

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? No

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

District Name: Ohio CHSD 505

District RCDT No: 28006505016

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 Ohio CHSD 505, County of Bureau, State of Illinois, for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025.

WHEREAS the Board of Education of Ohio CHSD 505, County of Bureau, 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 27th day of August, 2024, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

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

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 27th day of August, 2024 by a roll call vote of 7 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Cindy Hacker	
Brock Kaecker	
Harold Albrecht	
Chad Deery	
Reka Albrecht	
Janice Campbell	
Courtney Forristall	

* 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
Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.		Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
Description: Enter Whole Numbers Only												
1	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds)		2,251,802	534,426	10,106	187,984	124,085	2,778	56,989	162,694	83,797	
2	Funds 1 as of July 1, 2024											
3	RECEIPTS/REVENUES (without Student Activity Funds)											
4	LOCAL SOURCES:											
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	1000	1,132,797	330,500	92,848	69,500	64,500	100	34,900	106,500	36,500	
6	STATE SOURCES	3000	52,235	0	0	18,000	0	0	0	0	0	
7	FEDERAL SOURCES	4000	73,139	0	0	0	0	0	0	0	0	
8	Total Direct Receipts/Revenues *		1,258,171	380,500	92,848	87,500	64,500	100	34,900	106,500	36,500	
9	Receipts/Revenues for "On Behalf" Payments 2		3998									
10	Total Receipts/Revenues		1,258,171	380,500	92,848	87,500	64,500	100	34,900	106,500	36,500	
11	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
12	INSTRUCTION	1000	580,655	353,150	0	112,750	24,450	0	0	30,000	2,500	
13	SUPPORT SERVICES	2000	363,654	0	0	0	13,450	0	0	68,365	0	
14	COMMUNITY SERVICES	3000	0	0	0	0	0	0	0	0	0	
15	PAYMENTS TO OTHER DISTRICTS & GOVERNMENTS	4000	106,400	27,000	0	0	0	0	0	0	0	
16	DEBT SERVICES	5000	0	0	183,000	0	0	0	0	0	0	
17	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0	0	0	0	
18	Total Direct Disbursements/Expenditures *		1,050,709	380,150	183,000	112,750	37,900	0	0	98,365	2,500	
19	Disbursements/Expenditures for "On Behalf" Payments 2		4180	0	0	0	0	0	0	0	0	
20	Total Disbursements/Expenditures		1,050,709	380,150	183,000	112,750	37,900	0	0	98,365	2,500	
21	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		207,462	350	(90,152)	(25,250)	26,600	100	34,900	8,135	34,000	
22	OTHER SOURCES/USES OF FUNDS											
23	PERMANENT TRANSFER FROM VARIOUS FUNDS											
24	Abolishment the Working Cash Fund 15	7110										
25	Abatement of the Working Cash Fund 15	7110										
26	Transfer of Working Cash Fund Interest	7120										
27	Transfer Among Funds	7130										
28	Transfer of Interest	7140										
29	Transfer from Capital Projects Fund to O&M Fund	7150										
30	Transfer of Excess Fire Prev & Safety Tax & Interest 3 Proceeds to O&M Fund	7160										
31	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int 3a Proceeds to Debt Service Fund	7170										
32	SALE OF BONDS (7200)											
33	Principal on Bonds Sold 4	7210										
34	Premium on Bonds Sold	7220										
35	Accrued Interest on Bonds Sold	7230										
36	Sale or Compensation for Fixed Assets 5	7300										
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400										
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500										
39	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600										
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700										
41	Transfer to Capital Projects Fund	7800										
42	ISBE Loan Proceeds	7900										
43	Other Sources Not Classified Elsewhere	7990										
44	Total Other Sources of Funds 8		0	0	92,148	0	0	0	0	0	0	

A	B	C	D	E	F	G	H	I	J	K	L
1	Act #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2		Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
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	A	B	C	D	E	F	G	H	I	J	K	L
	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
2	Description: Enter Whole Numbers Only	#										
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2024		2,281,175	534,426	10,106	187,984	124,085	2,778	56,989	167,694	83,797	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL/SOURCES	10000	1,132,977	330,500	92,848	69,500	64,500	100	34,900	106,500	36,500	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000										
95	STATE SOURCES	30000	52,235	50,000	0	18,000	0	0	0	0	0	
96	FEDERAL SOURCES	40000	73,139	0	0	0	0	0	0	0	0	
97	Total Direct Receipts/Revenues ¹		1,258,171	380,500	92,848	87,500	64,500	100	34,900	106,500	36,500	
98	Receipts/Revenue for "On Behalf" Payments ²	3998	0	0	0	0	0	0	0	0	0	
99	Total Receipts/Revenues		1,258,171	380,500	92,848	87,500	64,500	100	34,900	106,500	36,500	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	580,655				24,450			30,000		
102	SUPPORT SERVICES	2000	363,654	333,150		112,750	13,450			68,365	2,500	
103	COMMUNITY SERVICES	3000	0	0		0	0			0		
104	PAYMENTS TO OTHER DISTRICTS & GOV'TS	4000	106,400	27,000	0	0	0			0		
105	DEBT SERVICES	5000	0	0	183,000	0	0			0		
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0			0		
107	Total Direct Disbursements/Expenditures ³		1,050,709	380,150	183,000	112,750	37,900			98,365	2,500	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0			0		
109	Total Disbursements/Expenditures		1,050,709	380,150	183,000	112,750	37,900			98,365	2,500	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		207,462	350	(90,152)	(25,250)	26,600	100	34,900	8,135	34,000	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds		0	0	92,148	0	0			0		
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds ⁴		93,000	0	0	0	0			0		
117	Total Other Sources/Uses of Fund		(93,000)	0	92,148	0	0			0		
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2025		2,395,637	534,776	12,102	162,734	150,685	2,878	97,889	170,829	117,797	
119												
120												
121												
122												
123	Object Name											
124	Salaries	100	636,635	45,000		39,500				51,665		772,800
125	Employee Benefits	200	199,810	0		0	37,900			0		236,710
126	Purchased Services	300	124,049	240,150	0	8,050				46,700	2,500	421,499
127	Supplies & Materials	400	18,165	36,000		20,100				0		74,265
128	Capital Outlay	500	10,000	54,000		45,000				0		109,000
129	Other Objects	600	63,030	5,000		100	0			0		251,150
130	Non-Capitalized Equipment	700	0	0		0				0		0
131	Termination Benefits	800	0	0		0				0		0
132	Total Expenditures		1,050,709	380,150	183,000	112,750	37,900			98,365	2,500	1,865,374

