

District Type:

- School District
- Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2023 - June 30, 2024

Accounting Basis:

- Cash
- Accrual

Is this an amended budget? _____

Date of Amended Budget: _____

(MM/DD/YY)

District Name:

Calhoun CUSD 40

District RCDT No:

40007040026

Balanced budget; no Deficit Reduction
Plan is required.

If your FY2023 AFR states that you need to do a deficit reduction plan and your FY2024 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Calhoun CUSD 40, County of Calhoun/Greene, State of Illinois, for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.

WHEREAS the Board of Education of Calhoun CUSD 40, County of Calhoun/Greene, 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 19 day of September, 20 23, 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, 2023 and ending June 30, 2024.

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 19 day of September, 20 23 by a roll call vote of 6 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Jackie Baalman	
Luke Fraley	
Adam Gerson	
Amanda Gress	
Nate Sagez	
Angie Tepen	

* 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

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									
3		ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) ¹ as of July 1, 2023									
4		1,886,922	494,484	129,895	106,729	297,092	608,406	1,125,925	173,694		101,683
5		RECEIPTS/REVENUES (without Student Activity Funds)									
6	1000	1,899,511	325,000	549,012	132,000	88,301	225,000	40,000	1,050,000		42,000
7	2000	0	0	0	0	0	0	0	0		0
8	3000	3,283,816	0	0	319,223	0	0	0	0		0
9	4000	1,069,792	0	0	0	0	0	0	0		0
10		6,253,119	325,000	549,012	451,223	88,301	225,000	40,000	1,050,000		42,000
11	3998										
12		DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)									
13	1000	3,069,979									
14	2000	1,838,369	631,656		311,279	63,999	114,489		471,363		
15	3000	307,902	0		0	22,020	0		534,278		0
16	4000	245,392	0	0	0	0	0	0	0		0
17	5000	0	10,506	492,356	189,819	0	0	0	0		0
18	6000	0	0	0	0	0	0	0	0		0
19		5,461,643	642,162	492,356	501,098	185,402	114,489		1,005,640		0
20	4180	0	0	0	0	0	0		0		0
21		5,461,643	642,162	492,356	501,098	185,402	114,489		1,005,640		0
22		791,476	(317,162)	56,656	(49,875)	(97,101)	110,511	40,000	44,360		42,000
23		OTHER SOURCES/USES OF FUNDS									
24		OTHER SOURCES OF FUNDS (7000)									
25		PERMANENT TRANSFER FROM VARIOUS FUNDS									
26	7110										
27	7110										
28	7120				175,000						
29	7130										
30	7140										
31	7150		0								
32	7160		0								
33	7170										
34		SALE OF BONDS (7200)									
35	7210										
36	7220										
37	7230										
38	7300										
39	7400										
40	7500										
41	7600										
42	7700										
43	7800						0				
44	7900										
45	7980										
46		0	0	0	175,000	0	0	0	0		0

	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											
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							175,000			
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 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 Funds ⁹		0	0	0	0	0	0	175,000	0	0	0
80	Total Other Sources/Uses of Fund		0	0	0	175,000	0	0	(175,000)	0	0	0
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2024		2,678,398	177,322	186,551	231,854	199,991	718,917	990,925	218,054	143,683	
82	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2023		216,056									
84	RECEIPTS/REVENUES (For Student Activity Funds)											
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1999	191,579									
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
87	Total Student Activity Direct Disbursements/Expenditures	1999	183,355									
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		8,224									
89	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2024		224,280									
90												

