

District Type:

- School District
- Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2022 - June 30, 2023

Accounting Basis:

Cash

Date of Amended Budget:

(MM/DD/YY)

District Name:

Effingham CUSD 40

District RCDT No:

03-025-0400-26

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

If your FY2022 AFR states that you need to do a deficit reduction plan and your FY2023 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Effingham CUSD 40, County of Effingham,
State of Illinois, for the Fiscal Year beginning July 1, 2022 and ending June 30, 2023.

WHEREAS the Board of Education of Effingham CUSD 40,
County of Effingham, 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 _____ day of _____, 20____, 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, 2022 and ending June 30, 2023.

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 _____ day of _____, 20____ by a roll call vote of _____ Yeas, and _____ Nays, to wit:

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

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
 ** Type in the members who voted "YEA" or "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 to **School Finance Report (SFR)**: <https://sec1.isbe.net/attachmqr/default.aspx>
Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1	Description: Enter Whole Numbers Only											
2	ESTIMATED BEGINNING FUND BALANCE (Without Student Activity Funds) as of July 1, 2022		11,668,529	1,884,774	161,410	4,174,400	1,039,541	0	2,460,872	555,574	626,125	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	14,133,059	3,687,028	1,626,696	1,163,344	667,943	0	322,571	1,855,871	272,571	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
7	STATE SOURCES	3000	6,636,236	0	0	1,159,520	0	0	0	0	0	
8	FEDERAL SOURCES	4000	5,165,000	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ^a		25,934,295	3,687,028	1,626,696	2,322,864	667,943	0	322,571	1,855,871	272,571	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	4,558,878									
11	Total Receipts/Revenues		30,493,173	3,687,028	1,626,696	2,322,864	667,943	0	322,571	1,855,871	272,571	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	19,614,458				428,112			592,898		
14	SUPPORT SERVICES	2000	5,579,921	4,774,265		3,223,270	662,709	0		1,293,325	245,900	
15	COMMUNITY SERVICES	3000	10,350	0		0	148			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,110,087	0	0	0	241	0	0	0	0	
17	DEBT SERVICES	5000	0	0	1,625,656	352,001	0	0	0	0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0	0	0	0	
19	Total Direct Disbursements/Expenditures ^a		26,314,816	4,774,265	1,625,656	3,575,271	1,091,210	0		1,886,223	245,900	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	4,558,878	0	0	0	0	0	0	0	0	
21	Total Disbursements/Expenditures		30,873,694	4,774,265	1,625,656	3,575,271	1,091,210	0		1,886,223	245,900	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(380,521)	(1,087,237)	1,040	(1,252,407)	(423,267)	0	322,571	(30,352)	26,671	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110		750,000								
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess FirePre & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated FirePre & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400			46,227							
40	Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			1,401							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990				847,572						

BUDGET SUMMARY

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
		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	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>											
2	Description: Enter Whole Numbers Only											
46	Total Other Sources of Funds ⁸		0	750,000	47,628	1,028,172	0	0	0	0	0	0

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
	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	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>											
2												
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110										
51	Transfer of Working Cash Fund Interest	8120							750,000			
52	Transfer Among Funds	8130							0			
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Pre & Safety Tax & Interest ⁷ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulator Fire Pre & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on GASB 87 Leases	8410	46,227									
58	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases	8420										
59	Other Revenue Pledged to Pay Principal on GASB 87 Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases	8440										
61	Taxes Pledged to Pay Interest on GASB 87 Leases	8510	1,401									
62	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases	8520										
63	Other Revenue Pledged to Pay Interest on GASB 87 Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenue Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenue Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenue Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		47,628	0	0	0	0	0	750,000	0	0	0
80	Total Other Sources/Uses of Fund		(47,628)	750,000	47,628	1,028,172	0	0	(750,000)	0	0	0
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) ²⁶ as of June 30, 2023		11,240,380	1,547,537	210,078	3,950,165	616,274	0	2,033,443	525,222	652,796	
82	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2022		496,251									
83	RECEIPTS/REVENUES (For Student Activity Funds)		595,000									
84	Total Student Activity Direct Receipts/Revenues (Total Sources) ¹⁷⁹⁹		595,000									
85	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)		533,053									
86	Total Student Activity Direct Disbursements/Expenditures		533,053									
87	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		61,947									
88	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2023		558,198									
89												
90												

