

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

Balanced budget; no Deficit Reduction Plan is required.

Is this an amended budget? No

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

District Name: Sparta CUSD 140
 District RCDD No: 45079140026

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 Sparta CUSD 140, County of Randolph, State of Illinois, for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025.

WHEREAS the Board of Education of Sparta CUSD 140, County of Randolph, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the 12th day of September, 2024, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

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

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 12th day of September, 2024 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
<i>Angela Cray</i>	
<i>Shalene Dun</i>	
<i>Ms. Sullivan</i>	
<i>Demijean Deland</i>	
<i>Ryan Pitters</i>	
<i>Mekala Cooper</i>	

* 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.

1	A		B		C		D		E		F		G		H		I		J		K	
	Begin entering data on Estfrev 6-11 and EstExp 12-20 tabs.		Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	(00)	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only																					
3	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) as of July 1, 2024																					
4	RECEIPTS/REVENUES (without Student Activity Funds)																					
5	1000	4,223,027	1,460,536	1,531,196	417,617	725,009	5,793,133	197,870	541,430	3,510,952	41,483	299,506										
6	2000												FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER									
7		13,000	0	0	0	0							DISTRICT									
8	3000	6,397,924	850,000	0	1,431,143	0							STATE SOURCES									
9	4000	1,975,096	0	0	0	0							FEDERAL SOURCES									
10		12,609,047	2,310,536	1,531,196	1,848,760	725,009	5,793,133	197,870	541,430	3,510,952	41,483	299,506	Total Direct Receipts/Revenues *									
11	3998	2,320,875											Receipts/Revenues for "On Behalf" Payments ²									
12		14,929,922	2,310,536	1,531,196	1,848,760	725,009	5,793,133	197,870	541,430	3,510,952	41,483	299,506	Total Receipts/Revenues									
13	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)																					
14	1000	8,213,160	2,236,926	0	1,507,642	204,207							INSTRUCTION									
15	2000	3,420,833	0	0	0	235,533	4,979,995						SUPPORT SERVICES									
16	3000	21,336	0	0	0	783							COMMUNITY SERVICES									
17	4000	1,392,197	0	0	0	0							PAYMENTS TO OTHER DISTRICTS & GOVT UNITS									
18	5000	0	5,000	0	0	0							DEBT SERVICES									
19	6000	10,000	2,241,926	2,353,078	1,507,642	440,523	4,979,995						PROVISION FOR CONTINGENCIES									
20		13,057,526	2,241,926	2,353,078	1,507,642	440,523	4,979,995						Total Direct Disbursements/Expenditures ⁹									
21	4180	2,320,875	0	0	0	0							Disbursements/Expenditures for "On Behalf" Payments ²									
22		15,378,401	2,241,926	2,353,078	1,507,642	440,523	4,979,995						Total Disbursements/Expenditures									
23	OTHER SOURCES/USES OF FUNDS																					
24	OTHER SOURCES/USES OF FUNDS																					
25	PERMANENT TRANSFER FROM VARIOUS FUNDS																					
26	7110												Abolishment the Working Cash Fund ¹⁶									
27	7110												Abatement of the Working Cash Fund ¹⁶									
28	7120												Transfer of Working Cash Fund Interest									
29	7130												Transfer Among Funds									
30	7140												Transfer of Interest									
31	7150												Transfer from Capital Projects Fund to O&M Fund									
32	7160												Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund									
33	7170												Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund									
34	SALE OF BONDS (7200)																					
35	7210												Principal on Bonds Sold ⁴									
36	7220												Premium on Bonds Sold									
37	7230												Accrued Interest on Bonds Sold									
38	7300												Sale or Compensation for Fixed Assets ⁵									
39	7400												Transfer to Debt Service to Pay Principal on GASB 87 Leases									
40	7500												Transfer to Debt Service to Pay Interest on GASB 87 Leases									
41	7600												Transfer to Debt Service Fund to Pay Principal on Revenue Bonds									
42	7700												Transfer to Debt Service Fund to Pay Interest on Revenue Bonds									
43	7800												ISBE Loan Proceeds									
44	7900												Other Sources Not Classified Elsewhere									
45		0	0	0	0	653,063	(653,063)	0	0	0	0	0	Total Other Sources of Funds ⁸									
46		(448,479)	68,610	(821,882)	341,118	284,486	813,138	197,870	41,338	56,700	5,345,125	271,600	Total									

K	J	I	H	G	F	E	D	C	B	A	
										(90)	(80)
Fire Prevention & Safety	Tort	Working Cash	Capital Projects	Municipal Retirement/ Social Security	Transportation	Debt Service	Operations & Maintenance	Educational			Description: Enter Whole Numbers Only
											Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.
											OTHER USES OF FUNDS (8000)
											TRANSFER TO VARIOUS OTHER FUNDS (8100)
										8110	Abolishment or Abatement of the Working Cash Fund ¹⁶
		0								8120	Transfer of Working Cash Fund Interest
		0								8130	Transfer Among Funds
										8140	Transfer of Interest ⁶
										8150	Transfer from Capital Projects Fund to O&M Fund
										8160	Transfer of Excess Fire Prev. & Safety Tax & Interest ³ Proceeds to O&M Fund
										8170	Transfer of Excess Accumulated Fire Prev. & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund
										8410	Taxes Pledged to Pay Principal on GASB 87 Leases
										8420	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases
										8430	Other Revenues Pledged to Pay Principal on GASB 87 Leases
										8440	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases
										8510	Taxes Pledged to Pay Interest on GASB 87 Leases
										8520	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases
										8530	Other Revenues Pledged to Pay Interest on GASB 87 Leases
										8540	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases
										8610	Taxes Pledged to Pay Principal on Revenue Bonds
										8620	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds
										8630	Other Revenues Pledged to Pay Principal on Revenue Bonds
										8640	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds
										8710	Taxes Pledged to Pay Interest on Revenue Bonds
										8720	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds
										8730	Other Revenues Pledged to Pay Interest on Revenue Bonds
										8740	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds
										8810	Taxes Transferred to Pay for Capital Projects
										8820	Grants/Reimbursements Pledged to Pay for Capital Projects
										8830	Other Revenues Pledged to Pay for Capital Projects
										8840	Fund Balance Transfers Pledged to Pay for Capital Projects
										8910	Transfer to Debt Service Fund to Pay Principal on ISBE Loans
										8990	Other Uses Not Classified Elsewhere
											Total Other Uses of Funds⁹
											Total Other Sources/Uses of Fund
											ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2025
											7,391,377
											1,731,843
											2,242,456
											1,321,153
											1,654,095
											701,505
											3,708,822
											145
											571,106
											Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2024
											253,565
											RECEIPTS/REVENUES (For Student Activity Funds)
											Total Student Activity Direct Receipts/Revenues (Local Sources)
											1799
											DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)
											Total Student Activity Direct Disbursements/Expenditures
											1999
											Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures
											125,000
											Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2025
											378,565