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	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	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7										
3	as of July 1, 2024		2,261,802	534,426	10,106	187,984	124,085	2,778	56,989	162,694	83,797
4	Total Direct Receipts & Other Sources 8		1,258,171	380,500	184,996	87,500	64,500	100	34,900	106,500	36,500
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		1,258,171	380,500	184,996	87,500	64,500	100	34,900	106,500	36,500
12	Total Amount Available		3,519,973	914,926	195,102	275,484	188,585	2,878	91,889	269,194	120,297
13	Total Direct Disbursements & Other Uses 9		1,143,709	380,150	183,000	112,750	37,900	0	0	98,365	2,500
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		1,143,709	380,150	183,000	112,750	37,900	0	0	98,365	2,500
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2025		2,376,264	534,776	12,102	162,734	150,685	2,878	91,889	170,829	117,797
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2024		19,373								
24	Total Direct Receipts & Other Sources 8		0								
25	Total Amount Available		19,373								
26	Total Direct Disbursements & Other Uses 9		0								
27	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2025		19,373								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2024		2,281,175	534,426	10,106	187,984	124,085	2,778	56,989	162,694	83,797
30	Total Direct Receipts & Other Sources 8		1,258,171	380,500	184,996	87,500	64,500	100	34,900	106,500	36,500
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		1,258,171	380,500	184,996	87,500	64,500	100	34,900	106,500	36,500
33	Total Amount Available		3,539,346	914,926	195,102	275,484	188,585	2,878	91,889	269,194	120,297
34	Total Direct Disbursements & Other Uses 9		1,143,709	380,150	183,000	112,750	37,900	0	0	98,365	2,500
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		1,143,709	380,150	183,000	112,750	37,900	0	0	98,365	2,500
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2025		2,395,637	534,776	12,102	162,734	150,685	2,878	91,889	170,829	117,797

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Act #	Educational (40)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
4 Designated Purposes Levies ¹¹ (L100-L120)		975,000	230,000	92,148	62,000	60,000		33,000	100,000	33,000
5 Leasing Purposes Levy ¹²		1130	22,000							
7 Special Education Purposes Levy		1140	13,000							
8 FICA and Medicare Only Levies		1150								
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			252,000	92,148	62,000	60,000	0	33,000	100,000	33,000
PAYMENTS IN LIEU OF TAXES										
13 Mobile Home Privilege Tax		1210								
14 Payments from Local Housing Authority		1220								
15 Corporate Personal Property Replacement Taxes ¹³		1230		40,472						
16 Other Payments in Lieu of Taxes (Describe & Itemize)		1290								
18 Total Payments in Lieu of Taxes										
19 TUITION	1300	40,472	0	0	0	0	0	0	0	0
20 Regular Tuition from Pupils or Parents (In State)	1311	1311								
21 Regular Tuition from Other Districts (In State)	1312	1312								
22 Regular Tuition from Other Sources (In State)	1313	1313								
23 Regular Tuition from Other Sources (Out of State)	1314	1314								
24 Summer School Tuition from Pupils or Parents (In State)	1321	1321								
25 Summer School Tuition from Other Districts (In State)	1322	1322								
26 Summer School Tuition from Other Sources (In State)	1323	1323								
27 CTE Tuition from Pupils or Parents (In State)	1331	1331								
28 CTE Tuition from Other Districts (In State)	1332	1332								
29 CTE Tuition from Other Sources (In State)	1333	1333								
30 CTE Tuition from Other Sources (Out of State)	1334	1334								
31 Special Education Tuition from Pupils or Parents (In State)	1341	1341								
32 Special Education Tuition from Other Districts (In State)	1342	1342								
33 Special Education Tuition from Other Sources (In State)	1343	1343								
34 Special Education Tuition from Other Sources (Out of State)	1344	1344								
35 Adult Tuition from Pupils or Parents (In State)	1351	1351								
36 Adult Tuition from Other Districts (In State)	1352	1352								
37 Adult Tuition from Other Sources (In State)	1353	1353								
38 Adult Tuition from Other Sources (Out of State)	1354	1354								
39 Total Tuition										
40										
41 TRANSPORTATION FEES	1400	0								
42 Regular Transportation Fees from Pupils or Parents (In State)	1411	1411								
43 Regular Transportation Fees from Other Districts (In State)	1412	1412								
44 Regular Transportation Fees from Other Sources (In State)	1413	1413								
45 Regular Transportation Fees from Co-curricular Activities (In State)	1415	1415								
46 Regular Transportation Fees from Other Sources (Out of State)	1416	1416								
47 Summer School Transportation Fees from Pupils or Parents (In State)	1421	1421								
48 Summer School Transportation Fees from Other Districts (In State)	1422	1422								
49 Summer School Transportation Fees from Other Sources (In State)	1423	1423								
50 Summer School Transportation Fees from Other Sources (Out of State)	1424	1424								
51 CTE Transportation Fees from Pupils or Parents (In State)	1431	1431								
52 CTE Transportation Fees from Other Districts (In State)	1432	1432								
53 CTE Transportation Fees from Other Sources (In State)	1433	1433								
54 CTE Transportation Fees from Other Sources (Out of State)	1434	1434								
55 Special Education Transportation Fees from Pupils or Parents (In State)	1441	1441								
56 Special Education Transportation Fees from Other Districts (In State)	1442	1442								
57 Special Education Transportation Fees from Other Sources (In State)	1443	1443								
58 Special Education Transportation Fees from Other Sources (Out of State)	1444	1444								

	A	B	C	D	E	F	G	H	I	J	K
		Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1	Description: Enter Whole Numbers Only										
2	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	90,000	20,000	700	7,500	4,500	100	1,900	6,500	3,500
	66 Gain or Loss on Sale of Investments	1520									
	67 Total Earnings on Investments		90,000	20,000	700	7,500	4,500	100	1,900	6,500	3,500
	68 FOOD SERVICE	1600									
	69 Sales to Pupils - Lunch	1611									
	70 Sales to Pupils - Breakfast	1612									
	71 Sales to Pupils - A la Carte	1613	0								
	72 Sales to Pupils - Other (Describe & Itemize)	1614									
	73 Sales to Adults	1620									
	74 Other Food Service (Describe & Itemize)	1690									
	75 Total Food Service		0								
	76 DISTRICT/SCHOOL ACTIVITY INCOME	1700									
	77 Admissions - Athletic	1711									
	78 Admissions - Other	1719									
	79 Fees	1720	75								
	80 Book Store Sales	1730									
	81 Other District/School Activity Revenue (Describe & Itemize)	1790									
	82 Student Activity Fund Revenues	1799									
	83 Total District/School Activity Income (Without Student Activity Funds 1799)		75								
	84 Total District/School Activity Income (With Student Activity Funds 1799)		75								
	85 TEXTBOOK INCOME	1800									
	86 Textbook Rentals - Regular Textbooks	1811	1,250								
	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									
	95 Total Textbooks		1,250								
	96 OTHER REVENUE FROM LOCAL SOURCES	1900									
	97 Rentals	1910		22,000							
	98 Contributions and Donations from Private Sources	1920									
	99 Impact Fees from Municipal or County Governments	1930	10,000								
	100 Services Provided Other Districts	1940									
	101 Refund of Prior Years' Expenditures	1950									
	102 Payments of Surplus Moneys from TIF Districts	1960		18,000							
	103 Drivers' Education Fees	1970	3,000								
	104 Proceeds from Vendors' Contracts	1980		16,500							
	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		2,000	0						
	110 Total Other Revenue from Local Sources		13,000	58,500	0	0	0	0	0	0	0
	111 Total Receipts/Revenues from Local Sources (Without Student Activity Funds 1799)	1000	1,132,797	330,500	92,848	69,500	64,500	100	34,900	106,500	36,500
	112 Total Receipts/Revenues from Local Sources (With Student Activity Funds 1799)		1,132,797								