	A	B	C	D	E	F	G	H	I	J	K	L
	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
	Description: Enter Whole Numbers Only											
1	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2022		12,164,780	1,884,774	161,410	4,174,400	1,039,941	0	2,460,872	555,574	626,125	
2	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
91	LOCAL SOURCES	1000	14,728,059	3,687,028	1,626,696	1,163,344	667,943	0	322,571	1,855,871	272,571	
92	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
93	STATE SOURCES	3000	6,636,236	0	0	1,159,520	0	0	0	0	0	
94	FEDERAL SOURCES	4000	5,165,000	0	0	0	0	0	0	0	0	
95	Total Direct Receipts/Revenues*		26,529,295	3,687,028	1,626,696	2,322,864	667,943	0	322,571	1,855,871	272,571	
96	Receipts/Revenues for "On Behalf" Payments ?	3998	4,558,878	0	0	0	0	0	0	0	0	
97	Total Receipts/Revenues		31,088,173	3,687,028	1,626,696	2,322,864	667,943	0	322,571	1,855,871	272,571	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	20,147,511				428,112			592,898		
102	SUPPORT SERVICES	2000	5,579,921	4,774,265		3,223,270	662,709	0		1,293,325	245,900	
103	COMMUNITY SERVICES	3000	10,350	0	0	0	148	0	0	0	0	
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,110,087	0	0	0	241	0	0	0	0	
105	DEBT SERVICES	5000	0	0	1,625,656	352,001	0	0	0	0	0	
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0	0	0	0	
107	Total Direct Disbursements/Expenditures ⁹		26,847,869	4,774,265	1,625,656	3,575,271	1,091,210	0	0	1,886,223	245,900	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	4,558,878	0	0	0	0	0	0	0	0	
109	Total Disbursements/Expenditures		31,406,747	4,774,265	1,625,656	3,575,271	1,091,210	0	0	1,886,223	245,900	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(318,574)	(1,087,237)	1,040	(1,252,407)	(423,267)	0	322,571	(30,352)	26,671	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds ⁸		0	750,000	47,628	1,028,172	0	0	0	0	0	
114	OTHER USES OF FUNDS (8000)											
115	Total Other Uses of Funds ⁹		47,628	0	0	0	0	0	750,000	0	0	
116	Total Other Sources/Uses of Fund		(47,628)	750,000	47,628	1,028,172	0	0	(750,000)	0	0	
117	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2023		11,798,578	1,547,537	210,078	3,950,165	616,274	0	2,033,443	525,222	652,796	
118	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
119			(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
120												
121												
122												
123	Object Name											
124	Salaries	100	15,901,707	1,559,803		690,927		0		925,435	0	19,077,872
125	Employee Benefits	200	2,733,442	287,475		222,438	1,091,210	0		13,073	0	4,347,638
126	Purchased Services	300	2,348,197	515,982	0	84,133				937,715	80,500	3,966,527
127	Supplies & Materials	400	4,738,980	606,650		307,700				10,000	3,000	5,666,330
128	Capital Outlay	500	526,800	1,804,235		1,917,572				0	162,400	4,411,007
129	Other Objects	600	65,690	120	1,625,656	352,501	0	0	0	0	0	2,043,967
130	Non-Capitalized Equipment	700	0	0	0	0	0	0	0	0	0	0
131	Termination Benefits	800	0	0	0	0	0	0	0	0	0	0
132	Total Expenditures		26,314,816	4,774,265	1,625,656	3,575,271	1,091,210	0	2,033,443	1,886,223	245,900	39,513,341

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
3	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds) as of July 1, 2022		11,688,529	1,884,774	161,410	1,174,400	1,039,541	0	2,460,872	555,574	626,125
4	Total Direct Receipts & Other Sources ⁸		25,934,295	4,437,028	1,674,324	3,351,036	667,943	0	322,571	1,855,871	272,571
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		25,934,295	4,437,028	1,674,324	3,351,036	667,943	0	322,571	1,855,871	272,571
12	Total Amount Available		37,602,824	6,321,802	1,835,734	7,525,436	1,707,484	0	2,783,443	2,411,445	898,696
13	Total Direct Disbursements & Other Uses ⁹		26,362,444	4,774,265	1,625,656	3,575,271	1,091,210	0	750,000	1,886,223	245,900
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		26,362,444	4,774,265	1,625,656	3,575,271	1,091,210	0	750,000	1,886,223	245,900
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2023		17,240,380	1,547,537	210,078	3,950,165	616,274	0	2,033,443	525,222	652,796
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND ⁷ as of July 1, 2022		496,251								
24	Total Direct Receipts & Other Sources ⁸		595,000								
25	Total Amount Available		1,091,251								
26	Total Direct Disbursements & Other Uses ⁹		533,053								
27	Activity funds ENDING CASH BALANCE ON HAND ⁷ as of June 30, 2023		558,198								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds) as of July 1, 2022		12,164,780	1,884,774	161,410	4,174,400	1,039,541	0	2,460,872	555,574	626,125
30	Total Direct Receipts & Other Sources ⁸		26,529,295	4,437,028	1,674,324	3,351,036	667,943	0	322,571	1,855,871	272,571
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		26,529,295	4,437,028	1,674,324	3,351,036	667,943	0	322,571	1,855,871	272,571
33	Total Amount Available		38,694,075	6,321,802	1,835,734	7,525,436	1,707,484	0	2,783,443	2,411,445	898,696
34	Total Direct Disbursements & Other Uses ⁹		26,895,497	4,774,265	1,625,656	3,575,271	1,091,210	0	750,000	1,886,223	245,900
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		26,895,497	4,774,265	1,625,656	3,575,271	1,091,210	0	750,000	1,886,223	245,900
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds) as of June 30, 2023		11,798,578	1,547,537	210,078	3,950,165	616,274	0	2,033,443	525,222	652,796

ESTIMATED RECEIPTS/REVENUES

	B	C	D	E	F	G	H	I	J	K	L
	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											
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					4,100					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	70,000	15,000	500	56,000	2,000		70,000	1,000	20,000
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		70,000	15,000	500	56,000	2,000	0	70,000	1,000	20,000
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	1,055,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	73,600								
74	Other Food Service (Describe & Itemize)	1690	15,250								
75	Total Food Service		1,143,850								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	52,845								
78	Admissions - Other	1719	23,200								
79	Fees	1720	150,360								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Fund Revenues	1799	595,000								
83	Total District/School Activity Income (without Student Activity Funds 1799)		226,405	0							
84	Total District/School Activity Income (with Student Activity Funds 1799)		821,405								
85	TEXTBOOK INCOME	1800									
86	Textbook Rentals - Regular Textbooks	1811	86,000								
87	Textbook Rentals - Summer School Textbooks	1812									
88	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
89	Textbook Rentals - Other (Describe & Itemize)	1819									
90	Textbook Sales - Regular Textbooks	1821									
91	Textbook Sales - Summer School	1822									
92	Textbook Sales - Adult/Continuing Education	1823									
93	Textbook Sales - Other (Describe & Itemize)	1829									
94	Other Textbook Income (Describe & Itemize)	1890									
95	Total Textbooks		86,000								