1	A		B		C		D		E		F		G		H		I		J		K		
	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.		Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	(00)	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	(00)
2	Description: Enter Whole Numbers Only			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety											
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2024			8,093,421	1,663,233	2,411,275	980,035	1,369,609	541,430	3,510,952	41,483	299,506											
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)																						
93	LOCAL SOURCES		1000	4,348,027	1,460,536	1,531,196	417,617	725,009	579,133	197,870	15,362	5,616,725											
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000		0		0	0															
95	STATE SOURCES		3000	13,000	850,000	0	1,431,143	0	0	0	0	0											
96	FEDERAL SOURCES		4000	6,397,924	1,975,096	0	0	0	0	0	0	0											
97	Total Direct Receipts/Revenues ⁸			12,734,047	2,310,536	1,531,196	1,848,760	725,009	579,133	197,870	15,362	5,616,725											
98	Receipts/Revenues for "On Behalf" Payments ²		3998	2,320,875	0	0	0	0	0	0	0	0											
99	Total Receipts/Revenues			15,054,922	2,310,536	1,531,196	1,848,760	725,009	579,133	197,870	15,362	5,616,725											
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)																						
101	INSTRUCTION		1000	8,213,160				204,207															
102	SUPPORT SERVICES		2000	3,420,833	2,236,926		1,507,642	235,533	4,979,995		56,700	5,345,125											
103	COMMUNITY SERVICES		3000	21,336	0	0	0	783	0	0	0	0											
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS		4000	1,392,197	0	0	0	0	0	0	0	0											
105	DEBT SERVICES		5000	0	0	2,353,078	0	0	0	0	0	0											
106	PROVISION FOR CONTINGENCIES		6000	10,000	5,000	0	0	0	0	0	0	0											
107	Total Direct Disbursements/Expenditures ⁹			13,057,526	2,241,926	2,353,078	1,507,642	440,523	4,979,995		56,700	5,345,125											
108	Disbursements/Expenditures for "On Behalf" Payments ²		4180	2,320,875	0	0	0	0	0	0	0	0											
109	Total Disbursements/Expenditures			15,378,401	2,241,926	2,353,078	1,507,642	440,523	4,979,995		56,700	5,345,125											
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures			(323,479)	68,610	(821,882)	341,118	284,486	813,138	197,870	(41,338)	271,600											
111	OTHER SOURCES/USES OF FUNDS																						
112	OTHER SOURCES OF FUNDS (7000)			0	0	653,063	0	0	(653,063)	0	0	0											
113	Total Other Sources of Funds ⁸			0	0	653,063	0	0	(653,063)	0	0	0											
114	OTHER USES OF FUNDS (8000)			0	0	0	0	0	0	0	0	0											
116	Total Other Uses of Funds ⁹			0	0	0	0	0	0	0	0	0											
117	Total Other Sources/Uses of Fund			0	0	653,063	0	0	(653,063)	0	0	0											
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2025			7,769,942	1,731,843	2,242,456	1,321,153	1,654,095	701,505	3,708,822	145	571,106											
119																							
120																							
121																							
122																							
123	Object Name		Acct #	(10)	(20)	(80)	(40)	(50)	(60)	(70)	(80)	(90)											
124	Salaries		100	8,048,981	702,336		6,275																
125	Employee Benefits		200	1,484,718	118,914		807	440,523															
126	Purchased Services		300	1,333,613	596,200	0	1,255,060		58,000		56,700	5,345,125											
127	Supplies & Materials		400	832,502	504,476		120,500		0														
128	Capital Outlay		500	10,700	300,000		125,000		4,921,995														
129	Other Objects		600	1,347,012	20,000	2,353,078		0															
130	Non-Capitalized Equipment		700	0	0	0	0	0	0	0	0	0											
131	Termination Benefits		800	0	0	0	0	0	0	0	0	0											
132	Total Expenditures			13,057,526	2,241,926	2,353,078	1,507,642	440,523	4,979,995	3,708,822	56,700	5,345,125											

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

1	L
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	
29	
30	
31	
32	
33	
34	
35	
36	
37	
38	
39	
40	
41	
42	
43	
44	
45	
46	

1	L
2	
47	
49	
50	
51	
52	
53	
54	
55	
56	
57	
58	
59	
60	
61	
62	
63	
64	
65	
66	
67	
68	
69	
70	
71	
72	
73	
74	
75	
76	
77	
78	
79	
80	
81	
82	
83	
84	
85	
86	
87	
88	
89	
90	

1	L
2	
91	
92	
93	
94	
95	
96	
97	
98	
99	
100	
101	
102	
103	
104	
105	
106	
107	
108	
109	
110	
111	
112	
113	
114	
116	
117	
118	
119	
120	
121	
Total By Object	
122	
123	
124	8,757,592
125	2,044,962
126	8,644,698
127	1,457,478
128	5,357,695
129	3,720,090
130	0
131	0
132	29,982,515

Summary of Cash Transactions

A	B	C	D	E	F	G	H	I	J	K
	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description: Enter Whole Numbers Only		Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2024										
		7,839,856	1,663,233	2,411,275	980,035	1,369,609	541,430	3,510,952	41,493	299,506
		12,609,047	2,310,536	2,184,259	1,848,760	725,009	5,140,070	197,870	15,362	5,616,725
OTHER RECEIPTS										
411	Interfund Loans Payable (Loans from Other Funds)									
141	Interfund Loans Receivable (Repayment of Loans)									
433	Notes and Warrants Payable									
199	Other Current Assets									
	Total Other Receipts	0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts	12,609,047	2,310,536	2,184,259	1,848,760	725,009	5,140,070	197,870	15,362	5,616,725
12	Total Amount Available	20,448,903	3,973,769	4,595,534	2,828,795	2,094,618	5,681,500	3,708,822	56,855	5,916,231
13	Total Direct Disbursements & Other Uses ⁹	13,057,526	2,241,926	2,353,078	1,507,642	440,523	4,979,995	0	56,700	5,345,125
OTHER DISBURSEMENTS										
141	Interfund Loans Receivable (Loans to Other Funds) ¹⁰									
411	Interfund Loans Payable (Repayment of Loans)									
433	Notes and Warrants Payable									
499	Other Current Liabilities									
	Total Other Disbursements	0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements	13,057,526	2,241,926	2,353,078	1,507,642	440,523	4,979,995	0	56,700	5,345,125
ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2025										
		7,391,377	1,731,843	2,242,456	1,321,153	1,654,095	701,505	3,708,822	155	571,106
Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2024										
		253,565								
	Total Direct Receipts & Other Sources ⁸	125,000								
	Total Amount Available	378,565								
	Total Direct Disbursements & Other Uses ⁹	0								
Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2025										
		378,565								
Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2024										
		8,093,421	1,663,233	2,411,275	980,035	1,369,609	541,430	3,510,952	41,493	299,506
	Total Direct Receipts & Other Sources ⁸	12,734,047	2,310,536	2,184,259	1,848,760	725,009	5,140,070	197,870	15,362	5,616,725
	Total Other Receipts	0	0	0	0	0	0	0	0	0
	Total Direct Receipts, Other Sources, & Other Receipts	12,734,047	2,310,536	2,184,259	1,848,760	725,009	5,140,070	197,870	15,362	5,616,725
	Total Amount Available	20,827,468	3,973,769	4,595,534	2,828,795	2,094,618	5,681,500	3,708,822	56,855	5,916,231
	Total Direct Disbursements & Other Uses ⁹	13,057,526	2,241,926	2,353,078	1,507,642	440,523	4,979,995	0	56,700	5,345,125
	Total Other Disbursements	0	0	0	0	0	0	0	0	0
	Total Direct Disbursements, Other Uses, & Other Disbursements	13,057,526	2,241,926	2,353,078	1,507,642	440,523	4,979,995	0	56,700	5,345,125
Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2025										
		7,769,942	1,731,843	2,242,456	1,321,153	1,654,095	701,505	3,708,822	155	571,106