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Act #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tot (80)	Fire Prevention & Safety (90)
2 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
113										
114	2100									
115	2300									
116	2300									
117	2000	0	0		0	0				
118										
118 RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119 UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	3001	48,500								
121	3005									
122	3030									
123	3030									
124	3099	48,500	0		0	0			0	0
125										
125 RESTRICTED GRANTS-IN-AID (3100-3900)										
126 SPECIAL EDUCATION										
127	3100									
128	3105									
129	3110									
130	3120									
131	3130									
132	3145									
133	3199	0			0	0			0	0
134										
134 CAREER AND TECHNICAL EDUCATION (CTE)										
136	3200									
137	3220	985								
138	3225									
139	3235									
140	3240									
141	3270									
142	3299									
143										
143 Total Career and Technical Education										
144		985	0			0				
144 BILINGUAL EDUCATION										
145	3305									
146	3310									
147										
147 Total Bilingual Education										
148	3360	100				0				
149	3365									
150	3370	1,800								
151	3410									
152	3499									
152 Adult Education (from ICCB)										
153 TRANSPORTATION										
154	3500				18,000					
155	3510									
156	3599									
157		0								
157 Total Transportation										
158	3610				18,000	0				
159	3660									
160	3695									
161	3705									
162	3766									
163	3767									
164	3775									
165	3780									
166	3815									
167	3825									

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
168 Infrastructure Improvements - Planning/Construction	3920									
169 School Infrastructure - Maintenance Projects	3925		50,000							
170 Other Restricted Revenue from State Sources (Describe & Itemize)	3999	850								
171 Total Restricted Grants-In-Aid		3,735	50,000	0	18,000	0	0	0	0	0
172 Total Receipts/Revenue from State Sources	3000	52,235	50,000	0	18,000	0	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. (4005-4090)										
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	12,515	0				0			
183 Total Restricted Grants-In-Aid Received Directly from Federal Govt		12,515	0		0		0			0
184 RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THROUGH 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					
191 FOOD SERVICE										
192 Breakfast Start-Up Expansion	4200									
193 National School Lunch Program	4210	12,000								
194 Special Milk Program	4215									
195 School Breakfast Program	4220	250								
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		12,250								
201 TITLE I										
202 Title I - Low Income	4300									
203 Title I - Low Income - Neglected, Private	4305	29,975								
204 Title I - Migrant Education	4340									
205 Title I - Other (Describe & Itemize)	4399									
206 Total Title I		29,975	0							
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									
210 Title IV - 21st Century	4421									
211 Title IV - Other (Describe & Itemize)	4499									
212 Total Title IV		0	0							
213 FEDERAL - SPECIAL EDUCATION										
214 Federal Special Education - Preschool Flow-Through	4600									
215 Federal Special Education - Preschool Discretionary	4605									
216 Federal Special Education - IDEA Flow Through	4620									
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		0	0		0					

	A	B	C	D	E	F	G	H	I	J	K	
		Act #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1												
2												
	Description: Enter Whole Numbers Only											
221	CTE - PERKINS											
222	CTE - Perkins-Title III 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	4830										
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 1009g)	4855										
232	ARRA - IDEA - Part B - Preschool	4856										
233	ARRA - IDEA - Part B - Flow-Through	4857										
234	ARRA - Title II - Technology - Formula	4880										
235	ARRA - Title II - Technology - Competitive	4881										
236	ARRA - McKinney - Vento Homeless Education	4882										
237	ARRA - Child Nutrition Equipment Assistance	4883										
238	Impact Aid Formula Grants	4884										
239	Impact Aid Competitive Grants	4885										
240	Qualified Zone Academy Bond Tax Credits	4886										
241	Qualified School Construction Bond Credits	4887										
242	Build America Bond Tax Credits	4888										
243	Build America Bond Interest Reimbursement	4889										
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	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	9,899									
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935										
264	Federal Charter Schools	4950										
265	State Assessment Grants	4981										
266	Grant for State Assessments and Related Activities	4982										
267	Medicaid Matching Funds - Administrative Outreach	4991	1,500									
268	Medicaid Matching Funds - Fee-For-Service Program	4992										
269	Other Restricted Grants Received from Fed. Gov. thru State (Describe & Itemize)	4998	7,000									
270	Total Restricted Grants-In-Aid Received from Federal Gov. Thru the State		60,624	0	0	0	0	0	0	0	0	
271	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	73,139	0	0	0	0	0	0	0	0	
272	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		1,258,171	380,500	92,848	87,500	64,500	100	34,900	106,500	36,500	
273	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		1,258,171									

	A	B	C	D	E	F	G	H	I	J	K
		Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
1											
2											
3	10- EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	300,340	178,030	21,000	9,000		500			508,870
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	53,750								53,750
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250									0
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	985								985
14	Intercholastic Programs	1450	6,000		1,500	750		850			9,100
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	7,000		650	300					7,950
18	Bilingual Programs	1800									0
19	Tenant 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									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Intercholastic 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	Trans Alternative/Out Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	Total Instruction ¹⁴ (Without Student Activity Funds 1999)	1000	368,075	178,030	23,150	10,050	0	1,350	0	0	580,655
35	Total Instruction ¹⁴ (With Student Activity Funds 1999)	1000	368,075	178,030	23,150	10,050	0	1,350	0	0	580,655
36	SUPPORT SERVICES (FE)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	31,000								31,000
39	Guidance Services	2120	26,500								26,500
40	Health Services	2130	2130		250	100					350
41	Psychological Services	2140	2140								0
42	Speech Pathology & Audiology Services	2150	2150								0
43	Other Support Services - Pupil (Describe & Itemize)	2190									0
44	Total Support Services - Pupil	2100	57,500	0	250	100	0	0	0	0	57,850
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210		6,600	9,299	6,515					22,414
47	Educational Media Services	2220				850					850
48	Assessment & Testing	2230				300					300
49	Total Support Services - Instructional Staff	2200	0	6,600	9,299	7,665	0	0	0	0	23,564
50	Support Services - General Administration	2300									
51	Board of Education Services	2310	24,390			250		17,750			58,640
52	Executive Administration Services	2320	89,470	14,180	6,750			1,700			112,100
53	Special Area Administration Services	2330	2361								0
54	Tort Immunity Services	2361	2361								0
55	Total Support Services - General Administration	2300	113,860	14,180	23,000	250	0	19,450	0	0	170,740
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	65,000		700	100		1,750			67,550
58	Other Support Services - School Administration (Describe & Itemize)	2499	2499								0
59	Total Support Services - School Administration	2400	65,000	0	700	100	0	1,750	0	0	67,550
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510	28,000		750						0
62	Fiscal Services	2520									0