Budget Summary

1	A										K	L
	Begin entering data on EstRev 6-11 and Exp 12-20 tabs.											
2	Description: Enter Whole Numbers Only										(90)	
	Acct #	B	C	D	E	F	G	H	I	J	(80)	(90)
			(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	
91			2,102,978	494,484	129,895	106,729	297,092	608,406	1,125,925	173,694		101,683
92												
93	1000		2,091,090	325,000	549,012	132,000	88,301	225,000	40,000	1,050,000		42,000
94	2000		0	0	0	0	0	0	0	0		0
95	3000		3,283,816	0	0	319,223	0	0	0	0		0
96	4000		1,069,792	0	0	0	0	0	0	0		0
97			6,444,698	325,000	549,012	451,223	88,301	225,000	40,000	1,050,000		42,000
98	3958		0	0	0	0	0	0	0	0		0
99			6,444,698	325,000	549,012	451,223	88,301	225,000	40,000	1,050,000		42,000
100												
101	1000		3,253,334	631,656	0	311,279	63,999	114,489		471,363		0
102	2000		1,838,369	0	0	0	99,383	0		534,278		0
103	3000		307,902	0	0	0	22,020	0		0		0
104	4000		245,392	0	0	0	0	0		0		0
105	5000		0	10,506	492,356	189,819	0	0		0		0
106	6000		0	0	0	0	0	0		0		0
107			5,644,998	642,162	492,356	501,098	185,402	114,489		1,005,640		0
108	4180		0	0	0	0	0	0		0		0
109			5,644,998	642,162	492,356	501,098	185,402	114,489		1,005,640		0
110			799,700	(317,162)	56,656	(49,875)	(97,101)	110,511	40,000	44,360		42,000
111												
112			0	0	0	175,000	0	0	0	0		0
113			0	0	0	0	0	0	0	0		0
114			0	0	0	0	0	0	175,000	0		0
116			0	0	0	0	0	0	(175,000)	0		0
117			0	0	0	175,000	0	0	(175,000)	0		0
118			2,902,678	177,322	186,551	231,854	199,991	718,917	990,925	218,054		143,683
119												
120			SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)									
121			(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	Total By Object
122	Object Name	Acct #										
123	Salaries	100	3,005,172	94,794	0	207,138	0	0	0	684,423	0	3,991,526
124	Employee Benefits	200	701,072	9,412	0	19,733	185,402	0	0	171,285	0	1,086,905
125	Purchased Services	300	539,325	93,384	0	4,175	0	27,489	0	140,745	0	805,117
126	Supplies & Materials	400	908,525	266,398	0	53,500	0	0	0	9,187	0	1,237,610
127	Capital Outlay	500	266,765	167,668	0	26,673	0	87,000	0	0	0	546,107
128	Other Objects	600	40,784	10,506	492,356	189,879	0	0	0	0	0	733,525
129	Non-Capitalized Equipment	700	0	0	0	0	0	0	0	0	0	0
130	Termination Benefits	800	0	0	0	0	0	0	0	0	0	0
131			5,461,643	642,162	492,356	501,098	185,402	114,489	0	1,005,640	0	8,407,790
132	Total Expenditures											

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2023		1,886,922	494,484	129,895	106,729	297,092	608,406	1,125,925	173,694	101,683
4	Total Direct Receipts & Other Sources 8		6,253,119	325,000	549,012	626,223	88,301	225,000	40,000	1,050,000	42,000
5	OTHER RECEIPTS			819,484	678,907	732,952	385,393	833,406	1,165,925	1,223,694	143,683
6	Interfund Loans Payable (Loans from Other Funds)	411	0	642,162	492,356	501,098	185,402	114,489	175,000	1,005,640	0
7	Interfund Loans Receivable (Repayment of Loans)	411	6,253,119	325,000	549,012	626,223	88,301	225,000	40,000	1,050,000	0
8	Notes and Warrants Payable	433	8,140,041	819,484	678,907	732,952	385,393	833,406	1,165,925	1,223,694	143,683
9	Other Current Assets	199	5,451,643	642,162	492,356	501,098	185,402	114,489	175,000	1,005,640	0
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		6,253,119	325,000	549,012	626,223	88,301	225,000	40,000	1,050,000	42,000
12	Total Amount Available		8,140,041	819,484	678,907	732,952	385,393	833,406	1,165,925	1,223,694	143,683
13	Total Direct Disbursements & Other Uses 9		5,451,643	642,162	492,356	501,098	185,402	114,489	175,000	1,005,640	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		5,451,643	642,162	492,356	501,098	185,402	114,489	175,000	1,005,640	0
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2024		2,678,398	177,322	186,551	231,854	199,991	718,917	990,925	218,054	143,683
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2023		216,056								
24	Total Direct Receipts & Other Sources 8		191,579								
25	Total Amount Available		407,635								
26	Total Direct Disbursements & Other Uses 9		183,355								
27	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2024		224,280								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2023		2,102,978	494,484	129,895	106,729	297,092	608,406	1,125,925	173,694	101,683
30	Total Direct Receipts & Other Sources 8		6,444,698	325,000	549,012	626,223	88,301	225,000	40,000	1,050,000	42,000
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		6,444,698	325,000	549,012	626,223	88,301	225,000	40,000	1,050,000	42,000
33	Total Amount Available		8,547,676	819,484	678,907	732,952	385,393	833,406	1,165,925	1,223,694	143,683
34	Total Direct Disbursements & Other Uses 9		5,644,998	642,162	492,356	501,098	185,402	114,489	175,000	1,005,640	0
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		5,644,998	642,162	492,356	501,098	185,402	114,489	175,000	1,005,640	0
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2024		2,902,678	177,322	186,551	231,854	199,991	718,917	990,925	218,054	143,683