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	1100		923,893	997,310	385,617	280,007		29,870	12,162	138,996
6	-	2,577,681								
7	1130									
8	1140		51,643							
9	1150					400,002				
10	1160									
11	1170									
12	1190									
13	1200	2,577,681	975,536	997,310	385,617	680,009	0	29,870	12,162	138,996
PAYMENTS IN LIEU OF TAXES										
14	1210	17,000								
15	1220									
16	1230	807,014								
17	1290									
18		824,014	0	0	0	0	0	0	0	0
TUITION										
19	1300									
20	1311	8,657								
21	1312									
22	1313									
23	1314									
24	1321									
25	1322									
26	1323									
27	1324									
28	1331									
29	1332									
30	1333									
31	1334									
32	1341									
33	1342									
34	1343									
35	1344									
36	1351									
37	1352									
38	1353									
39	1354									
40		8,657								
TRANSPORTATION FEES										
41	1400									
42	1411									
43	1412									
44	1413									
45	1415									
46	1416									
47	1421									
48	1422									
49	1423									
50	1424									
51	1431									
52	1432									
53	1433									
54	1434									
55	1441									
56	1442									
57	1443									
58	1444									
59	1451									
60	1452									

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
1										
2										
61	1453									
62	1454									
63					0					
64	1500									
65	1510	300,000	40,000	72,000	32,000	45,000	150,000	168,000	3,200	130,000
66	1520									
67		300,000	40,000	72,000	32,000	45,000	150,000	168,000	3,200	130,000
68	1600									
69	1611	4,700								
70	1612									
71	1613	80,000								
72	1614	10,500								
73	1620	5,374								
74	1690	35,000								
75		135,574								
76	1700									
77	1711	37,500								
78	1719									
79	1720	19,785								
80	1730									
81	1790									
82	1799	125,000								
83		57,285	0							
84		182,285								
85	1800									
86	1811	24,000								
87	1812									
88	1813									
89	1819									
90	1821									
91	1822									
92	1823									
93	1829									
94	1890	166								
95		24,166								
96	1900									
97	1910									
98	1920	7,000								
99	1930									
100	1940									
101	1950	7,000								
102	1960		405,000							
103	1970	1,650								
104	1980									
105	1983						920,000			
106	1991									
107	1992									
108	1993									
109	1999	280,000	40,000	461,886	0	0	4,723,133			5,347,729
110		295,650	445,000	461,886	0	0	5,643,133	0	0	5,347,729
111	1000	4,223,027	1,460,536	1,531,196	417,617	725,009	5,793,133	197,870	15,362	5,616,725
112		4,348,027								
113										
114	2100	4,000								
115	2200	9,000								

	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
1											
2											
116	Other Flow-Through Revenue (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues From One District to Another District	2000	13,000	0	0	0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	5,910,125	800,000		350,000					
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	Fast Growth District Grants	3030									
123	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		5,910,125	800,000	0	350,000	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100									
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120									
131	Special Education - Orphanage - Summer Individual	3130	98,289								
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		98,289	0	0						
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240	11,617								
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		11,617	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Education - Downstate - TPI and TBE	3305									
146	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Education		0				0				
148	State Free Lunch & Breakfast	3360	10,000								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	10,000								
151	Adult Education (from ICCB)	3410									
152	Adult Education - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500									
155	Transportation - Special Education	3510				806,565					
156	Transportation - Other (Describe & Itemize)	3599				274,578					
157	Total Transportation		0			1,081,143	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	257,146								
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925		50,000							
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	100,747								
171	Total Restricted Grants-In-Aid		487,799	50,000	0	1,081,143	0	0	0	0	0
172	Total Receipts/Revenues from State Sources	3000	6,397,924	850,000	0	1,431,143	0	0	0	0	0

	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
1											
2											
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 (40045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-in-Aid Received from Fed. Govt. (Describe & Itemize)	4090									
183	Total Restricted Grants-in-Aid Received Directly from Federal Govt.		0	0	0	0	0	0	0	0	0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL THRU THE STATE (4100-4999)	GOVT.									
185	TITLE V										
186	Title V - Flexibility and Accountability	4100									
187	Title V - SEA Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107	42,895								
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		42,895	0							
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	500,000								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	170,000								
196	Summer Food Service Admin/Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruit and Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		670,000								
201	TITLE I										
202	Title I - Low Income	4300	621,851								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		621,851	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	384,040								
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		384,040	0							
221	CTE - PERKINS										
222	CTE - Perkins-Title III/E Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	Total CTE - Perkins		0	0							
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									

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
227	4851									
228	4852									
229	4853									
230	4854									
231	4855									
232	4856									
233	4857									
234	4860									
235	4861									
236	4862									
237	4863									
238	4864									
239	4865									
240	4866									
241	4867									
242	4868									
243	4869									
244	4870									
245	4871									
246	4872									
247	4873									
248	4874									
249	4875									
250	4876									
251	4877									
252	4878									
253	4879									
254	4880									
255		0	0	0	0	0	0	0	0	0
256	4901									
257	4902									
258	4905									
259	4909									
260	4920									
261	4930									
262	4932									
263	4935									
264	4960									
265	4981									
266	4982									
267	4991	50,000								
268	4992	8,000								
269	4998	198,310								
270		1,975,096	0	0	0	0	0	0	0	0
271	4000	1,975,096	0	0	0	0	0	0	0	0
272		12,609,047	2,310,536	1,531,196	1,848,760	725,009	5,793,133	197,870	15,362	5,616,725
273		12,734,047								

