\$278,411																			
	Assessments	\$29,126																			
	Computer & Tech Equipment	\$489,147																			
	Student Activities	\$140,115																			
	Maintenance & Operations	\$1,165,901																			
	Central Office	\$802,681																			
	Employee Benefits	\$2,318,286																			
	Subtotal*	\$5,325,224																			
Additional Investments	Low-Income Intervention Teacher	\$188,739			Enter optional context for additional investment decisions.																
	Low-Income Pupil Support Staff	\$188,739																			
	Low-Income Extended Day Teacher	\$196,658																			
	Low-Income Summer School Teacher	\$196,658																			
	EL Intervention Teacher	\$40,255																			
	EL Pupil Support Staff	\$40,255																			
	EL Extended Day Teacher	\$42,235																			
	EL Summer School Teacher	\$42,235																			
	EL Core Teacher	\$50,814																			
	Sp Ed Teacher	\$400,574																			
	Sp Ed Instructional Assistant	\$162,262																			
	Sp Ed Psychologist	\$61,854																			
		Subtotal	\$1,611,278																		
	Other Investments																				
	Total**	\$11,641,875			Tier Funding Check (Cell G90)																
<p>*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal.</p> <p>**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2024 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.</p>																					
<p>If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)</p>																					
<p align="center">Part III: Support for Special Student Groups</p> <p>EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statute these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in cells G100-G102 below. If the Organizational Unit received at least \$5,000 for any of the student groups, a response to the questions below is required. For amounts less than \$5,000, a response is optional. All other EBF funds may be spent in any manner deemed appropriate by the school district.</p> <p align="center">Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.</p> <table border="1"> <thead> <tr> <th></th> <th></th> <th>Enter Amounts</th> <th>Select type</th> <th></th> </tr> </thead> <tbody> <tr> <td rowspan="3">1) FY 2025 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY25 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.</td> <td>Low-Income Students</td> <td></td> <td></td> <td rowspan="3">*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.</td> </tr> <tr> <td>English Learners</td> <td></td> <td></td> </tr> <tr> <td>Special Education</td> <td></td> <td></td> </tr> </tbody> </table>								Enter Amounts	Select type		1) FY 2025 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY25 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-Income Students			*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.	English Learners			Special Education		
		Enter Amounts	Select type																		
1) FY 2025 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY25 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-Income Students			*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.																	
	English Learners																				
	Special Education																				

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 Optional	Low-Income Intervention Teacher		Low-Income Extended Day Teacher		Other Investments		
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
		Low-Income Pupil Support Staff		Low-Income Summer School Teacher				
		[Optional - Enter \$]		[Optional - Enter \$]				
Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)								
3)	Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Optional	English Learner Intervention Teacher		English Learner Extended Day Teacher		English Learner Core Teacher		
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
		English Learner Pupil Support Staff		English Learner Summer School Teacher		Other Investments		
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)								
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 Optional	Special Education Teacher		Special Education Psychologist				
		[Optional - Enter \$]		[Optional - Enter \$]				
		Special Education Instructional Assistant		Other Investments				
		[Optional - Enter \$]		[Optional - Enter \$]				
Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)								
Plan Assurances Please complete the assurances below related to Article 14C of the Illinois School Code, which stipulates allowable expenditures for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Note that a separate collection of the Bilingual Service Plan takes place before each school year and must be separately reviewed by the Bilingual Parent Advisory Committee (BPAC). Responses in this plan should be aligned with information contained in the Bilingual Service Plan. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners.								
Collaboration Opportunity - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.								
1). "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners." <div></div>								
2). "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parent refusals) who speak the same home language other than English in pre-K." <div></div>								
3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2024." <div></div>								
4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2024-25. <div> <div>BPAC Meeting (MM/DD/YYYY)</div> <div>Name of Chair</div> </div>								

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

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

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

See: School Code, Section 10-20.21 - Contracts

[illegible]

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 3^a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5

The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8

For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12

The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13

Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14

Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
 Only abatement of working cash fund can transfer its funds to any fund in most need of money
 (see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS

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

Please fix errors below before submitting to ISBE.

Budget Item References	Message
1. Deficit Reduction Plan (DefReductPlan 23-27 tab)	
Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? (DefReductPlan 23-27 tab)	
2. Cover Page (Cover tab)	
District Name must be selected from drop-down. (Cell H13)	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet.	OK
Board Names must be typed on Cover sheet.	OK
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2023 for all Funds (Cells C3 - K3)	OK
(Line must have a number or zero. Do not leave blank.)	
Estimated Activity Fund Beginning Fund Balance July, 1 2023 (Cell C83)	OK
(Cell must have a number or zero. Do not leave blank.)	
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on GASB 87 Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on GASB 87 Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2023 (CashSum 5 tab, All Funds) cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
Activity Funds (Cell C23)	OK
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2024 (CashSum 5 tab - All Funds) cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - Cell F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - Cell H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK
7. Estimated Revenue (EstRev 6-11 tab)	
Amounts must be input for revenue.	OK
8. Estimated Expenditures (EstExp 12-20 tab)	
Amounts must be input for expenditures.	OK
9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
10. EBF Spending Plan	
All required questions have been answered.	INCOMPLETE

End of Balancing