

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

Balanced budget; no Deficit Reduction Plan is required.

Date of Amended Budget:

(MM/DD/YY)

District Name:

Aurora East USD 131

District RCDT No:

31-045-1310-22

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 Aurora East USD 131, County of Kane, State of Illinois, for the Fiscal Year beginning July 1, 2022 and ending June 30, 2023.

WHEREAS the Board of Education of Aurora East USD 131, County of Kane, 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 26th day of September, 2022, 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 26th day of September, 2022 by a roll call vote of 7 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Annette Johnson	
Bruce Shubert	
Juan Sifuentes Jr	
Alex Arroyo	
Kimberly Hatchett	
Ava Miller	
Dan Barreiro	

- * 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 to School Finance Report (SFR): <https://sec1.isbe.net/attachmgr/default.aspx>
- Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

BUDGET SUMMARY

1	A	B	C	D	E	F	G	H	I	J	K	L
	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
2	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) ¹ as of											
3	July 1, 2022											
4			76,098,000	5,368,000	4,397,000	10,195,000	6,527,000	11,981,000	23,046,000	4,000	140,000	
5	RECEIPTS/REVENUES (without Student Activity Funds)											
6	LOCAL SOURCES	1000	28,918,000	6,660,000	6,600,000	4,910,000	4,325,000	65,000	435,000	0	0	
7	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000										
8	STATE SOURCES	3000	131,521,000	14,500,000	5,000,000	9,200,000	1,000,000	0	0	0	0	
9	FEDERAL SOURCES	4000	52,479,436	1,696,802	1,865,000	275,000	0	29,357,429	0	0	0	
10	Total Direct Receipts/Revenues ⁸		212,918,436	22,856,802	13,465,000	14,385,000	5,325,000	29,422,429	435,000	0	0	
11	Receipts/Revenues for "On Behalf" Payments ²	3998										
12	Total Receipts/Revenues		212,918,436	22,856,802	13,465,000	14,385,000	5,325,000	29,422,429	435,000	0	0	
13	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
14	INSTRUCTION	1000	131,524,112				2,024,692			0	0	
15	SUPP-ORT SERVICES	2000	60,867,307	17,214,493		13,291,584	2,928,555	44,356,832		0	0	
16	COMMUNITY SERVICES	3000	2,481,939	0		0	214,363			0	0	
17	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	7,507,394	0	0	0	0	0		0	0	
18	DEBT SERVICES	5000	0	0	12,027,815	0	0			0	0	
19	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0			0	0	
20	Total Direct Disbursements/Expenditures ⁹		202,380,752	17,214,493	12,027,815	13,291,584	5,167,610	44,356,832		0	0	
21	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
22	Total Disbursements/Expenditures		202,380,752	17,214,493	12,027,815	13,291,584	5,167,610	44,356,832		0	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3&4} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400			0							
40	Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0	0

1	A	B	C	D	E	F	G	H	I	J	K	L
	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>	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	Description: Enter Whole Numbers Only											
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (\$100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on GASB 87 Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases	8420										
59	Other Revenues 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										
62	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases	8520										
63	Other Revenues 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 Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds⁹		0	0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2023		86,635,684	11,010,309	5,834,185	11,288,416	6,684,390	(2,953,403)	23,481,000	4,000	140,000	
82												
83	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2022		448,062									
84	RECEIPTS/REVENUES (For Student Activity Funds)											
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	0									
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
87	Total Student Activity Direct Disbursements/Expenditures	1999	0									
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
89	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2023		448,062									
90												