A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1										
2										
3	10 - EDUCATIONAL FUND (ED)									
4	INSTRUCTION (ED)									
5	Regular Programs	1000								
6	Tuition Payment to Charter Schools	1100	809,151	80,299	229,883		4,600			4,954,696
7	Pre-K Programs	1115								0
8	Special Education Programs (Functions 1200 - 1220)	1125	12,732	480						157,922
9	Special Education Programs Pre-K	1200	1,457,619	315,560	4,075					1,896,493
10	Remedial and Supplemental Programs K-12	1225	6,763	300						67,441
11	Remedial and Supplemental Programs Pre-K	1350	25,940							347,100
12	Adult/Continuing Education Programs	1375								0
13	CTE Programs	1300								0
14	Interscholastic Programs	1400	75,921	675	15,643	1,000	9,451			401,741
15	Summer School Programs	1500	258,937	52,425	20,480	9,700	19,615			387,767
16	Gifted Programs	1600								0
17	Driver's Education Programs	1700								0
18	Bilingual Programs	1800								0
19	Truant Alternative & Optional Programs	1900								0
20	Pre-K Programs - Private Tuition	1910								0
21	Regular K-12 Programs - Private Tuition	1911								0
22	Special Education Programs K-12 Private Tuition	1912								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	Interscholastic Programs Private Tuition	1918								0
29	Summer School Programs Private Tuition	1919								0
30	Gifted Programs Private Tuition	1920								0
31	Bilingual Programs Private Tuition	1921								0
32	Truant Alternative/Opt Ed Programs Private Tuition	1922								0
33	Student Activity Fund Expenditures	1999								0
34	Total Instruction ¹⁴ (Without Student Activity Funds 1999)	1000	6,372,618	449,439	270,381	10,700	33,666	0	0	8,213,160
35	Total Instruction ¹⁴ (With Student Activity Funds 1999)	1000	6,372,618	1,076,356	270,381	10,700	33,666	0	0	8,213,160
36	SUPPORT SERVICES (ED)	2000								
37	Support Services - Pupil	2100								
38	Attendance & Social Work Services	2110								0
39	Guidance Services	2120	32,768	50	1,000					146,140
40	Health Services	2130	9,387		2,050					85,987
41	Psychological Services	2140								0
42	Speech Pathology & Audiology Services	2150								0
43	Other Support Services - Pupils (Describe & Itemize)	2190	116		400					6,037
44	Total Support Services - Pupil	2100	192,393	42,271	3,450	0	0	0	0	238,164
45	Support Services - Instructional Staff	2200								
46	Improvement of Instruction Services	2210	19,082	137,080			6,846			167,508
47	Educational Media Services	2220		230	9,062					9,292
48	Assessment & Testing	2230		36,075						36,075
49	Total Support Services - Instructional Staff	2200	19,082	173,385	9,062	0	6,846	0	0	212,875
50	Support Services - General Administration	2300								
51	Board of Education Services	2310	16,008	78,625	9,000		325,000			450,032
52	Executive Administration Services	2320	57,400	38,221	15,770		21,500			398,514
53	Special Area Administration Services	2330								0
54	Tort Immunity Services	2365								0
55	Total Support Services - General Administration	2300	73,408	116,846	24,770	0	346,500	0	0	848,546
56	Support Services - School Administration	2400								
57	Office of the Principal Services	2410	185,240	42,150	23,129					886,647
58	Other Support Services - School Administration (Describe & Itemize)	2490								0
59	Total Support Services - School Administration	2400	185,240	42,150	23,129	0	0	0	0	886,647
60	Support Services - Business	2500								
61	Direction of Business Support Services	2510								0
62	Fiscal Services	2520								0

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
63	Operation & Maintenance of Plant Services	2540				1,150					1,150
64	Pupil Transportation Services	2550			75,000						75,000
65	Food Services	2560	431,168	61,562	13,400	394,079					900,209
66	Internal Services	2570									
67	Total Support Services - Business	2500	431,168	61,562	88,400	395,229	0	0	0	0	976,359
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610			3,471						3,471
70	Planning, Research, Development & Evaluation Services	2620									
71	Information Services	2630									
72	Staff Services	2640			11,669						11,669
73	Data Processing Services	2660	115,152	25,950	2,000	100,000					243,102
74	Total Support Services - Central	2600	115,152	25,950	17,140	100,000	0	0	0	0	258,242
75	Other Support Services - Misc. (Describe & Itemize)	2900									
76	Total Support Services	2000	1,666,363	407,513	437,971	555,640	0	353,346	0	0	3,420,833
77	COMMUNITY SERVICES (ED)	3000	10,000	849	4,006	6,481					21,336
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
79	Payments to Other Dist & Govt Units (In-State)	4100									
80	Payments for Regular Programs	4110			442,197			185,000			442,197
81	Payments for Special Education Programs	4120									
82	Payments for Adult/Continuing Education Programs	4130									
83	Payments for CTE Programs	4140									
84	Payments for Community College Programs	4170									
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
86	Total Payments to Other Dist & Govt Units (In-State)	4100			442,197			185,000			627,197
87	Payments for Regular Programs - Tuition	4210									
88	Payments for Special Education Programs - Tuition	4220									
89	Payments for Adult/Continuing Education Programs - Tuition	4230						700,000			700,000
90	Payments for CTE Programs - Tuition	4240						65,000			65,000
91	Payments for Community College Programs - Tuition	4270									
92	Payments for Other Programs - Tuition	4280									
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						765,000			765,000
95	Payments for Regular Programs - Transfers	4310									
96	Payments for Special Education Programs - Transfers	4320									
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									
98	Payments for CTE Programs - Transfers	4340									
99	Payments for Community College Program - Transfers	4370									
100	Payments for Other Programs - Transfers	4380									
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									
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									
104	Total Payments to Other Dist & Govt Units	4000			442,197			950,000			1,392,197
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									
107	Tax Anticipation Warrants	5110									
108	Tax Anticipation Notes	5120									
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									
110	State Aid Anticipation Certificates	5140									
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
112	Total Debt Service - Interest on Short-Term Debt	5100						0			0
113	Debt Service - Interest on Long-Term Debt	5200									
114	Total Debt Service	5000						0			0
115	PROVISION FOR CONTINGENCIES (ED)	6000									
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		8,048,981	1,484,718	1,333,613	832,502	10,700	1,347,012	0	0	13,057,526
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		8,048,981	1,484,718	1,333,613	832,502	10,700	1,347,012	0	0	13,057,526
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(448,479)
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(323,479)