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2	Operation & Maintenance of Plant Services	2540									0
63	Pupil Transportation Services	2550	4,200		1,000		10,000				14,200
65	Food Services	2570									0
66	Internal Services	2570									0
67	Total Support Services - Business	2500	32,200	0	1,750	0	10,000	0	0	0	43,950
68	Support Services - Central	2600									0
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	2650									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	268,560	20,780	34,999	8,115	10,000	21,200	0	0	363,654
77	COMMUNITY SERVICES (ED)	3000									0
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									0
79	Payments for Regular Programs	4100									19,500
80	Payments for Special Education Programs	4110			19,500						19,500
81	Payments for Adult/Continuing Education Programs	4120			19,400						19,400
82	Payments for CTE Programs	4130									0
83	Payments for Community College Programs	4140									0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			27,000						27,000
86	Total Payments to Other Dist & Govt Units (In-State)	4100			65,900						65,900
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220									0
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240									10,000
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 (Out of State)	4200						40,500			40,500
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			65,900			40,500			106,400
105	DEBT SERVICE (ED)	5000									0
106	Debt Service - Interest Short-Term Debt	5100									0
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
112	Total Debt Service - Interest on Short-Term Debt	5200									0
113	Debt Service - Interest on Long-Term Debt	5200									0
114	Total Debt Service	5000									0
115	PROVISION FOR CONTINGENCES (ED)	6000									0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		636,635	198,810	124,049	18,165	10,000	63,050	0	0	1,050,709
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		636,635	198,810	124,049	18,165	10,000	63,050	0	0	1,050,709
118	Student Activity Funds (1999)										207,462
119	Activity Funds (1999)										207,462
120											

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
20 - OPERATIONS AND MAINTENANCE FUND (O&M)	2000									
122 SUPPORT SERVICES (O&M)	2100									
123 Support Services - Pupil:										
124 Other Support Services - Pupil (Describe & Itemize)	2190									0
125 Support Services - Business	2500									0
126 Direction of Business Support Services	2510									0
127 Facilities Acquisition & Construction Services	2530									0
128 Operation & Maintenance of Plant Services	2540	45,000		218,150	36,000	54,000				353,150
129 Pupil Transportation Services	2550									0
130 Food Services	2560									0
131 Total Support Services - Business	2500	45,000	0	218,150	36,000	54,000				353,150
132 Other Support Services - Misc: (Describe & Itemize)	2900									0
133 Total Support Services	2000	45,000	0	218,150	36,000	54,000				353,150
134 COMMUNITY SERVICES (O&M)	3000									0
135 PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									0
136 Payments to Other Dist & Govt Units (In-State)	4100									0
137 Payments for Regular Programs	4110									0
138 Payments for Special Education Programs	4120									0
139 Payments for CTE Program	4140									0
140 Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			22,000			5,000			5,000
141 Total Payments to Other Dist & Govt Units (In-State)	4100			22,000			5,000			27,000
142 Payments to Other Dist & Govt Units (Out of State)	4400									0
143 Total Payments to Other Dist & Govt Unit	4000			22,000			5,000			27,000
144 DEBT SERVICE (O&M)	5000									0
145 DEBT SERVICE - Interest on Short-Term Debt	5100									0
146 Tax Anticipation Warrants	5110									0
147 Tax Anticipation Notes	5120									0
148 Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
149 State Aid Anticipation Certificates	5140									0
150 Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
151 Total Debt Service - Interest on Short-Term Debt	5100									0
152 Debt Service - Interest on Long-Term Debt	5200									0
153 Total Debt Service	5000									0
154 PROVISION FOR CONTINGENCIES (O&M)	6000									0
155 Total Direct Disbursements/Expenditures		45,000	0	240,150	36,000	54,000	5,000	0	0	380,150
156 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										350
157										
30 - DEBT SERVICE FUND (DS)	4000									
159 PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4100									0
160 Payments to Other Dist & Govt Units (In-State)	4110									0
161 Payments for Regular Programs	4120									0
162 Payments for Special Education Programs	4190									0
163 Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
164 Total Payments to Other Dist & Govt Units (In-State)	4000									0
165 DEBT SERVICE (DS)	5000									0
166 DEBT SERVICE - Interest on Short-Term Debt	5100									0
167 Tax Anticipation Warrants	5110									0
168 Tax Anticipation Notes	5120									0
169 Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
170 State Aid Anticipation Certificates	5140									0
171 Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
172 Total Debt Service - Interest on Short-Term Debt	5100									0
173 Debt Service - Interest on Long-Term Debt	5200									0
Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase	5300						161,000			161,000
174 Principal Retired) (Describe & Itemize)	5400						183,000			183,000
175 Debt Service - Other (Describe & Itemize)	5000									0
176 Total Debt Service	6000						183,000			183,000
177 PROVISION FOR CONTINGENCIES (DS)										0
178 Total Direct Disbursements/Expenditures				0			183,000			183,000

A	B	C	D	E	F	G	H	I	J	K
1	2	3	4	5	6	7	8	9	10	11
Description: Enter Whole Numbers Only										
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
180	40 - TRANSPORTATION FUND (TR)									
181	SUPPORT SERVICES (TR)	2000								
182	Support Services - Pupils	2100								
183	Other Support Services - Pupils (Describe & Itemize)	2190								
184	Support Services - Business									
185	Pupil Transportation Services	2550	39,500	8,050	20,100	45,000	100			112,750
186	Other Support Services - Business (Describe & Itemize)	2900		8,050						0
187	Total Support Services	2000	39,500	0	20,100	45,000	100			112,750
188	COMMUNITY SERVICES (TR)	3000								
189	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000								
190	Payments to Other Dist & Govt Units (In-State)	4100								
191	Payments for Regular Program	4110								
192	Payments for Special Education Programs	4120								
193	Payments for Adult/Continuing Education Programs	4130								
194	Payments for CTE Programs	4140								
195	Payments for Community College Programs	4170								
196	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190								
197	Total Payments to Other Dist & Govt Units (In-State)	4100		0						0
198	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400								
199	Total Payments to Other Dist & Govt Units	4000		0						0
200	DBE SERVICE (TR)	5000								
201	Debt Service - Interest on Short-Term Debt	5100								
202	Tax Anticipation Warrants	5110								
203	Tax Anticipation Notes	5120								
204	Corporate Personal Prop Repl Tax Anticipation Notes	5130								
205	State Aid Anticipation Certificates	5140								
206	Other Interest on Short-Term Debt (Describe & Itemize)	5150								
207	Total Debt Service - Interest On Short-Term Debt	5100								
208	Debt Service - Interest on Long-Term Debt	5200								
209	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase)	5300								
210	Principal Retired (Describe & Itemize)	5400								
211	Debt Service - Other (Describe & Itemize)	5000								
212	Total Debt Service	5000								
213	PROVISION FOR CONTINGENCIES (TR)	6000								
214	Total Direct Disbursements/Expenditures		39,500	0	8,050	20,100	45,000	100	0	112,750
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									(25,250)
216										
217	50 - MUNICIPAL RETIREMENT/ SOC SEC FUND (MR/SS)	1000								
218	INSTRUMENTATION (MR/SS)	1100								
219	Regular Program	1125								
220	Pre-K Programs	1200								
221	Special Education Programs (Functions 1200-1220)	1225								
222	Special Education Programs Pre-K	1250								
223	Remedial and Supplemental Programs K-12	1275								
224	Remedial and Supplemental Programs Pre-K	1300								
225	Adult/Continuing Education Programs	1400								
226	CTE Programs	1500								
227	Interscholastic Programs	1600								
228	Summer School Programs	1650								
229	Gifted Programs	1700								
230	Driver's Education Programs	1800								
231	Bilingual Programs	1900								
232	Tenant Alternative & Optional Programs	2000								
233	Total Instruction	2100								
234	SUPPORT SERVICES (MR/SS)	2110								
235	Support Services - Pupil	2110								
236	Attendance & Social Work Services	2110								