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>											
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2022											
			76,546,062	5,368,000	4,397,000	10,195,000	6,527,000	11,981,000	23,046,000	4,000	140,000	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	28,918,000	6,660,000	6,600,000	4,910,000	4,325,000	65,000	435,000	0	0	0
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	0
95	STATE SOURCES	3000	131,521,000	14,500,000	5,000,000	9,200,000	1,000,000	0	0	0	0	0
96	FEDERAL SOURCES	4000	52,479,436	1,696,802	1,865,000	275,000	0	29,357,429	0	0	0	0
97	Total Direct Receipts/Revenues ⁴		212,918,436	22,856,802	13,465,000	14,385,000	5,325,000	29,422,429	435,000	0	0	0
98	Receipts/Revenues for "On Behalf" Payments ²	3998	0	0	0	0	0	0	0	0	0	0
99	Total Receipts/Revenues		212,918,436	22,856,802	13,465,000	14,385,000	5,325,000	29,422,429	435,000	0	0	0
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	131,524,112	0	0	0	2,024,692	0	0	0	0	0
102	SUPPORT SERVICES	2000	60,867,307	17,214,493	0	13,291,584	2,928,555	44,356,832	0	0	0	0
103	COMMUNITY SERVICES	3000	2,481,939	0	0	0	214,363	0	0	0	0	0
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	7,507,394	0	0	0	0	0	0	0	0	0
105	DEBT SERVICES	5000	0	0	12,027,815	0	0	0	0	0	0	0
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0	0	0	0	0
107	Total Direct Disbursements/Expenditures ⁵		202,380,752	17,214,493	12,027,815	13,291,584	5,167,610	44,356,832	0	0	0	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0	0	0	0	0
109	Total Disbursements/Expenditures		202,380,752	17,214,493	12,027,815	13,291,584	5,167,610	44,356,832	0	0	0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		10,537,684	5,642,309	1,437,185	1,093,416	157,390	(14,934,403)	435,000	0	0	0
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	0
117	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	0
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2023											
			87,083,746	11,010,309	5,834,185	11,288,416	6,684,390	(2,953,403)	23,481,000	4,000	140,000	
120	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
121	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
122	Object Name											
123	Salaries	100	114,729,201	6,236,130	0	961,682	0	0	0	0	0	121,927,013
124	Employee Benefits	200	25,435,117	2,659,795	0	30,394	5,167,610	0	0	0	0	33,292,916
125	Purchased Services	300	23,836,081	3,239,020	10,815	12,298,300	0	0	0	0	0	39,384,216
126	Supplies & Materials	400	17,141,407	4,558,479	0	1,208	0	0	0	0	0	21,701,094
127	Capital Outlay	500	104,694	351,767	0	0	0	44,356,832	0	0	0	44,813,293
128	Other Objects	600	9,228,950	0	12,017,000	0	0	0	0	0	0	21,245,950
129	Non-Capitalized Equipment	700	11,905,302	169,302	0	0	0	0	0	0	0	12,074,604
130	Termination Benefits	800	0	0	0	0	0	0	0	0	0	0
131	Total Expenditures		202,380,752	17,214,493	12,027,815	13,291,584	5,167,610	44,356,832	0	0	0	294,439,086

Page 5	A	B	C SUMMARY OF CASH TRANSACTIONS				F	G	H	I	J	K Page 5
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	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)⁷ as of July 1, 2022											
3			76,098,000	5,368,000	4,397,000	10,195,000	6,527,000	11,981,000	23,046,000	4,000	140,000	
4	Total Direct Receipts & Other Sources⁸		212,918,436	22,856,802	13,465,000	14,385,000	5,325,000	29,422,429	435,000	0	0	
5	OTHER RECEIPTS											
6	Interfund Loans Payable (Loans from Other Funds)	411										
7	Interfund Loans Receivable (Repayment of Loans)	141										
8	Notes and Warrants Payable	433										
9	Other Current Assets	199										
10	Total Other Receipts		0	0	0	0	0	0	0	0	0	
11	Total Direct Receipts, Other Sources, & Other Receipts		212,918,436	22,856,802	13,465,000	14,385,000	5,325,000	29,422,429	435,000	0	0	
12	Total Amount Available		289,016,436	28,224,802	17,862,000	24,580,000	11,852,000	41,403,429	23,481,000	4,000	140,000	
13	Total Direct Disbursements & Other Uses⁹		202,380,752	17,214,493	12,027,815	13,291,584	5,167,610	44,356,832	0	0	0	
14	OTHER DISBURSEMENTS											
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141										
16	Interfund Loans Payable (Repayment of Loans)	411										
17	Notes and Warrants Payable	433										
18	Other Current Liabilities	499										
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0	
20	Total Direct Disbursements, Other Uses, & Other Disbursements		202,380,752	17,214,493	12,027,815	13,291,584	5,167,610	44,356,832	0	0	0	
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds)⁷ as of June 30, 2023		86,635,684	11,010,309	5,834,185	11,288,416	6,684,390	(2,953,403)	23,481,000	4,000	140,000	
22	Activity Funds BEGINNING CASH BALANCE ON HAND⁷ as of July 1, 2022											
23			448,062									
24	Total Direct Receipts & Other Sources⁸		0									
25	Total Amount Available		448,062									
26	Total Direct Disbursements & Other Uses⁹		0									
27	Activity funds ENDING CASH BALANCE ON HAND⁷ as of June 30, 2023		448,062									
28	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)⁷ as of July 1, 2022											
29			76,546,062	5,368,000	4,397,000	10,195,000	6,527,000	11,981,000	23,046,000	4,000	140,000	
30	Total Direct Receipts & Other Sources⁸		212,918,436	22,856,802	13,465,000	14,385,000	5,325,000	29,422,429	435,000	0	0	
31	Total Other Receipts		0	0	0	0	0	0	0	0	0	
32	Total Direct Receipts, Other Sources, & Other Receipts		212,918,436	22,856,802	13,465,000	14,385,000	5,325,000	29,422,429	435,000	0	0	
33	Total Amount Available		289,464,498	28,224,802	17,862,000	24,580,000	11,852,000	41,403,429	23,481,000	4,000	140,000	
34	Total Direct Disbursements & Other Uses⁹		202,380,752	17,214,493	12,027,815	13,291,584	5,167,610	44,356,832	0	0	0	
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0	
36	Total Direct Disbursements, Other Uses, & Other Disbursements		202,380,752	17,214,493	12,027,815	13,291,584	5,167,610	44,356,832	0	0	0	
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)⁷ as of June 30, 2023		87,083,746	11,010,309	5,834,185	11,288,416	6,684,390	(2,953,403)	23,481,000	4,000	140,000	