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
120	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
121	SUPPORT SERVICES (O&M)	2000									
122	Support Services - Pupil	2100									
123	Other Support Services - Pupils (Describe & Itemize)	2190									
124	Support Services - Business	2500									
125	Direction of Business Support Services	2510									
126	Facilities Acquisition & Construction Services	2530			60,000		300,000				360,000
127	Operation & Maintenance of Plant Services	2540	702,336	118,914	536,200	504,476		15,000			1,876,926
128	Pupil Transportation Services	2550									
129	Food Services	2560									
130	Total Support Services - Business	2500	702,336	118,914	596,200	504,476	300,000	15,000		0	2,236,926
131	Other Support Services - Misc. (Describe & Itemize)	2900									
132	Total Support Services	2000	702,336	118,914	596,200	504,476	300,000	15,000		0	2,236,926
133	COMMUNITY SERVICES (O&M)										
134	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	3000									
135	Payments to Other Dist & Govt Units (In-State)	4000									
136	Payments for Regular Programs	4100									
137	Payments for Special Education Programs	4110									
138	Payments for CIE Program	4120									
139	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4140									
140	Total Payments to Other Dist & Govt Units (In-State)	4100			0						
141	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									
142	Total Payments to Other Dist & Govt Unit	4000			0						
143	DEBT SERVICE (O&M)										
144	Debt Service - Interest on Short-Term Debt	5000									
145	Tax Anticipation Warrants	5100									
146	Tax Anticipation Notes	5110									
147	Corporate Personal Prop Regl Tax Anticipated Notes	5120									
148	State Aid Anticipation Certificates	5130									
149	Other Interest on Short-Term Debt (Describe & Itemize)	5140									
150	Total Debt Service - Interest on Short-Term Debt	5100									
151	Debt Service - Interest on Long-Term Debt	5200									
152	Total Debt Service	5000									
153	PROVISION FOR CONTINGENCIES (O&M)	6000									
154	Total Direct Disbursements/Expenditures		702,336	118,914	596,200	504,476	300,000	20,000		0	2,241,926
155	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										68,610
156											
157	30 - DEBT SERVICE FUND (DS)										
158	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
159	Payments to Other Dist & Govt Units (In-State)	4100									
160	Payments for Regular Programs	4110									
161	Payments for Special Education Programs	4120									
162	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4130									
163	Total Payments to Other Dist & Govt Units (In-State)	4100									
164	DEBT SERVICE (DS)	5000									
165	Debt Service - Interest on Short-Term Debt	5100									
166	Tax Anticipation Warrants	5110									
167	Corporate Personal Prop Regl Tax Anticipation Notes	5120									
168	State Aid Anticipation Certificates	5130									
169	Other Interest on Short-Term Debt (Describe & Itemize)	5140									
170	Total Debt Service - Interest On Short-Term Debt	5100									
171	Debt Service - Interest on Long-Term Debt	5200									
172	Principal Retired (Describe & Itemize)	5300									
173	Debt Service - Other (Describe & Itemize)	5400									
174	Total Debt Service	5000			0						
175	PROVISION FOR CONTINGENCIES (DS)	6000									
176	Total Debt Service										
177											

1	A	B	C	D	E	F	G	H	I	J	K	
												(100)
2	Description: Enter Whole Numbers Only	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
178	Total Direct Disbursements/Expenditures				0			2,353,078			2,353,078	
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(821,882)	
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	6,275	807	1,255,060	120,500	125,000				1,507,642	
186	Other Support Services - Business (Describe & Itemize)	2900									0	
187	Total Support Services	2000	6,275	807	1,255,060	120,500	125,000	0	0	0	1,507,642	
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			0			0			0	
197	Total Payments to Other Dist & Govt Units (In-State)	4100			0			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			0	
200	DEBT 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 ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300										
210	Debt Service - Other (Describe & Itemize)	5400										
211	Total Debt Service	5000										
212	PROVISION FOR CONTINGENCIES (TR)	6000										
213	Total Direct Disbursements/Expenditures		6,275	807	1,255,060	120,500	125,000	0	0	0	1,507,642	
214	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										341,118	
215	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)											
216	INSTRUCTION (MR/SS)	1000										
217	Regular Program	1100										
218	Pre-K Programs	1125										
219	Special Education Programs (Functions 1200-1200)	1200										
220	Special Education Programs Pre-K	1225										
221	Remedial and Supplemental Programs K-12	1250										
222	Remedial and Supplemental Programs Pre-K	1275										
223	Adult/Continuing Education Programs	1300										
224	CTE Programs	1400										
225	Interscholastic Programs	1500										
226	Summer School Programs	1600										
227	Gifted Programs	1650										
228	Driver's Education Programs	1700										
229	Bilingual Programs	1800										
230	Truant Alternative & Optional Programs	1900										
231	Total Instruction	1000										
232	Support Services - Pupil	2000										
233	Total Disbursements/Expenditures										204,207	
234	Support Services - Pupil	2100										
235	Total Disbursements/Expenditures										204,207	

1	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
236	Attendance & Social Work Services	2110									0
237	Guidance Services	2120		6,300							6,300
238	Health Services	2130		7,800							7,800
239	Psychological Services	2140									0
240	Speech Pathology & Audiology Services	2150									0
241	Other Support Services - Pupils (Describe & Itemize)	2190									0
242	Total Support Services - Pupil	2100		14,100							14,100
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		485							485
245	Educational Media Services	2220									0
246	Assessment & Testing	2230									0
247	Total Support Services - Instructional Staff	2200		485							485
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		3,306							3,306
250	Executive Administration Services	2320		24,755							24,755
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		28,061							28,061
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		31,713							31,713
257	Other Support Services - School Administration (Describe & Itemize)	2490									0
258	Total Support Services - School Administration	2400		31,713							31,713
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510									0
261	Fiscal Services	2520									0
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		91,466							91,466
264	Pupil Transportation Services	2550		74							74
265	Food Services	2560		52,800							52,800
266	Internal Services	2570									0
267	Total Support Services - Business	2500		144,340							144,340
268	Support Services - Central	2600									
269	Direction of Central Support Services	2610									0
270	Planning, Research, Development & Evaluation Services	2620									0
271	Information Services	2630									0
272	Staff Services	2640									0
273	Data Processing Services	2660		16,834							16,834
274	Total Support Services - Central	2600		16,834							16,834
275	Other Support Services - Misc. (Describe & Itemize)	2900									
276	Total Support Services	2000		235,533							235,533
277	COMMUNITY SERVICES (MR/SS)	3000									
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120									0
281	Payments for CIE Programs	4140									0
282	Total Payments to Other Dist & Govt Units	4000		0							0
283	DEBT SERVICE (MR/SS)	5000									
284	Debt Service - Interest on Short-Term Debt	5100									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
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
292	Total Direct Disbursements/Expenditures			440,523							440,523
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										284,486
294											
295	60 - CAPITAL PROJECTS (CP)										