	B	C	D	E	F	G	H	I	J	K	L
	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
2	OTHER REVENUE FROM LOCAL SOURCES										
96	Rentals	1900									
97	Contributions and Donations from Private Sources	1910		113,734							
98	Impact Fees from Municipal or County Governments	1920	188,000								
99	Services Provided Other Districts	1930									
100	Refund of Prior Years' Expenditures	1940	5,000								
101	Payments of Surplus Moneys from TIF Districts	1950									
102	Drivers' Education Fees	1960	32,000								
103	Proceeds from Vendors' Contracts	1970	0	0	0	0	0	0	0	0	0
104	School Facility Occupation Tax Proceeds	1983									
105	Payment from Other Districts	1991									
106	Sale of Vocational Projects	1992									
107	Other Local Fees (Describe & Itemize)	1993									
108	Other Local Revenues (Describe & Itemize)	1999	1,289,000	448,000		93,000				2,430	
109	Total Other Revenue from Local Sources		1,514,000	561,734	0	93,000	0	0	0	2,430	0
110	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	14,133,059	3,687,028	1,626,696	1,163,344	667,943	0	322,571	1,855,871	272,571
111	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		14,728,059								
112	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
113	Flow-Through Revenue from State Sources	2100									
114	Flow-Through Revenue from Federal Sources	2200									
115	Other Flow-Through Revenue (Describe & Itemize)	2300									
116	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0	0	0	0	0	0	0	0
117	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
118	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
119	Evidence Based Funding Formula (Section 18-8.15)	3001	6,398,736								
120	Reorganization Incentives (Accounts 3005-3021)	3005									
121	Fast Growth District Grants	3030									
122	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
123	Total Unrestricted Grants-In-Aid		6,398,736	0	0	0	0	0	0	0	0
124	RESTRICTED GRANTS-IN-AID (3100-3900)										
125	SPECIAL EDUCATION										
126	Special Education - Private Facility Tuition	3100									
127	Special Education - Funding for Children Requiring Sp Ed Services	3105									
128	Special Education - Personnel	3110									
129	Special Education - Orphanage - Individual	3120	75,000								
130	Special Education - Orphanage - Summer Individual	3130									
131	Special Education - Summer School	3145									
132	Special Education - Other (Describe & Itemize)	3199	75,000	0							
133	Total Special Education		150,000	0							
134	CAREER AND TECHNICAL EDUCATION (CTE)										
135	CTE - Technical Education - Tech Prep	3200									
136	CTE - Secondary Program Improvement (CTE)	3220	100,000								
137	CTE - WECEP	3225									
138	CTE - Agriculture Education	3235									
139	CTE - Instructor Practicum	3240									
140	CTE - Student Organizations	3270									
141	CTE - Other (Describe & Itemize)	3299									
142	Total Career and Technical Education		100,000	0							
143											

ESTIMATED RECEIPTS/REVENUES

	B	C	D	E	F	G	H	I	J	K	L
1	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
2											
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	10,500								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	50,000								
151	Adult Education (from ICCB)	3410									
152	Adult Education - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				789,520					
155	Transportation - Special Education	3510				370,000					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		1,159,520	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	2,000								
171	Total Restricted Grants-In-Aid		237,500	0	0	1,159,520	0	0	0	0	0
172	Total Receipts/Revenues from State Sources	3000	6,636,236	0	0	1,159,520	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4005-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4090									
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 GOVT. THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Flexibility and Accountability	4100									
187	Title V - SEA Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0	0	0	0	0	0	0	0

	B	C	D	E	F	G	H	I	J	K	L
	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											
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program		430,000								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	110,000								
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		540,000				0				
201	TITLE I										
202	Title I - Low Income	4300	700,000								
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		700,000	0			0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - 21st Century	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		0	0			0				
212	FEDERAL - SPECIAL EDUCATION										
213	Federal Special Education - Preschool Flow-Through	4600	60,000								
214	Federal Special Education - Preschool Discretionary	4605									
215	Federal Special Education - IDEA Flow Through	4620	800,000								
216	Federal Special Education - IDEA Room & Board	4625	20,000								
217	Federal Special Education - IDEA Discretionary	4630									
218	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
219	Total Federal Special Education		880,000	0			0				
220	CTE - PERKINS										
221	CTE - Perkins-Title III E Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799									
223	Total CTE - Perkins		0	0			0				
224	Federal - Adult Education	4810									
225	ARRA - General State Aid - Education Stabilization	4850									
226	ARRA - Title I - Low Income	4851									
227	ARRA - Title I - Neglected, Private	4852									
228	ARRA - Title I - Delinquent, Private	4853									
229	ARRA - Title I - School Improvement (Part A)	4854									
230	ARRA - Title I - School Improvement (Section 1003g)	4855									
231	ARRA - IDEA - Part B - Preschool	4856									
232	ARRA - IDEA - Part B - Flow-Through	4857									
233	ARRA - Title IID - Technology - Formula	4860									
234	ARRA - Title IID - Technology - Competitive	4861									
235	ARRA - McKinney - Vento Homeless Education	4862									
236	ARRA - Child Nutrition Equipment Assistance	4863									
237	Impact Aid Formula Grants	4864									
238	Impact Aid Competitive Grants	4865									
239	Qualified Zone Academy Bond Tax Credits	4866									
240	Qualified School Construction Bond Credits	4867									
241	Build America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Government Services Stabilization	4870									