	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
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)											
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹ (1110-1120)	-	15,710,000	6,390,000	6,600,000	4,840,000	3,875,000		435,000		
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	1,935,000								
8	FICA and Medicare Only Levies	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		17,645,000	6,390,000	6,600,000	4,840,000	3,875,000	0	435,000	0	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	8,500,000				330,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	100,000								
18	Total Payments in Lieu of Taxes		8,600,000	0	0	0	330,000	0	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									

	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					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	675,000				120,000	65,000			
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		675,000	0	0	0	120,000	65,000	0	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	310,000								
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	20,000								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		330,000								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	20,000								
78	Admissions - Other	1719									
79	Fees	1720	13,000								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Fund Revenues	1799									
83	Total District/School Activity Income (without Student Activity Funds 1799)		33,000	0							
84	Total District/School Activity Income (with Student Activity Funds 1799)		33,000								
85	TEXTBOOK INCOME	1800									
86	Textbook Rentals - Regular Textbooks	1811	10,000								
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		10,000								

	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
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		250,000							
98	Contributions and Donations from Private Sources	1920	5,000								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950									
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991	20,000			70,000					
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	1,600,000	20,000							
110	Total Other Revenue from Local Sources		1,625,000	270,000	0	70,000	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	28,918,000	6,660,000	6,600,000	4,910,000	4,325,000	65,000	435,000	0	0
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		28,918,000								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-Through Revenue from State Sources	2100									
115	Flow-Through Revenue from Federal Sources	2200									
116	Other Flow-Through Revenue (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	123,700,000	14,500,000	5,000,000	4,000,000	1,000,000				
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		123,700,000	14,500,000	5,000,000	4,000,000	1,000,000	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	1,745,000								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	108,000								
131	Special Education - Orphanage - Summer Individual	3130	5,000								
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		1,858,000	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	90,000								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		90,000	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
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	92,000								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	100,000								
151	Adult Education (from ICCB)	3410									
152	Adult Education - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				1,400,000					
155	Transportation - Special Education	3510				3,800,000					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		5,200,000	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695	98,000								
161	Early Childhood - Block Grant	3705	5,413,000								
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	170,000								
171	Total Restricted Grants-in-Aid		7,821,000	0	0	5,200,000	0	0	0	0	0
172	Total Receipts/Revenues from State Sources	3000	131,521,000	14,500,000	5,000,000	9,200,000	1,000,000	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-in-Aid Received from Fed. Govt. (Describe & Itemize)	4009									
177	Total Unrestricted Grants-in-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-in-Aid Received from Fed. Govt. (Describe & Itemize)	4090									
183	Total Restricted Grants-in-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Flexibility and Accountability	4100									
187	Title V - SEA Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0		0	0				

	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
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	5,600,000								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	1,200,000								
196	Summer Food Service Admin/Program	4225	200,000								
197	Child and Adult Care Food Program	4226									
198	Fresh Fruit and Vegetables	4240	170,000								
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		7,170,000				0				
201	TITLE I										
202	Title I - Low Income	4300	9,600,000								
203	Title I - Low Income - Neglected, Private	4305	700,000								
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		10,300,000	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - 21st Century	4421	1,200,000								
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		1,200,000	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Federal Special Education - Preschool Flow-Through	4600	35,000								
214	Federal Special Education - Preschool Discretionary	4605									
215	Federal Special Education - IDEA Flow Through	4620	2,700,000								
216	Federal Special Education - IDEA Room & Board	4625									
217	Federal Special Education - IDEA Discretionary	4630									
218	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
219	Total Federal Special Education		2,735,000	0		0	0				
220	CTE - PERKINS										
221	CTE - Perkins-Title III Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799	300,000								
223	Total CTE - Perkins		300,000	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			1,865,000						
241	Build America Bond Tax Credits	4868									
242	Build America Bond Interest Reimbursement	4869									
243	ARRA - General State Aid - Other Government Services Stabilization	4870									