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2	Guidance Services	2120									0
237	Health Services	2130									0
238	Psychological Services	2140									0
239	Speech Pathology & Audiology Services	2150									0
240	Other Support Services - Pupil (Describe & Itemize)	2190									0
241	Total Support Services - Pupil	2100		0							0
242											
243	Support Services - Instructional Staff	2200									0
244	Improvement of Instruction Services	2210									0
245	Educational Media Services	2220									0
246	Assessment & Testing	2230									0
247	Total Support Services - Instructional Staff	2200		0							0
248	Support Services - General Administration	2300									0
249	Board of Education Services	2310		1,750							1,750
250	Executive Administration Services	2320		400							400
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		2,150							2,150
255	Support Services - School Administration	2400									0
256	Office of the Principal Services	2410		1,800							1,800
257	Other Support Services - School Administration (Describe & Itemize)	2490									0
258	Total Support Services - School Administration	2400		1,800							1,800
259	Support Services - Business	2500									0
260	Direction of Business Support Services	2510									0
261	Fiscal Services	2520		2,750							2,750
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		4,250							4,250
264	Pupil Transportation Services	2550		2,500							2,500
265	Food Services	2560									0
266	Internal Services	2570									0
267	Total Support Services - Business	2500		9,500							9,500
268	Support Services - Central	2600									0
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									0
276	Total Support Services	2000		13,450							13,450
277	COMMUNITY SERVICES (MR/SS)	3000									0
278	PAYMENTS TO OTHER DIST. & GOVT. UNITS (MR/SS)	4000									0
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120									0
281	Payments for CTE Programs	4140									0
282	Total Payments to Other Dist & Govt Units	4000		0							0
283	DEBT SERVICE (MR/SS)	5000									0
284	Debt Service - Interest on Short-Term Debt	5100									0
285	Tax Anticipation Warrants	5110									0
286	Tax Anticipation Notes	5120									0
287	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
288	State Aid Anticipation Certificates	5140									0
289	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
290	Total Debt Service	5000		0							0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
292	Total Direct Disbursements/Expenditures			37,900							37,900
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
294											0
295	60 - CAPITAL PROJECTS (CP)										0
296	SUPPORT SERVICES (CP)	2000									26,600

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2	Support Services - Business										
297	Facilities Acquisition & Construction Services	2530									
298	Other Support Services - Business (Describe & Itemize)	2900									
300	Total Support Services	2000	0	0	0	0	0	0	0	0	0
301	PAYMENTS TO OTHER DISTRICTS & GOV'T UNITS (CG)	4000									
302	Payments to Other Dist & Govt Units (In-State)	4100									
303	Payments to Regular Programs	4110									
304	Payment for Special Education Programs	4120									
305	Payment for CTE Programs	4140									
306	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190									
307	Total Payments to Other Districts & Govt Units	4000			0						
308	PROVISION FOR CONTINGENCIES (CG)	6000									
309	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										100
311											
312	70 WORKING CASH FUND (MG)										
313											
314	80 - TORT FUND (TF)										
315	INSTRUCTION (TI)	1000									
316	Regular Programs	1100	17,500		8,500						26,000
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125									0
319	Special Education Programs (Functions 1200 - 1220)	1200	2,500		1,500						4,000
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	Tuant Alternative & Optional Programs	1900									0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0
339	Interscholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0
343	Tuant Alternative/ Opt Ed Programs Private Tuition	1922									0
344	Total Instruction	1000	20,000	0	10,000	0	0	0	0	0	30,000
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									0
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210									0
356	Educational Media Services	2220									0