ESTIMATED RECEIPTS/REVENUES

	B	C	D	E	F	G	H	I	J	K	L
	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											
244	Other ARRA Funds - II	4871									
245	Other ARRA Funds - III	4872									
246	Other ARRA Funds - IV	4873									
247	Other ARRA Funds - V	4874									
248	ARRA - Early Childhood	4875									
249	Other ARRA Funds - VII	4876									
250	Other ARRA Funds - VIII	4877									
251	Other ARRA Funds - IX	4878									
252	Other ARRA Funds - X	4879									
253	Other ARRA Funds - Ed Job Fund Program	4880									
254	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
255	Race to the Top Program	4901									
256	Race to the Top - Preschool Expansion Grant	4902									
257	Title III - Instruction for English Learners & Immigrant Students	4905									
258	Title III - English Language Acquisition	4909									
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower - Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	125,000								
262	Federal Charter Schools	4960									
263	State Assessment Grants	4981									
264	Grant for State Assessments and Related Activities	4982									
265	Medicaid Matching Funds - Administrative Outreach	4991	65,000								
266	Medicaid Matching Funds - Fee-For-Service Program	4992	165,000								
267	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	2,690,000								
268	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		5,165,000	0	0	0	0	0	0	0	0
269	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	5,165,000	0	0	0	0	0	0	0	0
270	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		25,934,295	3,687,028	1,626,696	2,322,864	667,943	0	322,571	1,855,871	272,571
271	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		26,529,295								

	B	C	D	E	F	G	H	I	J	K	L
	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
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	6,932,767	1,421,663	13,647	3,443,375	350,000	0	0	0	12,161,452
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	103,058	1,285	178	40,000	21,800				166,321
8	Special Education Programs (Functions 1200 - 1220)	1200	3,825,990	623,030	28,412	71,000		1,600			4,550,032
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	397,961	84,488	700,569						1,183,018
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	537,099	71,344	1,347	20,000					629,790
14	Interscholastic Programs	1500	391,699	22,971	54,166	87,000		16,500			572,336
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	172,453	15,032	247						187,732
18	Bilingual Programs	1800	147,862	14,408	1,507						163,777
19	Traut Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	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	Traut Alternative/Optional Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	Total Instruction ^a (Without Student Activity Funds 1999)	1000	12,508,889	2,254,221	800,073	3,661,375	371,800	18,100	0	0	19,614,458
35	Total Instruction ¹⁴ (With Student Activity Funds 1999)	1000	12,508,889	2,254,221	800,073	3,661,375	371,800	551,153	0	0	20,147,511
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	119,161	1,543	676						121,380
39	Guidance Services	2120	557,225	86,296	1,993						645,514
40	Health Services	2130			20,000						20,000
41	Psychological Services	2140	212,823	48,045	21,264						282,132
42	Speech Pathology & Audiology Services	2150									0
43	Other Support Services - Pupils (Describe & Itemize)	2190				23,300					23,300
44	Total Support Services - Pupil	2100	889,209	135,884	43,933	23,300	0	0	0	0	1,092,326
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	44,826	2,015	185,304						232,145
47	Educational Media Services	2220	58,641	57	192	28,000					86,890
48	Assessment & Testing	2230									0
49	Total Support Services - Instructional Staff	2200	103,467	2,072	185,496	28,000	0	0	0	0	319,035
50	Support Services - General Administration	2300									
51	Board of Education Services	2310			8,500	5,000					13,500
52	Executive Administration Services	2320	221,968	32,125	55,613	91,385		24,200			425,291
53	Special Area Administration Services	2330									0
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0
55	Total Support Services - General Administration	2300	221,968	32,125	64,113	96,385	0	24,200	0	0	438,791

	B	C	D	E	F	G	H	I	J	K	L
	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
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	1,054,446	113,055	9,094	1,000		4,500			1,182,095
58	Other Support Services - School Administration (Describe & Itemize)	2490									0
59	Total Support Services - School Administration	2400	1,054,446	113,055	9,094	1,000	0	4,500	0	0	1,182,095
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510	130,491	28,434	29,587	141,720	60,000	2,000			392,232
62	Fiscal Services	2520	212,297	12,928	585						225,810
63	Operation & Maintenance of Plant Services	2540			85,000	214,700					299,700
64	Pupil Transportation Services	2550									0
65	Food Services	2560	770,740	154,591	20,153	572,500	95,000	3,300			1,616,284
66	Internal Services	2570									0
67	Total Support Services - Business	2500	1,113,528	195,953	135,325	928,920	155,000	5,300	0	0	2,534,026
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630									0
72	Staff Services	2640									0
73	Data Processing Services	2660									0
74	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
75	Other Support Services - Misc. (Describe & Itemize)	2900			58						58
76	Total Support Services	2000	3,382,618	479,089	438,019	1,077,605	155,000	47,590	0	0	5,579,921
77	COMMUNITY SERVICES (ED)	3000	10,200	132	18						10,350
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
79	Payments to Other Dist & Govt Units (In-State)	4100									
80	Payments for Regular Programs	4110									0
81	Payments for Special Education Programs	4120			1,010,000						1,010,000
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140			100,087						100,087
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
86	Total Payments to Other Dist & Govt Units (In-State)	4100			1,110,087			0			1,110,087
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220									0
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240									0
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102	Total Payments to Other Dist & Govt Units (Out of State)	4300			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	Total Payments to Other Dist & Govt Units	4000			1,110,087			0			1,110,087