	A	B	C	D	E	F	G	H	I	J	K	
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
2	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)											
3	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY											
4	Designated Purposes Levies ^{11 (1110-1120)}	1150	1,222,400	325,000	499,012	132,000	50,000	0	40,000	1,050,000	42,000	
5	Leasing Purposes Levy ¹²	1130	35,000	0	0	0	0	0	0	0	0	
6	Special Education Purposes Levy	1140	28,000	0	0	0	0	0	0	0	0	
7	FICA and Medicare Only Levies	1150					35,000					
8	Area Vocational Construction Purposes Levy	1160										
9	Summer School Purposes Levy	1170	0	0	0	0	0	0	0	0	0	
10	Other Tax Levies (Describe & Itemize)	1190	1,285,400	325,000	499,012	132,000	85,000	0	40,000	1,050,000	42,000	
11	Total Ad Valorem Taxes Levied by District											
12	PAYMENTS IN LIEU OF TAXES											
13	Mobile Home Privilege Tax	1200	0	0	0	0	0	0	0	0	0	
14	Payments from Local Housing Authority	1220	0	0	0	0	0	0	0	0	0	
15	Corporate Personal Property Replacement Taxes ¹³	1230	117,586	0	0	0	3,301	0	0	0	0	
16	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0	
17	Total Payments in Lieu of Taxes		117,586	0	0	0	3,301	0	0	0	0	
18	TUITION											
19	Regular Tuition from Pupils or Parents (In State)	1300	0	0	0	0	0	0	0	0	0	
20	Regular Tuition from Other Districts (In State)	1311	0	0	0	0	0	0	0	0	0	
21	Regular Tuition from Other Sources (In State)	1312	0	0	0	0	0	0	0	0	0	
22	Regular Tuition from Other Sources (Out of State)	1313	0	0	0	0	0	0	0	0	0	
23	Regular Tuition from Other Sources (Out of State)	1314	0	0	0	0	0	0	0	0	0	
24	Summer School Tuition from Pupils or Parents (In State)	1321	0	0	0	0	0	0	0	0	0	
25	Summer School Tuition from Other Districts (In State)	1322	0	0	0	0	0	0	0	0	0	
26	Summer School Tuition from Other Sources (In State)	1323	0	0	0	0	0	0	0	0	0	
27	Summer School Tuition from Other Sources (Out of State)	1324	0	0	0	0	0	0	0	0	0	
28	CTE Tuition from Pupils or Parents (In State)	1331	0	0	0	0	0	0	0	0	0	
29	CTE Tuition from Other Districts (In State)	1332	0	0	0	0	0	0	0	0	0	
30	CTE Tuition from Other Sources (In State)	1333	0	0	0	0	0	0	0	0	0	
31	CTE Tuition from Other Sources (Out of State)	1334	0	0	0	0	0	0	0	0	0	
32	Special Education Tuition from Pupils or Parents (In State)	1341	0	0	0	0	0	0	0	0	0	
33	Special Education Tuition from Other Districts (In State)	1342	0	0	0	0	0	0	0	0	0	
34	Special Education Tuition from Other Sources (In State)	1343	0	0	0	0	0	0	0	0	0	
35	Special Education Tuition from Other Sources (Out of State)	1344	0	0	0	0	0	0	0	0	0	
36	Adult Tuition from Pupils or Parents (In State)	1351	0	0	0	0	0	0	0	0	0	
37	Adult Tuition from Other Districts (In State)	1352	0	0	0	0	0	0	0	0	0	
38	Adult Tuition from Other Sources (In State)	1353	0	0	0	0	0	0	0	0	0	
39	Adult Tuition from Other Sources (Out of State)	1354	0	0	0	0	0	0	0	0	0	
40	Total Tuition		0	0	0	0	0	0	0	0	0	
41	TRANSPORTATION FEES											
42	Regular Transportation Fees from Pupils or Parents (In State)	1400	0	0	0	0	0	0	0	0	0	
43	Regular Transportation Fees from Other Districts (In State)	1411	0	0	0	0	0	0	0	0	0	
44	Regular Transportation Fees from Other Sources (In State)	1412	0	0	0	0	0	0	0	0	0	
45	Regular Transportation Fees from Co-curricular Activities (In State)	1413	0	0	0	0	0	0	0	0	0	
46	Regular Transportation Fees from Other Sources (Out of State)	1415	0	0	0	0	0	0	0	0	0	
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421	0	0	0	0	0	0	0	0	0	
48	Summer School Transportation Fees from Other Districts (In State)	1422	0	0	0	0	0	0	0	0	0	
49	Summer School Transportation Fees from Other Sources (In State)	1423	0	0	0	0	0	0	0	0	0	
50	Summer School Transportation Fees from Other Sources (Out of State)	1424	0	0	0	0	0	0	0	0	0	
51	CTE Transportation Fees from Pupils or Parents (In State)	1431	0	0	0	0	0	0	0	0	0	
52	CTE Transportation Fees from Other Districts (In State)	1432	0	0	0	0	0	0	0	0	0	
53	CTE Transportation Fees from Other Sources (In State)	1433	0	0	0	0	0	0	0	0	0	
54	CTE Transportation Fees from Other Sources (Out of State)	1434	0	0	0	0	0	0	0	0	0	
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441	0	0	0	0	0	0	0	0	0	
56	Special Education Transportation Fees from Other Districts (In State)	1442	0	0	0	0	0	0	0	0	0	