1	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
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	1,865,000	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	35,000								
258	Title III - English Language Acquisition	4909	410,000			75,000					
259	McKinney Education for Homeless Children	4920									
260	Title II - Eisenhower - Professional Development Formula	4930									
261	Title II - Teacher Quality	4932	765,000								
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	400,000								
266	Medicaid Matching Funds - Fee-For-Service Program	4992	520,000								
267	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	28,644,436	1,696,802		200,000		29,357,429			
268	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		52,479,436	1,696,802	1,865,000	275,000	0	29,357,429		0	0
269	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	52,479,436	1,696,802	1,865,000	275,000	0	29,357,429	0	0	0
270	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		212,918,436	22,856,802	13,465,000	14,385,000	5,325,000	29,422,429	435,000	0	0
271	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		212,918,436								

Page 12		B	C	D ESTIMATED DISBURSEMENTS/EXPENDITURES				G	H	I	J	K	Page 12	L
Description: Enter Whole Numbers Only			Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total			
10 - EDUCATIONAL FUND (ED)														
INSTRUCTION (ED)			1000											
5	Regular Programs	1100	45,706,269	7,571,624	5,468,106	10,357,296			200	11,312,000		80,415,495		
6	Tuition Payment to Charter Schools	1115										0		
7	Pre-K Programs	1125	3,373,177	926,222	14,770	316,388						4,630,557		
8	Special Education Programs (Functions 1200 - 1220)	1200	11,878,741	2,497,684	54,735	53,264		9,000				14,493,424		
9	Special Education Programs Pre-K	1225	650,982	146,987								797,969		
10	Remedial and Supplemental Programs K-12	1250										0		
11	Remedial and Supplemental Programs Pre-K	1275										0		
12	Adult/Continuing Education Programs	1300	79,585	823								80,408		
13	CTE Programs	1400	29,578	11,123	28,817	149,678	102,156					321,352		
14	Interscholastic Programs	1500	1,170,499	15,492	200,971	121,396		33,000				1,541,358		
15	Summer School Programs	1600	672,407	54,048	553,522	601,125		5,000				1,886,102		
16	Gifted Programs	1650										0		
17	Driver's Education Programs	1700	494,940	97,201	264	6,274						598,679		
18	Bilingual Programs	1800	16,847,891	3,150,060	26,727	685,634						20,710,312		
19	Truant Alternative & Optional Programs	1900	462,345	85,969		142						548,456		
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						5,500,000				5,500,000		
23	Special Education Programs Pre-K Tuition	1913										0		
24	Remedial/Supplemental Programs K-12 Private Tuition	1914										0		
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915										0		
26	Adult/Continuing Education Programs Private Tuition	1916										0		
27	CTE Programs Private Tuition	1917										0		
28	Interscholastic Programs Private Tuition	1918										0		
29	Summer School Programs Private Tuition	1919										0		
30	Gifted Programs Private Tuition	1920										0		
31	Bilingual Programs Private Tuition	1921										0		
32	Truants Alternative/Opt Ed Programs Private Tuition	1922										0		
33	Student Activity Fund Expenditures	1999										0		
34	Total Instruction¹⁴ (Without Student Activity Funds 1999)	1000	81,366,414	14,557,233	6,347,912	12,291,197	102,156	5,547,200	11,312,000	0	0	131,524,112		
35	Total Instruction¹⁴ (With Student Activity Funds 1999)	1000	81,366,414	14,557,233	6,347,912	12,291,197	102,156	5,547,200	11,312,000	0	0	131,524,112		
SUPPORT SERVICES (ED)			2000											
Support Services - Pupil			2100											
38	Attendance & Social Work Services	2110	3,546,312	524,462	80,165	14,709						4,165,648		
39	Guidance Services	2120	2,141,564	367,671	70,000	72,830			300,000			2,952,065		
40	Health Services	2130	946,400	210,857	1,878,252	265,335			44,302			3,345,146		
41	Psychological Services	2140	913,577	162,215	120,780	12,561						1,209,133		
42	Speech Pathology & Audiology Services	2150	889,953	121,392	136,708	9,698						1,157,751		
43	Other Support Services - Pupils (Describe & Itemize)	2190	1,654,091	431,469	27,553							2,113,113		
44	Total Support Services - Pupil	2100	10,091,897	1,818,066	2,313,458	375,133	0	0	344,302	0	0	14,942,856		
Support Services - Instructional Staff			2200											
46	Improvement of Instruction Services	2210	4,568,852	957,074	1,804,887	1,588,266		25,000				8,944,079		
47	Educational Media Services	2220	915,656	286,881		160,730		4,000				1,367,267		
48	Assessment & Testing	2230	92,325	13,144	188,417	18,975			200,000			512,861		
49	Total Support Services - Instructional Staff	2200	5,576,833	1,257,099	1,993,304	1,767,971	0	29,000	200,000	0	0	10,824,207		
Support Services - General Administration			2300											
51	Board of Education Services	2310	141,646	3,550,157	421,016	23,763		118,250	2,000			4,256,832		
52	Executive Administration Services	2320	348,462	78,258	42,575	22,965		10,000				502,260		
53	Special Area Administration Services	2330	1,405,564	359,810	40,271	20,665		6,000				1,832,310		
54	Tort Immunity Services	2361, 2365	2,589	424,257								426,846		
55	Total Support Services - General Administration	2300	1,898,261	4,412,482	503,862	67,393	0	134,250	2,000	0	0	7,018,248		