	B	C	D	E	F	G	H	I	J	K	L
	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											
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									
113	Debt Service - Interest on Long-Term Debt	5200									
114	Total Debt Service	5000									
115	PROVISION FOR CONTINGENCIES (ED)	6000									
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		15,901,707	2,733,442	2,348,197	4,738,980	526,800	65,690	0	0	26,314,816
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		15,901,707	2,733,442	2,348,197	4,738,980	526,800	598,743	0	0	26,847,869
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(380,521)
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(318,574)
121	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
122	SUPPORT SERVICES (O&M)	2000									
123	Support Services - Pupil	2100									
124	Other Support Services - Pupils (Describe & Itemize)	2190									
125	Support Services - Business	2500									
126	Direction of Business Support Services	2510									
127	Facilities Acquisition & Construction Services	2530					750,000				750,000
128	Operation & Maintenance of Plant Services	2540	1,559,803	287,475	515,982	606,650	1,054,235				4,024,145
129	Pupil Transportation Services	2550									
130	Food Services	2560									
131	Total Support Services - Business	2500	1,559,803	287,475	515,982	606,650	1,804,235	0	0	0	4,774,145
132	Other Support Services - Misc. (Describe & Itemize)	2900									
133	Total Support Services	2000	1,559,803	287,475	515,982	606,650	1,804,235	120	0	0	4,774,265
134	COMMUNITY SERVICES (O&M)	3000									
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
136	Payments to Other Dist & Govt Units (In-State)	4100									
137	Payments for Regular Programs	4110									
138	Payments for Special Education Programs	4120									
139	Payments for CTE Program	4140									
140	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
141	Total Payments to Other Dist & Govt Units (In-State)	4100			0						
142	Payments to Other Dist & Govt Units (Out of State)	4400									
143	Total Payments to Other Dist & Govt Unit	4000			0			0			
144	DEBT SERVICE (O&M)	5000									
145	Debt Service - Interest on Short-Term Debt	5100									
146	Tax Anticipation Warrants	5110									
147	Tax Anticipation Notes	5120									
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130									
149	State Aid Anticipation Certificates	5140									
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
151	Total Debt Service - Interest on Short-Term Debt	5100									
152	Debt Service - Interest on Long-Term Debt	5200									
153	Total Debt Service	5000									
154	PROVISION FOR CONTINGENCIES (O&M)	6000									
155	Total Direct Disbursements/Expenditures		1,559,803	287,475	515,982	606,650	1,804,235	120	0	0	4,774,265
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,087,237)
157											

	B	C	D	E	F	G	H	I	J	K	L
	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
158	30 - DEBT SERVICE FUND (DS)										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
160	Payments to Other Dist & Govt Units (In-State)	4100									
161	Payments for Regular Programs	4110									0
162	Payments for Special Education Programs	4120									0
163	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
164	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
165	DEBT SERVICE (DS)	5000									
166	Debt Service - Interest on Short-Term Debt	5100									
167	Tax Anticipation Warrants	5110									0
168	Tax Anticipation Notes	5120									0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
170	State Aid Anticipation Certificates	5140									0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
172	Total Debt Service - Interest On Short-Term Debt	5100						0			0
173	Debt Service - Interest on Long-Term Debt	5200						786,656			786,656
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300						837,000			837,000
175	Debt Service - Other (Describe & Itemize)	5400						2,000			2,000
176	Total Debt Service	5000			0			1,625,656			1,625,656
177	PROVISION FOR CONTINGENCIES (DS)	6000									
178	Total Direct Disbursements/Expenditures							1,625,656			1,625,656
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,040
180											
181	40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils	2100									
184	Other Support Services - Pupils (Describe & Itemize)	2190									0
185	Support Services - Business										
186	Pupil Transportation Services	2550	690,927	222,438	84,133	307,700	1,917,572	500			3,223,270
187	Other Support Services - Business (Describe & Itemize)	2900									0
188	Total Support Services	2000	690,927	222,438	84,133	307,700	1,917,572	500	0	0	3,223,270
189	COMMUNITY SERVICES (TR)	3000									
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
191	Payments to Other Dist & Govt Units (In-State)	4100									
192	Payments for Regular Program	4110									0
193	Payments for Special Education Programs	4120									0
194	Payments for Adult/Continuing Education Programs	4130									0
195	Payments for CTE Programs	4140									0
196	Payments for Community College Programs	4170									0
197	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
198	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
199	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
200	Total Payments to Other Dist & Govt Units	4000			0			0			0
201	DEBT SERVICE (TR)	5000									
202	Debt Service - Interest on Short-Term Debt	5100									
203	Tax Anticipation Warrants	5110									0
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
206	State Aid Anticipation Certificates	5140									0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
208	Total Debt Service - Interest On Short-Term Debt	5100						0			0
209	Debt Service - Interest on Long-Term Debt	5200						45,014			45,014