	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											
296	SUPPORT SERVICES (CP)	2000									
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530			58,000		4,921,995				4,979,995
299	Other Support Services - Business (Describe & Itemize)	2900									
300	Total Support Services	2000	0	0	58,000	0	4,921,995	0	0	0	4,979,995
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
302	Payments to other Dist & Govt Units (In-State)	4100									
303	Payments to Regular Programs	4110									
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 (CP)	6000									
309	Total Direct Disbursements/Expenditures		0	0	58,000	0	4,921,995	0	0	0	4,979,995
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										813,138
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										
315	INSTRUCTION (IF)	1000									
316	Regular Programs	1100									
317	Tuition Payment to Charter Schools	1115									
318	Pre-K Programs	1125									
319	Special Education Programs (Functions 1200 - 1220)	1200									
320	Special Education Programs Pre-K	1225									
321	Remedial and Supplemental Programs K-12	1250									
322	Remedial and Supplemental Programs Pre-K	1275									
323	Adult/Continuing Education Programs	1300									
324	CTE Programs	1400									
325	Interscholastic Programs	1500									
326	Summer School Programs	1600									
327	Gifted Programs	1650									
328	Driver's Education Programs	1700									
329	Bilingual Programs	1800									
330	Truant Alternative & Optional Programs	1900									
331	Pre-K Programs - Private Tuition	1910									
332	Regular K-12 Programs - Private Tuition	1911									
333	Special Education Programs K-12 Private Tuition	1912									
334	Special Education Programs Pre-K Tuition	1913									
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									
337	Adult/Continuing Education Programs Private Tuition	1916									
338	CTE Programs Private Tuition	1917									
339	Interscholastic Programs Private Tuition	1918									
340	Summer School Programs Private Tuition	1919									
341	Gifted Programs Private Tuition	1920									
342	Bilingual Programs Private Tuition	1921									
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									
344	Total Instruction ⁴	1000	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110			5,200						5,200
348	Guidance Services	2120									
349	Health Services	2130			1,500						1,500
350	Psychological Services	2140									
351	Speech Pathology & Audiology Services	2150									
352	Other Support Services - Pupils (Describe & Itemize)	2190									
353	Total Support Services - Pupil	2100	0	0	6,700	0	0	0	0	0	6,700
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210									

	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											
356	Educational Media Services	2220									0
357	Assessment & Testing	2230									0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
359	Support Services - General Administration	2300									
360	Board of Education Services	2310									0
361	Executive Administration Services	2320									0
362	Special Area Administration Services	2330									0
363	Claims Paid from Self Insurance Fund	2361			50,000						50,000
364	Risk Management and Claims Services Payments	2365									0
365	Total Support Services - General Administration	2300	0	0	50,000	0	0	0	0	0	50,000
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410									0
368	Other Support Services - School Administration (Describe & Itemize)	2490									0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510									0
372	Fiscal Services	2520									0
373	Facilities Acquisition & Construction Services	2530									0
374	Operation & Maintenance of Plant Services	2540									0
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610									0
381	Planning, Research, Development & Evaluation Services	2620									0
382	Information Services	2630									0
383	Staff Services	2640									0
384	Data Processing Services	2660									0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
386	Other Support Services - Misc. (Describe & Itemize)	2900									0
387	Total Support Services	2000	0	0	56,700	0	0	0	0	0	56,700
388	COMMUNITY SERVICES (TF)	3000									0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									0
390	Payments to Other Dist & Govt Units (In-State)	4100									0
391	Payments for Regular Programs	4110									0
392	Payments for Special Education Programs	4120									0
393	Payments for Adult/Continuing Education Programs	4130									0
394	Payments for CTE Programs	4140									0
395	Payments for Community College Programs	4170									0
396	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
397	Total Payments to Other Dist. & Govt Units (In-State)	4100								0	0
398	Payments for Regular Programs - Tuition	4210									0
399	Payments for Special Education Programs - Tuition	4220									0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0
401	Payments for CTE Programs - Tuition	4240									0
402	Payments for Community College Programs - Tuition	4270									0
403	Payments for Other Programs - Tuition	4280									0
404	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
405	Total Payments to Other Dist. & Govt Units - Tuition (In State)	4200							0		0
406	Payments for Regular Programs - Transfers	4310									0
407	Payments for Special Education Programs - Transfers	4320									0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
409	Payments for CTE Programs - Transfers	4340									0
410	Payments for Community College Program - Transfers	4370									0
411	Payments for Other Programs - Transfers	4380									0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
413	Total Payments to Other Dist. & Govt Units-Transfers (In State)	4300							0		0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0
415	Total Payments to Other Dist. & Govt Units	4000									0

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
416	DEBT SERVICE (TF)	5000									
417	Debt Service - Interest on Short-Term Debt										
418	Tax Anticipation Warrants	5110									
419	Tax Anticipation Notes	5120									
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130									
421	State Aid Anticipation Certificates	5140									
422	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
423	Debt Service - Interest on Long-Term Debt	5200									
424	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									
425	Debt Service - Other (Describe & Itemize)	5400									
426	Total Debt Service	5000									
427	PROVISIONS FOR CONTINGENCIES (TF)	6000									
428	Total Direct Disbursements/Expenditures		0	0	56,700	0	0	0	0	0	56,700
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(41,338)
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			5,345,125						5,345,125
435	Operation & Maintenance of Plant Service	2540									
436	Total Support Services - Business	2500	0	0	5,345,125	0	0	0	0	0	5,345,125
437	Other Support Services - Misc. (Describe & Itemize)	2900									
438	Total Support Services	2000	0	0	5,345,125	0	0	0	0	0	5,345,125
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
440	Payments to Regular Programs	4110									
441	Payments to Special Education Programs	4120									
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
443	Total Payments to Other Districts & Govt Units (FPS)	4000						0	0	0	0
444	DEBT SERVICE (FP&S)	5000									
445	Debt Service - Interest on Short-Term Debt	5100									
446	Tax Anticipation Warrants	5110									
447	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
448	Total Debt Service - Interest on Short-Term Debt	5100									
449	Debt Service - Interest on Long-Term Debt	5200									
450	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									
451	Total Debt Service	5000									
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									
453	Total Direct Disbursements/Expenditures		0	0	5,345,125	0	0	0	0	0	5,345,125
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										271,600

	B	C	D	E	F	G	H
	If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.						
	Revenue Check: OK						
	Expenditure Check: OK						
	Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures	
1	1190			10-2190	\$ 6,037	Crossing Guards Salary & Benefits & Academic Award Supplies	
2	1290			10-2900			
3	1614	\$ 10,500	Prepay Food Sales	10-4190			
4	1690	\$ 35,000	Head Start Lunches	10-4290			
5	1790			10-4390			
6	1819			10-4400			
7	1829			10-5150			
8	1890	\$ 166	Lost Textbooks Replacement	20-2190			
9	1993			20-2900			
10	1999	\$ 10,852,748	Income from Sale of Building Trades House and e-rate and bonds	20-4190			
11	2300			20-4400			
12	3099			20-5150			
13	3199			30-4190			
14	3299			30-5150			
15	3499			30-5300	\$ 1,230,000	Refunding Bonds	
16	3599	\$ 100,747	Teacher Vacancy Grant	30-5400	\$ 750,000	Purchase of SLGs for 2024A Bond Refunding	
17	4009			40-2190			
18	4090			40-2900			
19	4199			40-4190			
20	4299			40-4400			
21	4399			40-5150			
22	4499			40-5300			
23	4699			40-5400			
24	4799			50-2190			
25	4998	\$ 198,310	Stronger Connections Grant	50-2490			
26				50-2900			
27				50-5150			
28				60-2900			
29				60-4190			
30				80-2190			
31				80-2490			
32				80-2900			
33				80-4190			
34				80-4290			
35				80-4390			
36				80-4400			
37				80-5150			
38				80-5300			
39				80-5400			
40				90-2900			
41				90-4190			
42				90-5150			
43				90-5300			
44							
45							
46							
47							
48							