Page 13		B	C	D ESTIMATED DISBURSEMENTS/EXPENDITURES				G	H	I	J	K	Page 13	L
Description: Enter Whole Numbers Only		Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)			
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total			
56	Support Services - School Administration	2400												
57	Office of the Principal Services	2410	9,055,627	2,062,363	13,791	62,731							11,194,512	
58	Other Support Services - School Administration (Describe & Itemize)	2490	556,510	169,826									726,336	
59	Total Support Services - School Administration	2400	9,612,137	2,232,189	13,791	62,731	0	0	0	0	0		11,920,848	
60	Support Services - Business	2500												
61	Direction of Business Support Services	2510	119,930	29,004		9,125							158,059	
62	Fiscal Services	2520	383,660	46,960	321,235			6,000					757,855	
63	Operation & Maintenance of Plant Services	2540	88,820	20,515	849,956								959,291	
64	Pupil Transportation Services	2550											0	
65	Food Services	2560	1,084,586	10,276	4,602,722	259,929							5,957,513	
66	Internal Services	2570											0	
67	Total Support Services - Business	2500	1,676,996	106,755	5,773,913	269,054	0	6,000	0	0	0		7,832,718	
68	Support Services - Central	2600												
69	Direction of Central Support Services	2610											0	
70	Planning, Research, Development & Evaluation Services	2620	43,545	7,876	118,967								170,388	
71	Information Services	2630			113,910	63,680		5,000	2,000				184,590	
72	Staff Services	2640	1,115,832	295,577	146,962	96,084	603	1,200					1,656,258	
73	Data Processing Services	2660	1,598,903	322,543	1,631,291	1,893,985	1,935	300	45,000				5,493,957	
74	Total Support Services - Central	2600	2,758,280	625,996	2,011,130	2,053,749	2,538	6,500	47,000	0	0		7,505,193	
75	Other Support Services - Misc. (Describe & Itemize)	2900	82,247	23,261	717,127	602							823,237	
76	Total Support Services	2000	31,696,651	10,475,848	13,326,585	4,596,633	2,538	175,750	593,302	0	0		60,867,307	
77	COMMUNITY SERVICES (ED)	3000	1,666,136	402,036	160,190	253,577							2,481,939	
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			3,633,690			780,000					4,413,690	
82	Payments for Adult/Continuing Education Programs	4130											0	
83	Payments for CTE Programs	4140											0	
84	Payments for Community College Programs	4170			23,019								23,019	
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			107,085			20,000					127,085	
86	Total Payments to Other Dist & Govt Units (In-State)	4100			3,763,794			800,000					4,563,794	
87	Payments for Regular Programs - Tuition	4210											0	
88	Payments for Special Education Programs - Tuition	4220						2,500,000					2,500,000	
89	Payments for Adult/Continuing Education Programs - Tuition	4230											0	
90	Payments for CTE Programs - Tuition	4240											0	
91	Payments for Community College Programs - Tuition	4270						6,000					6,000	
92	Payments for Other Programs - Tuition	4280						200,000					200,000	
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						2,706,000					2,706,000	
95	Payments for Regular Programs - Transfers	4310											0	
96	Payments for Special Education Programs - Transfers	4320											0	
97	Payments for Adult/Continuing Ed Programs - Transfers	4330											0	
98	Payments for CTE Programs - Transfers	4340											0	
99	Payments for Community College Program - Transfers	4370											0	
100	Payments for Other Programs - Transfers	4380											0	
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			237,600								237,600	
102	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			237,600			0					237,600	
103	Payments to Other Dist & Govt Units (Out of State)	4400											0	
104	Total Payments to Other Dist & Govt Units	4000			4,001,394			3,506,000					7,507,394	