ESTIMATED DISBURSEMENTS/EXPENDITURES

	B	C	D	E	F	G	H	I	J	K	L
	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											
210	Debt Service - Payments of Principal on Long-Term Debt. ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300						306,987			306,987
211	Debt Service - Other (Describe & Itemize)	5400									0
212	Total Debt Service	5000						352,001			352,001
213	PROVISION FOR CONTINGENCIES (TR)	6000									0
214	Total Direct Disbursements/Expenditures		690,927	222,438	84,133	307,700	1,917,572	352,501	0	0	3,575,271
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,252,407)
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100		80,024							80,024
220	Pre-K Programs	1125		34,652							34,652
221	Special Education Programs (Functions 1200-1220)	1200		287,152							287,152
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250		5,059							5,059
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400		7,548							7,548
227	Interscholastic Programs	1500		5,432							5,432
228	Summer School Programs	1600									0
229	Gifted Programs	1650									0
230	Driver's Education Programs	1700		2,502							2,502
231	Bilingual Programs	1800		5,743							5,743
232	Truant Alternative & Optional Programs	1900									0
233	Total Instruction	1000		428,112							428,112
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		1,728							1,728
237	Guidance Services	2120		12,495							12,495
238	Health Services	2130		15,146							15,146
239	Psychological Services	2140		3,088							3,088
240	Speech Pathology & Audiology Services	2150									0
241	Other Support Services - Pupils (Describe & Itemize)	2190									0
242	Total Support Services - Pupil	2100		32,457							32,457
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		392							392
245	Educational Media Services	2220		10,286							10,286
246	Assessment & Testing	2230									0
247	Total Support Services - Instructional Staff	2200		10,678							10,678
248	Support Services - General Administration	2300									
249	Board of Education Services	2310									0
250	Executive Administration Services	2320		11,113							11,113
251	Special Area Administrative Services	2330									0
252	Claims Paid from Self Insurance Fund	2361									0
253	Risk Management and Claims Services Payments	2365									0
254	Total Support Services - General Administration	2300		11,113							11,113
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410									0
257	Other Support Services - School Administration (Describe & Itemize)	2490		52,513							52,513
258	Total Support Services - School Administration	2400		52,513							52,513

	B	C	D	E	F	G	H	I	J	K	L
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510		1,892							1,892
261	Fiscal Services	2520		37,238							37,238
262	Facilities Acquisition & Construction Services	2530									
263	Operation & Maintenance of Plant Service	2540		265,106							265,106
264	Pupil Transportation Services	2550		121,843							121,843
265	Food Services	2560		129,744							129,744
266	Internal Services	2570									
267	Total Support Services - Business	2500		555,823							555,823
268	Support Services - Central	2600									
269	Direction of Central Support Services	2610									
270	Planning, Research, Development & Evaluation Services	2620									
271	Information Services	2630									
272	Staff Services	2640									
273	Data Processing Services	2660									
274	Total Support Services - Central	2600		0							0
275	Other Support Services - Misc. (Describe & Itemize)	2900		125							125
276	Total Support Services	2000		662,709							662,709
277	COMMUNITY SERVICES (MR/SS)	3000		148							148
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
279	Payments for Regular Programs	4110									
280	Payments for Special Education Programs	4120									
281	Payments for CTE Programs	4140		241							241
282	Total Payments to Other Dist & Govt Units	4000		241							241
283	DEBT SERVICE (MR/SS)	5000									
284	Debt Service - Interest on Short-Term Debt	5100									
285	Tax Anticipation Warrants	5110									
286	Tax Anticipation Notes	5120									
287	Corporate Personal Prop Real Tax Anticipation Notes	5130									
288	State Aid Anticipation Certificates	5140									
289	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
290	Total Debt Service	5000									
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
292	Total Direct Disbursements/Expenditures			1,091,210							1,091,210
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(423,267)
294											
295	60 - CAPITAL PROJECTS (CP)										
296	SUPPORT SERVICES (CP)	2000									
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530									
299	Other Support Services - Business (Describe & Itemize)	2900									
300	Total Support Services	2000	0	0	0	0	0	0	0	0	0
301	PAYMENTS TO OTHER 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						0
308	PROVISION FOR CONTINGENCIES (CP)	6000									
309	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										

	B	C	D	E	F	G	H	I	J	K	L
	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											
315	INSTRUCTION (TF)	1000									
316	Regular Programs	1100	484,482	0	0	0	0	0	0	0	484,482
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125									0
319	Special Education Programs (Functions 1200 - 1220)	1200	97,917	220	101						98,238
320	Special Education Programs Pre-K	1225									0
321	Remedial and Supplemental Programs K-12	1250									0
322	Remedial and Supplemental Programs Pre-K	1275									0
323	Adult/Continuing Education Programs	1300									0
324	CTE Programs	1400									0
325	Interscholastic Programs	1500	10,178								10,178
326	Summer School Programs	1600									0
327	Gifted Programs	1650									0
328	Driver's Education Programs	1700									0
329	Bilingual Programs	1800									0
330	Traunt Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0
339	Interscholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0
343	Traunts Alternative/Opt Ed Programs Private Tuition	1922									0
344	Total Instruction ¹⁴	1000	592,577	220	101	0	0	0	0	0	592,898
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110									0
348	Guidance Services	2120									0
349	Health Services	2130	86,557	12,853	13,176	10,000					122,586
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0
353	Total Support Services - Pupil	2100	86,557	12,853	13,176	10,000	0	0	0	0	122,586
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210									0
356	Educational Media Services	2220									0
357	Assessment & Testing	2230									0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
359	Support Services - General Administration	2300									
360	Board of Education Services	2310			924,438						924,438
361	Executive Administration Services	2320									0
362	Special Area Administration Services	2330									0
363	Claims Paid from Self Insurance Fund	2361									0
364	Risk Management and Claims Services Payments	2365									0
365	Total Support Services - General Administration	2300	0	0	924,438	0	0	0	0	0	924,438