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
359	Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	22,000	0	2,000	0	0	0	0	0	24,000
362	Special Area Administration Services	2330	500	0	600	0	0	0	0	0	1,100
363	Claims Paid from Self Insurance Fund	2361	0	0	1,000	0	0	0	0	0	1,000
364	Risk Management and Claims Services Payments	2365	0	0	3,600	0	0	0	0	0	3,600
365	Total Support Services - General Administration	2300	22,500	0	6,600	0	0	0	0	0	29,100
366	Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
367	Office of the Principal Services	2410	0	0	600	0	0	0	0	0	600
368	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	600	0	0	0	0	0	600
369	Total Support Services - School Administration	2400	0	0	600	0	0	0	0	0	600
370	Support Services - Business	2500	0	0	0	0	0	0	0	0	0
371	Direction of Business Support Services	2510	2,665	0	600	0	0	0	0	0	3,265
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0
373	Facilities Acquisition & Construction Services	2520	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
375	Pupil Transportation Services	2550	5,000	0	30,000	0	0	0	0	0	35,000
376	Food Services	2560	0	0	1,900	0	0	0	0	0	1,900
377	Internal Services	2570	1,500	0	32,500	0	0	0	0	0	34,000
378	Total Support Services - Business	2500	9,165	0	33,100	0	0	0	0	0	42,265
379	Support Services - Central	2600	0	0	0	0	0	0	0	0	0
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
382	Information Services	2630	0	0	0	0	0	0	0	0	0
383	Staff Services	2640	0	0	0	0	0	0	0	0	0
384	Data Processing Services	2650	0	0	0	0	0	0	0	0	0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
386	Other Support Services - Misc. (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
387	Total Support Services	2000	31,665	0	36,700	0	0	0	0	0	68,365
388	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000	0	0	0	0	0	0	0	0	0
390	Payments to Other Dist & Govt Units (In-State)	4100	0	0	0	0	0	0	0	0	0
391	Payments for Regular Programs	4110	0	0	0	0	0	0	0	0	0
392	Payments for Special Education Programs	4120	0	0	0	0	0	0	0	0	0
393	Payments for Adult/Continuing Education Programs	4130	0	0	0	0	0	0	0	0	0
394	Payments for CTE Programs	4140	0	0	0	0	0	0	0	0	0
395	Payments for Community College Programs	4170	0	0	0	0	0	0	0	0	0
396	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190	0	0	0	0	0	0	0	0	0
397	Total Payments to Other Dist & Govt Units (In-State)	4100	0	0	0	0	0	0	0	0	0
398	Payments for Regular Programs - Tuition	4210	0	0	0	0	0	0	0	0	0
399	Payments for Special Education Programs - Tuition	4220	0	0	0	0	0	0	0	0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230	0	0	0	0	0	0	0	0	0
401	Payments for CTE Programs - Tuition	4240	0	0	0	0	0	0	0	0	0
402	Payments for Community College Programs - Tuition	4270	0	0	0	0	0	0	0	0	0
403	Payments for Other Programs - Tuition	4280	0	0	0	0	0	0	0	0	0
404	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290	0	0	0	0	0	0	0	0	0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4210	0	0	0	0	0	0	0	0	0
406	Payments for Regular Programs - Transfers	4310	0	0	0	0	0	0	0	0	0
407	Payments for Special Education Programs - Transfers	4320	0	0	0	0	0	0	0	0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330	0	0	0	0	0	0	0	0	0
409	Payments for CTE Programs - Transfers	4340	0	0	0	0	0	0	0	0	0
410	Payments for Community College Program - Transfers	4370	0	0	0	0	0	0	0	0	0
411	Payments for Other Programs - Transfers	4380	0	0	0	0	0	0	0	0	0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390	0	0	0	0	0	0	0	0	0
413	Total Payments to Other Dist & Govt Units - Transfers (In State)	4300	0	0	0	0	0	0	0	0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400	0	0	0	0	0	0	0	0	0
415	Total payments to Other Dist & Govt Units	4000	0	0	0	0	0	0	0	0	0
416	DEB SERVICE (TF)	5000	0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
417	Debt Service - Interest on Short-Term Debt	5110									0
418	Tax Anticipation Warrants	5120									0
419	Tax Anticipation Notes	5130									0
420	Corporate Personal Property Replacement Tax Anticipation Notes	5140									0
421	State Aid Anticipation Certificates	5150									0
422	Other Interest on Short-Term Debt (Describe & Itemize)	5200									0
423	Debt Service - Interest on Long-Term Debt	5300									0
424	Principal Retired (Describe & Itemize)	5400									0
425	Debt Service - Other (Describe & Itemize)	5000									0
426	Total Debt Service	6000									0
427	PROVISIONS FOR CONTINGENCIES (TF)										0
428	Total Direct Disbursements/Expenditures		51,655	0	46,700	0	0	0	0	0	98,365
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										8,135
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			2,500						2,500
435	Operation & Maintenance of Plant Service	2540									0
436	Total Support Services - Business	2500	0	0	2,500	0	0	0	0	0	2,500
437	Other Support Services - Misc. (Describe & Itemize)	2900									0
438	Total Support Services	2000	0	0	2,500	0	0	0	0	0	2,500
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
440	Payments to Regular Programs	4110									0
441	Payments to Special Education Programs	4120									0
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
443	Total Payments to Other Districts & Govt Units (FP&S)	4000									0
444	DEBT SERVICE (FP&S)	5000									
445	Debt Service - Interest on Short-Term Debt	5100									0
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
448	Total Debt Service - Interest on Short-Term Debt	5100									0
449	Debt Service - Interest on Long-Term Debt	5200									0
450	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
451	Total Debt Service	5000									0
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
453	Total Direct Disbursements/Expenditures		0	0	2,500	0	0	0	0	0	2,500
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										34,000

	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			
6	1290			10-2490			
7	1614			10-2900			
8	1690			10-4190	\$ 27,000	SCA Grant/Food Service/Coop Sports	
9	1790			10-4290			
10	1819			10-4390			
11	1829			10-4400			
12	1890			10-5150			
13	1993			20-2190			
14	1999	\$ 2,000	Other Local Revenue	20-2900			
15	2300			20-4190	\$ 22,000	Leased Space from District 17	
16	3099			20-4400			
17	3199			20-5150			
18	3299			30-4190			
19	3499			30-5150			
20	3599			30-5300	\$ 161,000	Bond Principal	
21	3999	\$ 850	Library/ Per Capita Grant	30-5400			
22	4009			40-2190			
23	4090	\$ 12,515	Small Rural School Grant	40-2900			
24	4199			40-4190			
25	4299			40-4400			
26	4399			40-5150			
27	4499			40-5300			
28	4699			40-5400			
29	4799			50-2190			
30	4998	\$ 7,000	IDEA Grant	50-2490			
31				50-2900			
32				50-5150			
33				60-2900			
34				60-4190			
35				80-2190			
36				80-2490	\$ 600	Other Support Services School Admin	
37				80-2900			
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	1,258,171	380,500	87,500	34,900	1,761,071
Direct Expenditures	1,050,709	380,150	112,750		1,543,609
Difference	207,462	350	(25,250)	34,900	217,462
Estimated Fund Balance - June 30, 2025	2,376,264	534,776	162,734	91,889	3,165,663

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 84, 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	28006505016							
4	District Number							
5	Ohio CHSD 505							
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		2,261,802	534,426	187,984	56,989	3,041,201	
8	RECEIPTS/REVENUES		Acct #					
9	LOCAL SOURCES		1000	1,132,797	330,500	69,500	34,900	1,567,697
10	FLOW THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0	0	0
11	STATE SOURCES		3000	52,235	50,000	18,000	0	120,235
12	FEDERAL SOURCES		4000	73,139	0	0	0	73,139
13	Total Receipts/Revenues			1,258,171	380,500	87,500	34,900	1,761,071
14	DISBURSEMENTS/EXPENDITURES		Funct #					
15	INSTRUCTION		1000	580,655				580,655
16	SUPPORT SERVICES		2000	363,654	353,150	112,750		829,554
17	COMMUNITY SERVICES		3000	0	0	0		0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	106,400	27,000	0		133,400
19	DEBT SERVICES		5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES		6000	0	0	0		0
21	Total Disbursements/Expenditures			1,050,709	380,150	112,750		1,543,609
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			207,462	350	(25,250)	34,900	217,462
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)			0	0	0	0	0
25	OTHER USES OF FUNDS (8000)			93,000	0	0	0	93,000
26	TOTAL OTHER SOURCES/USES OF FUNDS			(93,000)	0	0	0	(93,000)
27	ESTIMATED ENDING FUND BALANCE			2,376,264	534,776	162,734	91,889	3,165,663

	A	B	H	I	J	K	L
1	*School Districts Only		ESTIMATED BUDGET FY2025-2026				
2							
3	28006505016						
4	District Number						
5	Ohio CHSD 505						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		2,376,264	534,776	162,734	91,889	3,165,663
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		2,376,264	534,776	162,734	91,889	3,165,663