1	Page 15	B	C	D ESTIMATED DISBURSEMENTS/EXPENDITURES					G	H	I	J	K	Page 15	L
2	Description: Enter Whole Numbers Only		Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)			
208	Total Debt Service - Interest On Short-Term Debt		5100						0			0			
209	Debt Service - Interest on Long-Term Debt		5200									0			
210	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)		5300									0			
211	Debt Service - Other (Describe & Itemize)		5400									0			
212	Total Debt Service		5000						0			0			
213	PROVISION FOR CONTINGENCIES (TR)		6000									0			
214	Total Direct Disbursements/Expenditures			961,682	30,394	12,298,300	1,208	0	0	0	0	13,291,584			
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures													1,093,416	
216															
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)														
218	INSTRUCTION (MR/SS)		1000												
219	Regular Program		1100		765,247									765,247	
220	Pre-K Programs		1125		174,718									174,718	
221	Special Education Programs (Functions 1200-1220)		1200		589,555									589,555	
222	Special Education Programs Pre-K		1225		35,099									35,099	
223	Remedial and Supplemental Programs K-12		1250											0	
224	Remedial and Supplemental Programs Pre-K		1275											0	
225	Adult/Continuing Education Programs		1300		3,130									3,130	
226	CTE Programs		1400		401									401	
227	Interscholastic Programs		1500		49,355									49,355	
228	Summer School Programs		1600		17,889									17,889	
229	Gifted Programs		1650											0	
230	Driver's Education Programs		1700		6,757									6,757	
231	Bilingual Programs		1800		370,492									370,492	
232	Truant Alternative & Optional Programs		1900		12,049									12,049	
233	Total Instruction		1000		2,024,692									2,024,692	
234	SUPPORT SERVICES (MR/SS)		2000												
235	Support Services - Pupil		2100												
236	Attendance & Social Work Services		2110		107,627									107,627	
237	Guidance Services		2120		55,666									55,666	
238	Health Services		2130		85,072									85,072	
239	Psychological Services		2140		12,648									12,648	
240	Speech Pathology & Audiology Services		2150		12,445									12,445	
241	Other Support Services - Pupils (Describe & Itemize)		2190		261,779									261,779	
242	Total Support Services - Pupil		2100		535,237									535,237	
243	Support Services - Instructional Staff		2200												
244	Improvement of Instruction Services		2210		81,911									81,911	
245	Educational Media Services		2220		79,946									79,946	
246	Assessment & Testing		2230		14,004									14,004	
247	Total Support Services - Instructional Staff		2200		175,861									175,861	
248	Support Services - General Administration		2300												
249	Board of Education Services		2310		13,388									13,388	
250	Executive Administration Services		2320		17,274									17,274	
251	Special Area Administrative Services		2330		110,149									110,149	
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		140,811									140,811	
255	Support Services - School Administration		2400												
256	Office of the Principal Services		2410		506,768									506,768	
257	Other Support Services - School Administration (Describe & Itemize)		2490		8,179									8,179	
258	Total Support Services - School Administration		2400		514,947									514,947	

Page 17		B	C	D ESTIMATED DISBURSEMENTS/EXPENDITURES				G	H	I	J	K	Page 17	L
Description: Enter Whole Numbers Only			Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total		
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											
387	Total Support Services		2000	0	0	0	0	0	0	0	0		0	
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										0	
392	Payments for Special Education Programs		4120										0	
393	Payments for Adult/Continuing Education Programs		4130										0	
394	Payments for CTE Programs		4140										0	
395	Payments for Community College Programs		4170										0	
396	Other Payments to In-State Govt Units - Programs (Describe & Itemize)		4190										0	
397	Total Payments to Other Dist & Govt Units (In-State)		4100			0			0				0	
398	Payments for Regular Programs - Tuition		4210										0	
399	Payments for Special Education Programs - Tuition		4220										0	
400	Payments for Adult/Continuing Education Programs - Tuition		4230										0	
401	Payments for CTE Programs - Tuition		4240										0	
402	Payments for Community College Programs - Tuition		4270										0	
403	Payments for Other Programs - Tuition		4280										0	
404	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)		4290										0	
405	Total Payments to Other Dist & Govt Units - Tuition (In State)		4200						0				0	
406	Payments for Regular Programs - Transfers		4310										0	
407	Payments for Special Education Programs - Transfers		4320										0	
408	Payments for Adult/Continuing Ed Programs - Transfers		4330										0	
409	Payments for CTE Programs - Transfers		4340										0	
410	Payments for Community College Program - Transfers		4370										0	
411	Payments for Other Programs - Transfers		4380										0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)		4390										0	
413	Total Payments to Other Dist & Govt Units-Transfers (In State)		4300			0			0				0	
414	Payments to Other Dist & Govt Units (Out of State)		4400										0	
415	Total Payments to Other Dist & Govt Units		4000			0			0				0	
416	DEBT SERVICE (TF)		5000											
417	Debt Service - Interest on Short-Term Debt													
418	Tax Anticipation Warrants		5110										0	
419	Tax Anticipation Notes		5120										0	
420	Corporate Personal Property Replacement Tax Anticipation Notes		5130										0	
421	State Aid Anticipation Certificates		5140										0	
422	Other Interest on Short-Term Debt (Describe & Itemize)		5150										0	
423	Debt Service - Interest on Long-Term Debt		5200											
424	Debt Service - Payments of Principal on Long-Term Debt¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)		5300										0	
425	Debt Service - Other (Describe & Itemize)		5400										0	
426	Total Debt Service		5000			0			0				0	