	B	C	D	E	F	G	H	I	J	K	L
	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											
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410	136,115								136,115
368	Other Support Services - School Administration (Describe & Itemize)	2490									
369	Total Support Services - School Administration	2400	136,115	0	0	0	0	0	0	0	136,115
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510									
372	Fiscal Services	2520									
373	Facilities Acquisition & Construction Services	2530									
374	Operation & Maintenance of Plant Services	2540	50,244								50,244
375	Pupil Transportation Services	2550	37,191								37,191
376	Food Services	2560	22,751								22,751
377	Internal Services	2570									
378	Total Support Services - Business	2500	110,186	0	0	0	0	0	0	0	110,186
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610									
381	Planning, Research, Development & Evaluation Services	2620									
382	Information Services	2630									
383	Staff Services	2640									
384	Data Processing Services	2660									
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
386	Other Support Services - Misc. (Describe & Itemize)	2900									
387	Total Support Services	2000	332,858	12,853	937,614	10,000	0	0	0	0	1,293,325
388	COMMUNITY SERVICES (TF)	3000									
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
390	Payments to Other Dist & Govt Units (In-State)	4100									
391	Payments for Regular Programs	4110									
392	Payments for Special Education Programs	4120									
393	Payments for Adult/Continuing Education Programs	4130									
394	Payments for CTE Programs	4140									
395	Payments for Community College Programs	4170									
396	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0						
398	Payments for Regular Programs - Tuition	4210									
399	Payments for Special Education Programs - Tuition	4220									
400	Payments for Adult/Continuing Education Programs - Tuition	4230									
401	Payments for CTE Programs - Tuition	4240									
402	Payments for Community College Programs - Tuition	4270									
403	Payments for Other Programs - Tuition	4280									
404	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200			0						
406	Payments for Regular Programs - Transfers	4310									
407	Payments for Special Education Programs - Transfers	4320									
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									
409	Payments for CTE Programs - Transfers	4340									
410	Payments for Community College Program - Transfers	4370									
411	Payments for Other Programs - Transfers	4380									
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0						
414	Payments to Other Dist & Govt Units (Out of State)	4400									
415	Total Payments to Other Dist & Govt Units	4000			0						
416	DEBT SERVICE (TF)	5000									
417	Debt Service - Interest on Short-Term Debt										
418	Tax Anticipation Warrants	5110									
419	Tax Anticipation Notes	5120									
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130									
421	State Aid Anticipation Certificates	5140									
422	Other Interest or Short-Term Debt (Describe & Itemize)	5150									
423	Debt Service - Interest on Long-Term Debt	5200									

ESTIMATED DISBURSEMENTS/EXPENDITURES

	B	C	D	E	F	G	H	I	J	K	L
	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											
424	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
425	Debt Service - Other (Describe & Itemize)	5400									0
426	Total Debt Service	5000			0			0			0

	B	C	D	E	F	G	H	I	J	K	L
	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
427	PROVISION FOR CONTINGENCIES (TF)	6000									0
428	Total Direct Disbursements/Expenditures		925,435	13,073	937,715	10,000	0	0	0	0	1,886,223
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(30,352)
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
432	SUPPORT SERVICES (FP&S)	2000									
433	Support Services - Business	2500			80,500	3,000	162,400				245,900
434	Facilities Acquisition & Construction Services	2530									0
435	Operation & Maintenance of Plant Service	2540									0
436	Total Support Services - Business	2500	0	0	80,500	3,000	162,400	0	0	0	245,900
437	Other Support Services - Misc. (Describe & Itemize)	2900									0
438	Total Support Services	2000	0	0	80,500	3,000	162,400	0	0	0	245,900
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
440	Payments to Regular Programs	4110									0
441	Payments to Special Education Programs	4120									0
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
443	Total Payments to Other Districts & Govt Units (FPs)	4000						0			0
444	DEBT SERVICE (FP&S)	5000									
445	Debt Service - Interest on Short-Term Debt	5100									0
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
448	Total Debt Service - Interest on Short-Term Debt	5100						0			0
449	Debt Service - Interest on Long-Term Debt	5200									0
450	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
451	Total Debt Service	5000						0			0
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
453	Total Direct Disbursements/Expenditures		0	0	80,500	3,000	162,400	0	0	0	245,900
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										26,671

This page is provided for detailed itemizations as requested within the body of the Report.

Please enter notes in "Source of Revenue/Use of Expense" column for the below line items. If page does not list specific revenues/expenditures, no itemization notes are required.

Fund-Account Number	Source of Revenue/Use of Expense	Amount
Estimated Revenues		
10-1690	Other Food Service	\$15,250
10-1999	Other Local Revenues	\$1,289,000
20-1999	Other Local Revenues	\$448,000
40-1999	Other Local Revenues	\$93,000
80-1999	Other Local Revenues	\$2,430
10-3999	Other Restricted Revenue from State Sources	\$2,000
10-4998	Other Restricted Grants Received from Fed. Govt. thru State	\$2,690,000
Estimated Expenditures		
10-2190	Other Support Services - Pupils	\$23,300
10-2900	Other Support Services - Misc.	\$13,648
20-2900	Other Support Services - Misc.	\$120
30-5300	Debt Service - Payments of Principal on Long-Term Debt	\$837,000
30-5400	Debt Service - Other	\$2,000
40-5300	Debt Service - Payments of Principal on Long-Term Debt	\$306,987
50-2900	Other Support Services - Misc.	\$125

A	B	C	D	E	F	G
1	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)					
2	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
3	Direct Revenues	25,934,295	3,687,028	2,322,864	322,571	32,266,758
4	Direct Expenditures	26,314,816	4,774,265	3,575,271		34,664,352
5	Difference	(380,521)	(1,087,237)	(1,252,407)	322,571	(2,397,594)
6	Estimated Fund Balance - June 30, 2023	11,240,380	1,547,537	3,950,165	2,033,443	18,771,525
7	Unbalanced budget; however, a Deficit Reduction Plan is not required at this time.					
8	A deficit reduction plan is required if the local board of education adopts (or amends) the 2022-2023 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).					
9	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.					
11	Per School Code (105 ILCS 5/17-1) - If the Deficit AFR Summary Information tab from the 2021-2022 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.					
13	The deficit reduction plan, if required, is developed using ISBE guidelines and format.					
14						
15						