	A	B	M	N	O	P	Q
1	<i>*School Districts Only</i>		ESTIMATED BUDGET FY2026-2027				
2							
3	28006505016						
4	District Number						
5	Ohio CHSD 505						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		2,376,264	534,776	162,734	91,889	3,165,663
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		2,376,264	534,776	162,734	91,889	3,165,663

	A	B	R	S	T	U	V
1	*School Districts Only		ESTIMATED BUDGET FY2027-2028				
2							
3	28006505016						
4	District Number						
5	Ohlo CHSD 505						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		2,376,264	534,776	162,734	91,889	3,165,663
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		2,376,264	534,776	162,734	91,889	3,165,663

	A	B	W	X	Y	Z
1	*School Districts Only		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: <input type="text"/> (Enter as MM/DD/YY)			
2						
3	28006505016					
4	District Number					
5	Ohio CHSD 505					
	District Name		FY2024-2025	FY2025-2026	FY2026-2027	FY2027-2028
6						
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,041,201	3,165,663	3,165,663	3,165,663
8	RECEIPTS/REVENUES		Acct #			
9	LOCAL SOURCES		1000	1,567,697	0	0
10	FLOW THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0
11	STATE SOURCES		3000	120,235	0	0
12	FEDERAL SOURCES		4000	73,139	0	0
13	Total Receipts/Revenues			1,761,071	0	0
14	DISBURSEMENTS/EXPENDITURES		Funct #			
15	INSTRUCTION		1000	580,655	0	0
16	SUPPORT SERVICES		2000	829,554	0	0
17	COMMUNITY SERVICES		3000	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	133,400	0	0
19	DEBT SERVICES		5000	0	0	0
20	PROVISION FOR CONTINGENCIES		6000	0	0	0
21	Total Disbursements/Expenditures			1,543,609	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			217,462	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)			0	0	0
25	OTHER USES OF FUNDS (8000)			93,000	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS			(93,000)	0	0
27	ESTIMATED ENDING FUND BALANCE			3,165,663	3,165,663	3,165,663

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

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

Ohio CHSD 505 28006505016

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 OHIO COMMUNITY HS DIST 505

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 5 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.)

Ohio Community High School District #505 aims to increase student achievement in both ELA and Mathematics by providing high-quality instruction to all students. On the 2025 PSAT, sophomore students will increase their score by 3% from their freshman year score on the PSAT. On the SAT, Junior students will increase their overall score by 3% from the previous year's SAT score.

Top Strategy 1

Top Strategy 2

Top Strategy 3

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 lists.)

Maintain or expand college and career readiness options (e.g., CTE programming, AP/B programming, dual credit/dual enrollment programming)

Provide alternative learning programs and models to address unique student needs

Focus increased time and attention on special student groups

2) 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 50-56/50-39 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.

Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	Adequacy Target
Final Resources = \$157,616	29,81	\$427,239
Percent of Adequacy = 37%		
Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	Adequacy Target
Final Resources = \$53,316	29,81	\$53,343
Percent of Adequacy = 100%		
Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	Adequacy Target
Final Resources = \$13,497	29,81	\$13,497
Percent of Adequacy = 100%		
Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	Adequacy Target
Final Resources = \$8,195	29,81	\$8,195
Percent of Adequacy = 100%		

FY 2025 Tier Funding

Funding Type (Select)

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.

\$25

Actual

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

	Data Source 1	Data Source 2	Data Source 3
2)	Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)	Student growth and achievement data, disaggregated by student groups	Student grades or other local academic performance data
3)	Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)	Climate and culture survey data (e.g., Five Essentials Survey)	
4)	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.)		
5)	Given the data analyzed, the stakeholders consulted, and the priorities identified in Part 1, indicate the top three priority investments the Organizational Unit will make with its FY 2025 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)		
6)	If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)		
7)	Priority Investment 1	Priority Investment 2	Priority Investment 3
8)	Core Teachers	Assessments	Instructional Materials
<p>Cost Factor Table</p> <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/efspendingplan.</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 G50 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 95.</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>			
<p>Cost Factors</p> <p>Amount in FY 2024 Adjusted Adequacy Target</p> <p>Budgeted FY 2025 Investments with New Tier Funding (Optional)</p> <p>Budgeted FY 2025 Expenditures (All Resources) (Optional)</p> <p>Optional District Narratives</p> <p>Enter optional context for core investment decisions.</p>			
Core Teachers	\$96,005		
Specialist Teachers	\$31,999		
Instructional Facilitator	\$10,106		
Core Intervention Teacher	\$2,897		
Substitute Teachers	\$3,218		
Guidance Counselor	\$8,480		
Nurse	\$1,651		
Supervisor Aide	\$3,742		
Librarian	\$2,899		
Librarian Aide	\$2,406		
Principal	\$4,300		
Assistant Principal	\$3,702		
School Site Staff	\$4,491		
Subtotal	\$175,887		

Per Student Investment				Enter optional context for per student investment decisions.
Gifted	\$2,683			
Professional Development	\$3,726			
Instructional Materials	\$9,688			
Assessments	\$1,014			
Computer & Tech Equipment	\$9,511			
Student Activities	\$25,607			
Maintenance & Operations	\$40,571			
Central Office	\$27,992			
Employee Benefits	\$83,164			
Subtotal	\$200,058			Enter optional context for additional investment decisions.
Low-income Intervention Teacher	\$7,259			
Low-income Pupil Support Staff	\$7,259			
Low-income Extended Day Teacher	\$7,919			
Low-income Summer School Teacher	\$7,919			
EL Intervention Teacher	\$0			
EL Pupil Support Staff	\$0			
EL Extended Day Teacher	\$0			
EL Summer School Teacher	\$0			
EL Core Teacher	\$0			
SP Ed Teacher	\$13,858			
SP Ed Instructional Assistant	\$5,614			
SP Ed Psychologist	\$1,455			
Subtotal	\$51,284			
Other Investments	\$427,229			Enter optional context for additional investment decisions.
Total**	\$427,229			

*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal.

**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2024 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.

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

Enter optional context for per student investment decisions.

Part III: Support for Special Student Groups

EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per 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 LGS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in cells G100-G102 below. If the Organizational Unit received at least \$5,000 for any of the student groups, a response to the questions below is required. For amounts less than \$5,000, a response is optional. All other EBF funds may be spent in any manner deemed appropriate by the school district.

Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.

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	English Learners	Special Education
	\$13,500	\$0	\$8,197
	Actual	Actual	Actual

*Note: Allocations for each of the three student groups are published annually at the next EBF report. Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.