Page 18		B	C	D ESTIMATED DISBURSEMENTS/EXPENDITURES					G	H	I	J	K	Page 18	L
1	Description: Enter Whole Numbers Only		Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)			
2				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total			
427	PROVISION FOR CONTINGENCIES (TF)		6000									0			
428	Total Direct Disbursements/Expenditures			0	0	0	0	0	0	0	0	0			
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures												0		
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)														
432	SUPPORT SERVICES (FP&S)		2000												
433	Support Services - Business		2500												
434	Facilities Acquisition & Construction Services		2530										0		
435	Operation & Maintenance of Plant Service		2540										0		
436	Total Support Services - Business		2500	0	0	0	0	0	0	0	0	0	0		
437	Other Support Services - Misc. (Describe & Itemize)		2900										0		
438	Total Support Services		2000	0	0	0	0	0	0	0	0	0	0		
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)		4000												
440	Payments to Regular Programs		4110										0		
441	Payments to Special Education Programs		4120										0		
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)		4190										0		
443	Total Payments to Other Districts & Govt Units (FPS)		4000						0				0		
444	DEBT SERVICE (FP&S)		5000												
445	Debt Service - Interest on Short-Term Debt		5100												
446	Tax Anticipation Warrants		5110										0		
447	Other Interest on Short-Term Debt (Describe & Itemize)		5150										0		
448	Total Debt Service - Interest on Short-Term Debt		5100						0				0		
449	Debt Service - Interest on Long-Term Debt		5200										0		
450	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)		5300										0		
451	Total Debt Service		5000						0				0		
452	PROVISIONS FOR CONTINGENCIES (FP&S)		6000												
453	Total Direct Disbursements/Expenditures			0	0	0	0	0	0	0	0	0	0		
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures												0		

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		
Estimated Expenditures		

	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	212,918,436	22,856,802	14,385,000	435,000	250,595,238	
4		Direct Expenditures	202,380,752	17,214,493	13,291,584		232,886,829	
5		Difference	10,537,684	5,642,309	1,093,416	435,000	17,708,409	
6		Estimated Fund Balance - June 30, 2023	86,635,684	11,010,309	11,288,416	23,481,000	132,415,409	
7		Balanced budget; no Deficit Reduction Plan is required.						
8		<p><i>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).</i></p>						
9		<p>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.</p>						
11		<p>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.</p>						
13		<p>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</p>						
14								
15								

	A	B	C	D	E	F	G	H	I	J
1	*School Districts Only		DEFICIT REDUCTION PLAN					ESTIMATED BUDGET		
2			ESTIMATED BUDGET					ESTIMATED BUDGET		
3	31045131022		FY2022-2023					FY2023-2024		
4	District Number									
5	Aurora East USD 131									
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		76,098,000	5,368,000	10,195,000	23,046,000	114,707,000	86,635,684	11,010,309	11,288,416
8	RECEIPTS/REVENUES		Acct #							
9	LOCAL SOURCES		1000	28,918,000	6,660,000	4,910,000	435,000	40,923,000		
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0	0	0		
11	STATE SOURCES		3000	131,521,000	14,500,000	9,200,000	0	155,221,000		
12	FEDERAL SOURCES		4000	52,479,436	1,696,802	275,000	0	54,451,238		
13	Total Receipts/Revenues			212,918,436	22,856,802	14,385,000	435,000	250,595,238	0	0
14	DISBURSEMENTS/EXPENDITURES		Funct #							
15	INSTRUCTION		1000	131,524,112				131,524,112		
16	SUPPORT SERVICES		2000	60,867,307	17,214,493	13,291,584		91,373,384		
17	COMMUNITY SERVICES		3000	2,481,939	0	0		2,481,939		
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	7,507,394	0	0		7,507,394		
19	DEBT SERVICES		5000	0	0	0		0		
20	PROVISION FOR CONTINGENCIES		6000	0	0	0		0		
21	Total Disbursements/Expenditures			202,380,752	17,214,493	13,291,584		232,886,829	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			10,537,684	5,642,309	1,093,416	435,000	17,708,409	0	0
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	0	0
27	ESTIMATED ENDING FUND BALANCE			86,635,684	11,010,309	11,288,416	23,481,000	132,415,409	86,635,684	11,010,309