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	C	D	E	F	G	H	I	J	K	L
1	*School Districts Only											
2	3025040026											
3	District Number											
4	Effingham CUSD 40											
5	District Name											
6	DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2022-2023						ESTIMATED BUDGET FY2023-2024					
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)											
8	RECEIPTS/REVENUES	Acct #	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
9	LOCAL SOURCES	1000	11,668,529	1,884,774	4,174,400	2,460,872	20,188,575	11,240,380	1,547,537	3,950,165	2,033,443	18,771,525
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	14,133,059	3,687,028	1,163,344	322,571	19,306,002					0
11	STATE SOURCES	3000	6,636,236	0	1,159,570	0	7,795,756	0	0	0	0	0
12	FEDERAL SOURCES	4000	5,165,000	0	0	0	5,165,000	0	0	0	0	0
13	Total Receipts/Revenues		25,934,295	3,687,028	2,322,864	322,571	32,266,758	0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
15	INSTRUCTION	1000	19,614,458				19,614,458					0
16	SUPPORT SERVICES	2000	5,579,921	4,774,165	3,223,270		13,577,456					0
17	COMMUNITY SERVICES	3000	10,350	0	0	0	10,350					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,110,087	0	0	0	1,110,087					0
19	DEBT SERVICES	5000	0	0	352,001	0	352,001					0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0					0
21	Total Disbursements/Expenditures		26,314,816	4,774,165	3,575,271	0	34,664,352	0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(880,521)	(1,087,137)	(1,252,407)	322,571	(2,397,594)	0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)		0	750,000	1,028,172	0	1,778,172					0
25	OTHER USES OF FUNDS (8000)		47,628	0	0	750,000	797,628					0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(47,628)	750,000	1,028,172	(750,000)	980,544	0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		11,240,380	1,547,137	3,950,165	2,033,443	18,771,525	11,240,380	1,547,537	3,950,165	2,033,443	18,771,525

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	M	N	O	P	Q	R	S	T	U	V
1	*School Districts Only											
2	3025040026											
3	District Number											
4	Effingham CUSD 40											
5	District Name											
6	ESTIMATED BUDGET FY2024-2025						ESTIMATED BUDGET FY2025-2026					
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	1000	11,240,380	1,547,537	3,950,165	2,033,443	18,771,525	11,240,380	1,547,537	3,950,165	2,033,443	18,771,525
8	RECEIPTS/REVENUES	Acct #										
9	LOCAL SOURCES	1000					0					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000										
11	STATE SOURCES	3000										
12	FEDERAL SOURCES	4000										
13	Total Receipts/Revenues		0	0	0	0	0	0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #										
15	INSTRUCTION	1000										
16	SUPPORT SERVICES	2000										
17	COMMUNITY SERVICES	3000										
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000										
19	DEBT SERVICES	5000										
20	PROVISION FOR CONTINGENCIES	6000										
21	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	OTHER USES OF FUNDS (8000)											
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		11,240,380	1,547,537	3,950,165	2,033,443	18,771,525	11,240,380	1,547,537	3,950,165	2,033,443	18,771,525

A		B	W	X	Y	Z
*School Districts Only						
1	2		SUMMARY			
3	3025040026		BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
4	District Number		ESTIMATED BUDGET			
5	Effington CUSD 40		Date of Adoption: <input type="text" value="MM/DD/YY"/>			
6	District Name		(Enter as MM/DD/YY)			
7	ESTIMATED BEGINNING FUND BALANCE		FY2022-2023	FY2023-2024	FY2024-2025	FY2025-2026
8	(Must equal prior Ending Fund Balance)		20,188,575	18,771,525	18,771,525	18,771,525
9	RECEIPTS/REVENUES	Acct #				
10	LOCAL SOURCES	1000	19,306,002	0	0	0
11	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
12	STATE SOURCES	3000	7,795,756	0	0	0
13	FEDERAL SOURCES	4000	5,165,000	0	0	0
14	Total Receipts/Revenues		32,266,758	0	0	0
15	DISBURSEMENTS/EXPENDITURES	Funct #				
16	INSTRUCTION	1000	19,614,458	0	0	0
17	SUPPORT SERVICES	2000	13,577,456	0	0	0
18	COMMUNITY SERVICES	3000	10,350	0	0	0
19	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,110,087	0	0	0
20	DEBT SERVICES	5000	352,001	0	0	0
21	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
22	Total Disbursements/Expenditures		34,664,352	0	0	0
23	OTHER SOURCES/USES OF FUNDS		(2,397,594)	0	0	0
24	OTHER SOURCES OF FUNDS (7000)		1,778,172	0	0	0
25	OTHER USES OF FUNDS (8000)		797,628	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		980,544	0	0	0
27	ESTIMATED ENDING FUND BALANCE		18,771,525	18,771,525	18,771,525	18,771,525

Deficit Reduction Plan-Background/Assumptions (School Districts Only)
Fiscal Year 2022-2023
through Fiscal Year 2025-2026

Effingham CUSD 40 3025040026

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

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

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 FY2023 budgeted expenditures over actual FY2022 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: Effingham CUSD 40
RCDT Number: 3-025-0400-26

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2022			Budgeted Expenditures, Fiscal Year 2023		
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Total
1. Executive Administration Services	2320	419,579		419,579	425,291		425,291
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510	359,014		359,014	392,232	0	392,232
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		778,593	0	778,593	817,523	0	817,523
9. Estimated Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)							5%

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)