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	12,609,047	2,310,536	1,848,760	197,870	16,966,213
Direct Expenditures	13,057,526	2,241,926	1,507,642		16,807,094
Difference	(448,479)	68,610	341,118	197,870	159,119
Estimated Fund Balance - June 30, 2025	7,391,377	1,731,843	1,321,153	3,708,822	14,153,195

Balanced budget; no Deficit Reduction Plan is required.

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

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

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

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

	A	B	C	D	E	F	G	
1	<i>*School Districts Only</i>		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2024-2025					
2								
3	45079140026							
4	<i>District Number</i>							
5	Sparta CUSD 140							
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		7,839,856	1,663,233	980,035	3,510,952	13,994,076	
8	RECEIPTS/REVENUES		Acct #					
9	LOCAL SOURCES		1000	4,223,027	1,460,536	417,617	197,870	6,299,050
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	13,000	0	0		13,000
11	STATE SOURCES		3000	6,397,924	850,000	1,431,143	0	8,679,067
12	FEDERAL SOURCES		4000	1,975,096	0	0	0	1,975,096
13	Total Receipts/Revenues			12,609,047	2,310,536	1,848,760	197,870	16,966,213
14	DISBURSEMENTS/EXPENDITURES		Funct #					
15	INSTRUCTION		1000	8,213,160				8,213,160
16	SUPPORT SERVICES		2000	3,420,833	2,236,926	1,507,642		7,165,401
17	COMMUNITY SERVICES		3000	21,336	0	0		21,336
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	1,392,197	0	0		1,392,197
19	DEBT SERVICES		5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES		6000	10,000	5,000	0		15,000
21	Total Disbursements/Expenditures			13,057,526	2,241,926	1,507,642		16,807,094
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(448,479)	68,610	341,118	197,870	159,119
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)			0	0	0	0	0
25	OTHER USES OF FUNDS (8000)			0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS			0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE			7,391,377	1,731,843	1,321,153	3,708,822	14,153,195

	A	B	H	I	J	K	L
1	*School Districts Only		ESTIMATED BUDGET FY2025-2026				
2	45079140026						
3	<i>District Number</i>						
4	Sparta CUSD 140						
5	<i>District Name</i>						
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		7,391,377	1,731,843	1,321,153	3,708,822	14,153,195
8	RECEIPTS/REVENUES						
9		Acct #					
10	LOCAL SOURCES		1000				0
11	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000				0
12	STATE SOURCES		3000				0
13	FEDERAL SOURCES		4000				0
14	Total Receipts/Revenues		0	0	0	0	0
15	DISBURSEMENTS/EXPENDITURES						
16		Funct #					
17	INSTRUCTION		1000				0
18	SUPPORT SERVICES		2000				0
19	COMMUNITY SERVICES		3000				0
20	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000				0
21	DEBT SERVICES		5000				0
22	PROVISION FOR CONTINGENCIES		6000				0
23	Total Disbursements/Expenditures		0	0	0		0
24	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
25	OTHER SOURCES/USES OF FUNDS						
26	OTHER SOURCES OF FUNDS (7000)						0
27	OTHER USES OF FUNDS (8000)						0
28	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
29	ESTIMATED ENDING FUND BALANCE		7,391,377	1,731,843	1,321,153	3,708,822	14,153,195

	A	B	M	N	O	P	Q
1	<i>*School Districts Only</i>		ESTIMATED BUDGET FY2026-2027				
2							
3	45079140026						
4	<i>District Number</i>						
5	Sparta CUSD 140						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		7,391,377	1,731,843	1,321,153	3,708,822	14,153,195
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		7,391,377	1,731,843	1,321,153	3,708,822	14,153,195

	A	B	R	S	T	U	V
1	<i>*School Districts Only</i>		ESTIMATED BUDGET FY2027-2028				
2							
3	45079140026						
4	<i>District Number</i>						
5	Sparta CUSD 140						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		7,391,377	1,731,843	1,321,153	3,708,822	14,153,195
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		7,391,377	1,731,843	1,321,153	3,708,822	14,153,195

	A	B	W	X	Y	Z
1	*School Districts Only		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: <input type="text"/> <i>(Enter as MM/DD/YY)</i>			
2						
3	45079140026					
4	<i>District Number</i>					
5	Sparta CUSD 140					
6	<i>District Name</i>		FY2024-2025	FY2025-2026	FY2026-2027	FY2027-2028
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		13,994,076	14,153,195	14,153,195	14,153,195
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	6,299,050	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	13,000	0	0	0
11	STATE SOURCES	3000	8,679,067	0	0	0
12	FEDERAL SOURCES	4000	1,975,096	0	0	0
13	Total Receipts/Revenues		16,966,213	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	8,213,160	0	0	0
16	SUPPORT SERVICES	2000	7,165,401	0	0	0
17	COMMUNITY SERVICES	3000	21,336	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,392,197	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	15,000	0	0	0
21	Total Disbursements/Expenditures		16,807,094	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		159,119	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		14,153,195	14,153,195	14,153,195	14,153,195

====

1.

2.

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

Fiscal Year 2024-2025

through Fiscal Year 2027-2028

Sparta CUSD 140 45079140026

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.

Background and Narrative of Budget Reductions:

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 SPARTA C U SCHOOL DIST 140

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

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

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

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

Invest in ELA curriculum and resources, implement new intervention strategies/methods through MTSS plan students will receive differentiated instruction along with interventions and data collected through NWEA and Aimsweb assessments. Implement illustrative Mathematics math curriculum and provide ongoing professional development. Partner with Illinois Student Assistance Council to assess curriculum, class offerings, and clubs related to CTE and post-secondary pathways. Monitor progress through NWEA benchmark data and IAR/ISA assessment data.

2) Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)

Top Strategy 1	Top Strategy 2	Top Strategy 3
Maintain or decrease class sizes	Improve programs, curriculum, and/or learning tools	Maintain or expand college and career readiness options (e.g., CTE programming, AP/IB programming, dual credit/dual enrollment programming)

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

Part II: Planned Use of Evidence-Based Funding

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

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

Evidence-Based Funding Organizational Unit Results (FY 2024)	Final Resources / Adequacy Target = Percent of Adequacy	1,124.27	Adequacy Target	\$15,535,407
	Final Resources	\$12,140,689	Percent of Adequacy	78%
	Base Funding Minimum + Tier Funding = Gross State Contribution	2	Gross State Contribution	\$6,807,184
	Within FY 2024 Gross State Contribution, Resources Attributable to Specific Populations	\$6,680,773	FY 2024 Tier Funding	\$126,411
		\$1,223,624		
	\$0			
	\$468,520			

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

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

FY 2025 Tier Funding	Funding Type (Select)
\$252,942	Actual

Data Source 1		Data Source 2		Data Source 3	
Student growth and achievement data, disaggregated by student groups		State Performance Plan Indicators for Special Education		Annual Financial Report data	
2) Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)	Bilingual Program Director(s)	Principals	Yes	Bilingual Parent Advisory Committee	
	Special Ed. Program Director(s)	School Improvement Teams	Yes	Other Parent Group(s)	
	Other Program Leaders	Teacher or Support Staff Unions	Yes	Community Focus Group(s)	
	School Board Members	Other School Staff	Yes	Other	
3) Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)	The school district uses the 5 Essentials Survey data, IL school report card data, state designation data, and a strategic planning process to gather input and communicate to internal and external stakeholders.				
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.)	Priority Investment 1		Priority Investment 2		Priority Investment 3
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.)	Instructional Materials		Core Teachers		Professional Development
If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)					
Cost Factor Table					
The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2024 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at https://www.isbe.net/ebfspendingplan .					
Column G: If the Organizational Unit will receive at least \$5,000 in FY 2025 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2025 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in Q2.1/cell G31 above must equal the sum in cell G90 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93.					
Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2025 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.					
5) Core Investments	Amount in FY 2024 Adjusted Adequacy Target	Budgeted FY 2025 Investments with New Tier Funding	Budgeted FY 2025 Expenditures (All Resources)	Optional District Narratives	
	\$3,548,028	[Required] \$140,000	[Optional]	Enter optional context for core investment decisions.	
	Core Teachers	\$3,548,028			
	Specialist Teachers	\$851,437			
	Instructional Facilitator	\$367,693			
	Core Intervention Teacher	\$149,531			
	Substitute Teachers	\$122,830			
	Guidance Counselor	\$249,216			
	Nurse	\$82,020			
	Supervisory Aide	\$137,936			
Librarian	\$166,668				
Librarian Aide	\$99,710				
Principal	\$247,257				
Assistant Principal	\$212,869				

School Site Staff		\$165,517		
Subtotal		\$6,400,672	\$140,000	

Per Student Investments		Gifted	\$100,284	\$32,942	Enter optional context for per student investment decisions.	
	Professional Development	\$140,534		\$32,942		
	Instructional Materials	\$365,388		\$80,000		
	Assessments	\$38,225				
	Computer & Tech Equipment	\$641,958				
	Student Activities	\$412,271				
	Maintenance & Operations	\$1,550,131				
	Central Office	\$1,053,441				
	Employee Benefits	\$3,050,129				
	Subtotal*	\$7,225,344		\$112,942		
	Low-Income Intervention Teacher	\$266,610				
	Low-Income Pupil Support Staff	\$266,610				
	Low-Income Extended Day Teacher	\$277,828				
	Low-Income Summer School Teacher	\$277,828				
	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	\$525,960				
	Sp Ed Instructional Assistant	\$213,052				
	Sp Ed Psychologist	\$81,502				
	Subtotal	\$1,909,391				
	Other Investments					
	Total**	\$15,535,407		\$252,942		
	*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal.					
	**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2024 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.					
	If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)					
	Part III: Support for Special Student Groups					
	EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statute these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in cells G100-G102 below. If the Organizational Unit received at least \$5,000 for any of the student groups, a response to the questions below is required. For amounts less than \$5,000, a response is optional. All other EBF funds may be spent in any manner deemed appropriate by the school district.					
	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.					
1)	FY 2025 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY25 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-Income Students	English Learners	Special Education	Enter Amounts	Select type
					\$1,256,051	Actual
					\$0	Actual
					\$486,656	Actual
	*Note: Allocations for each of the three student groups are published annually at isbe.net/ebflist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.					

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

Plan Assurances

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

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

1) "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners."
 N/A No

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."
Required No N/A

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

4) Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2024-25.
 BPAC Meeting (MM/DD/YYYY)
 Name of Chair

Spending Plan Completion Tracker

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

Question	Status	Acceptance Criteria
Part 1, Q1	Complete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Complete	A different response must be selected in G11, I11, and L11; cells cannot be blank.
Part 1, Q2 (Narrative)	Complete	Response required only if "Other" selected in G11, I11, or L11; character length of response must be >10 and <=1000, including spaces.
Part 2, Q1	Complete	A numeric value must be entered in cell G31 (estimated or actual Tier Funding, or 0 if appropriations did not include Tier Funding). A type must be selected in cell H31.
Part 2, Q2	Complete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2, Q3	Complete	At least one response must be selected.
Part 2, Q4	Complete	Cells G43, I43, and L43 cannot be blank. "Other" may be selected more than once, but other responses may not be repeated.
Part 2, Q4 (Narrative)	Complete	Response required only if "Other" selected in G43, I43, or L43; character length of response must be >10 and <=1000, including spaces.
Part 2, Q5 (Cell G90)	Complete	Cell G90 must be equal to the value in cell G91.
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: Sparta CUSD 140
 RCDT Number: 45079140026

Funct. No.	Description	Estimated Actual Expenditures, Fiscal Year 2024				Budgeted Expenditures, Fiscal Year 2025				
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total	
1.	Executive Administration Services	385,894		0	385,894	398,514		0	398,514	
2.	Special Area Administration Services	0			0	0		0	0	
3.	Other Support Services - School Administration	0			0	0		0	0	
4.	Direction of Business Support Services	0			0	0		0	0	
5.	Internal Services	0			0	0		0	0	
6.	Direction of Central Support Services	0			0	0		0	0	
7.	Deduct - Early Retirement or other pension obligations required by state law and included above.				0				0	
8.	Totals	385,894	0	0	385,894	398,514	0	0	398,514	
9.	Estimated Percent Increase (Decrease) for FY2025 (Budgeted) over (Actual) FY 2024									3%

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

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

See School Code Section 10-20.21 - Contracts

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

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5 The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to 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.	ERROR - TYPE BOARD NAMES
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2023 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Estimated Activity Fund Beginning Fund Balance July, 1 2023 (Cell C83) (Cell must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on GASB 87 Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 - Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on GASB 87 Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2023 (CashSum 5 tab, All Funds) cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell B)	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