	A	B	K	L
1	*School Districts Only			
2				
3	31045131022			
4	District Number			
5	Aurora East USD 131			
6	District Name		Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		23,481,000	132,415,409
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
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
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		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
27	ESTIMATED ENDING FUND BALANCE		23,481,000	132,415,409

	A	B	M	N	O	P	Q	R	S	T	
1	*School Districts Only		ESTIMATED BUDGET FY2024-2025					ESTIMATED BUDGET FY2025-2026			
2											
3	31045131022										
4	District Number										
5	Aurora East USD 131										
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		86,635,684	11,010,309	11,288,416	23,481,000	132,415,409	86,635,684	11,010,309	11,288,416	
8	RECEIPTS/REVENUES										
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	0	0	0	
14	DISBURSEMENTS/EXPENDITURES										
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	0	0	0	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	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	0	0	0	
27	ESTIMATED ENDING FUND BALANCE		86,635,684	11,010,309	11,288,416	23,481,000	132,415,409	86,635,684	11,010,309	11,288,416	

	A	B	U	V
1	*School Districts Only			
2				
3	31045131022			
4	District Number			
5	Aurora East USD 131			
6	District Name		Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		23,481,000	132,415,409
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
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
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		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
27	ESTIMATED ENDING FUND BALANCE		23,481,000	132,415,409

	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	31045131022					
4	District Number					
5	Aurora East USD 131					
6	District Name		FY2022-2023	FY2023-2024	FY2024-2025	FY2025-2026
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		114,707,000	132,415,409	132,415,409	132,415,409
8	RECEIPTS/REVENUES					
9	LOCAL SOURCES	Acct #				
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	155,221,000	0	0	0
12	FEDERAL SOURCES	4000	54,451,238	0	0	0
13	Total Receipts/Revenues		250,595,238	0	0	0
14	DISBURSEMENTS/EXPENDITURES					
15	INSTRUCTION	1000	131,524,112	0	0	0
16	SUPPORT SERVICES	2000	91,373,384	0	0	0
17	COMMUNITY SERVICES	3000	2,481,939	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	7,507,394	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		232,886,829	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		17,708,409	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		132,415,409	132,415,409	132,415,409	132,415,409

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

Aurora East USD 131 31045131022

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:

REPORTING OF PUBLIC VENDOR CONTRACTS OF \$1,000 OR MORE

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 the agreements that pertain to goods and services that were intended to generate additional revenue and other remunerations for the school district including attire, class rings, and photographic services. **The report is to list information regarding such contracts for the fiscal year immediately preceding the year approved by the school board.**

[See: School Code, Section 10-20.21 - Contracts](#)

If more rows are required, select a cell above where you'd like additional rows. Then click "Add Rows" button to the right and enter data. New Rows will generate beneath the selected cell.

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration

RE (School Districts Only)

their budget. In this context, the term "vendor contracts" refers to "all contracts and in excess of \$1,000, including without limitation vending machine contracts, sports and other the fiscal year of the budget. All such contracts executed on or after July 1, 2007 must be

number of desired rows.

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.	
Out-of-balance conditions are marked here with an error message.	
<i>Once all errors are corrected: Windows users, click "Save Budget for ISBE" button to the right. Mac users, click File > Save As. Once saved, submit to ISBE.</i>	
Budget Item References	Message
Are all errors corrected?	Please correct errors below
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) (Do not type full district name manually.)	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet.	OK
Board Names must be typed on Cover sheet.	OK
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2022 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 2022 (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, 2022 (CashSum 5 tab, All Funds) cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
Activity Funds (Cell C23)	OK
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2023 (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)	CHECK ERROR - NEGATIVE END BALANCE
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/expenditure use.	ERROR - INPUT NOTE(S) ON ITEMIZATION 21 TAB

End of Balancing