<p>2) Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required</p>	<table border="1"> <tr> <td>Low-Income Intervention Teacher</td> <td>Yes</td> <td>Low-Income Extended Day Teacher</td> <td></td> <td>Other Investments</td> <td></td> </tr> <tr> <td>[Optional - Enter \$]</td> <td></td> <td>[Optional - Enter \$]</td> <td></td> <td>[Optional - Enter \$]</td> <td></td> </tr> <tr> <td>Low-Income Pupil Support Staff</td> <td></td> <td>Low-Income Summer School Teacher</td> <td></td> <td></td> <td></td> </tr> <tr> <td>[Optional - Enter \$]</td> <td></td> <td>[Optional - Enter \$]</td> <td></td> <td></td> <td></td> </tr> </table> <p>Funds allocated for high quality Tier 1, Tier 2 and Tier 3 instruction for low-income students.</p>	Low-Income Intervention Teacher	Yes	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 \$]			
Low-Income Intervention Teacher	Yes	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 \$]																							
<p>3) 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.)</p>	<table border="1"> <tr> <td>English Learner Intervention Teacher</td> <td></td> <td>English Learner Extended Day Teacher</td> <td></td> <td>English Learner Core Teacher</td> <td></td> </tr> <tr> <td>[Optional - Enter \$]</td> <td></td> <td>[Optional - Enter \$]</td> <td></td> <td>[Optional - Enter \$]</td> <td></td> </tr> <tr> <td>English Learner Pupil Support Staff</td> <td></td> <td>English Learner Summer School Teacher</td> <td></td> <td>Other Investments</td> <td></td> </tr> <tr> <td>[Optional - Enter \$]</td> <td></td> <td>[Optional - Enter \$]</td> <td></td> <td>[Optional - Enter \$]</td> <td></td> </tr> </table>	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 \$]	
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 \$]																					
<p>4) Organizational Unit's investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required</p>	<table border="1"> <tr> <td>Special Education Teacher</td> <td>Yes</td> <td>Special Education Psychologist</td> <td></td> <td></td> <td></td> </tr> <tr> <td>[Optional - Enter \$]</td> <td></td> <td>[Optional - Enter \$]</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Special Education Instructional Assistant</td> <td>Yes</td> <td>Other Investments</td> <td></td> <td></td> <td></td> </tr> <tr> <td>[Optional - Enter \$]</td> <td></td> <td>[Optional - Enter \$]</td> <td></td> <td></td> <td></td> </tr> </table> <p>Special Education services include school social worker and speech language pathologist.</p>	Special Education Teacher	Yes	Special Education Psychologist				[Optional - Enter \$]		[Optional - Enter \$]				Special Education Instructional Assistant	Yes	Other Investments				[Optional - Enter \$]		[Optional - Enter \$]			
Special Education Teacher	Yes	Special Education Psychologist																							
[Optional - Enter \$]		[Optional - Enter \$]																							
Special Education Instructional Assistant	Yes	Other Investments																							
[Optional - Enter \$]		[Optional - Enter \$]																							
<p>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 from Organizational Unit leaders. Any amount of EBF dollars attributable to English learners.</p> <p>Plan Assurances:</p> <p>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."</p> <p>N/A</p> <p>2) "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in pre-K."</p> <p>Required <input type="checkbox"/> No <input type="checkbox"/></p> <p>3) "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2024."</p> <p>N/A</p> <p>4) Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2024-25.</p> <p>N/A</p> <p>BPAC Meeting (MM/DD/YYYY) _____</p> <p>Name of Chair: _____</p>																									

Spending Plan Completion Tracker

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

Question	Status	Acceptance Criteria
Part 1, Q1	Complete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Complete	A different response must be selected in G14, H1, and L1; cells cannot be blank.
Part 1, Q2 (Narrative)	Complete	Response required only if "Other" selected in G11, J1, or L1; character length of response must be >10 and <=1000, including spaces.
Part 2, Q1	Complete	A numeric value must be entered in cell G31 (estimated or actual Tier Funding, or 0 if appropriations did not include Tier Funding). A type must be selected in cell H31.
Part 2, Q2	Complete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2, Q3	Complete	At least one response must be selected.
Part 2, Q4	Complete	Cells G43, I43, and L43 cannot be blank. "Other" may be selected more than once, but other responses may not be repeated.
Part 2, Q4 (Narrative)	Complete	Response required only if "Other" selected in G43, I43, or L43; character length of response must be >10 and <=1000, including spaces.
Part 2, Q5 (Cell G90)	Complete	Cell G90 must be equal to the value in cell G31.
Part 2, Q5 (Narrative)	Complete	Response required only if a value was entered in cell G89; character length of response must be >10 and <=1000, including spaces.
Part 3, Q1 Low-Income Funds	Complete	A numeric value must be entered. A type must be selected in cell H100.
Part 3, Q1 English Learner Funds	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H101.
Part 3, Q1 Spec. Ed. Funds	Complete	A numeric value must be entered. A type must be selected in cell H102.
Part 3, Q2	Complete	At least one response must be selected.
Part 3, Q2 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q3	Complete	At least one response must be selected.
Part 3, Q3 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q4	Complete	At least one response must be selected.
Part 3, Q4 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Assurances 1	Complete	Response required if the value entered in cell G101>0.
Assurances 2	Complete	Response required if the value entered in cell G101>0.
Assurances 3	Complete	Response required if "Yes" selected in cell E133.
Assurances 4 (Meeting Date)	Complete	Response required if "Yes" selected in cell E133; enter date in MM/DD/YYYY format.
Assurances 4 (Name of Chair)	Complete	Response required if "Yes" selected in cell E133.

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (School Districts Only)

(For Local Use Only)

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

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

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
(Section 17-1.5 of the School Code)

School District Name: **Ohio CHSD 505**
RCDT Number: **28006505016**

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2024			Budgeted Expenditures, Fiscal Year 2025			Total
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	
1. Executive Administration Services	2320	109,602		22,964	132,566	112,100	24,000	136,100
2. Special Area Administration Services	2330	0		1,078	1,078	0	1,100	1,100
3. Other Support Services - School Administration	2490	0		545	545	0	600	600
4. Direction of Business Support Services	2510	0		1,933	1,933	0	3,265	3,265
5. Internal Services	2570	0		1,456	1,456	0	3,400	3,400
6. Direction of Central Support Services	2610	0		0	0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0			0
8. Totals		109,602		27,976	137,578	112,100	32,365	144,465
9. Estimated Percent Increase (Decrease) for FY2025 (Budgeted) over (Actual) FY 2024								5%

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #120 and #130 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5 The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to 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 2024 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Estimated Activity Fund Beginning Fund Balance July, 1 2024 (Cell C83) (Cell must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on GASB 87 Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on GASB 87 Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
4: Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2024 (CashSum 5 tab, All Funds) cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
Activity Funds (Cell C23)	OK
5: Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2024 (CashSum 5 tab - All Funds) cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - Cell F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - Cell H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
6: Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK
7: Estimated Revenue (EstRev 6-11 tab)	
Amounts must be input for revenue.	OK
8: Estimated Expenditures (EstExp 12-20 tab)	
Amounts must be input for expenditures.	OK
9: Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
10: EBF Spending Plan	
All required questions have been answered.	OK

End of Balancing