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1										
2										
57	1443				0					
58	1444				0					
59	1451				0					
60	1452				0					
61	1453				0					
62	1454				0					
63					0					
64	1500				0					
65	1510	80,000		0	0					
66	1520			0	0					
67		80,000		0	0					
68	1600				0					
69	1611	98,000								
70	1612									
71	1613									
72	1614	8,500								
73	1620	9,500								
74	1690									
75		116,000								
76	1700									
77	1711	135,900								
78	1719									
79	1720	35,500								
80	1730									
81	1790									
82	1799	191,579								
83		171,400								
84		362,979								
85	1800									
86	1811	20,000								
87	1812									
88	1813									
89	1819									
90	1821	48,000								
91	1822									
92	1823									
93	1829									
94	1890									
95		68,000								
96	1900									
97	1910	1,200								
98	1920	3,000								
99	1930									
100	1940									
101	1950	3,500								
102	1960									
103	1970	5,425								
104	1980									
105	1983			50,000			225,000			
106	1991	38,000								
107	1992									
108	1993	10,000								
109	1999			50,000						
110		61,125					225,000			

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	1,899,511	325,000	549,012	132,000	88,301	225,000	40,000	1,050,000	42,000
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		2,091,090								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-Through Revenue from State Sources	2100	0	0	0	0	0	0	0	0	0
115	Flow-Through Revenue from Federal Sources	2200	0	0	0	0	0	0	0	0	0
116	Other Flow-Through Revenue (Describe & Itemize)	2300	0	0	0	0	0	0	0	0	0
117	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0	0	0	0	0	0	0	0
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.1.5)	3001	2,529,887	0	0	0	0	0	0	0	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0	0	0	0
122	Fast Growth District Grants	3030	0	0	0	0	0	0	0	0	0
123	Other Unrestricted Grants-in-Aid From State Sources (Describe & Itemize)	3099	0	0	0	0	0	0	0	0	0
124	Total Unrestricted Grants-In-Aid		2,529,887	0	0	0	0	0	0	0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	0	0	0	0	0	0	0	0	0
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	10,780	0	0	0	0	0	0	0	0
129	Special Education - Personnel	3110	0	0	0	0	0	0	0	0	0
130	Special Education - Orphanage - Individual	3120	137	0	0	0	0	0	0	0	0
131	Special Education - Orphanage - Summer Individual	3130	0	0	0	0	0	0	0	0	0
132	Special Education - Summer School	3145	0	0	0	0	0	0	0	0	0
133	Special Education - Other (Describe & Itemize)	3199	0	0	0	0	0	0	0	0	0
134	Total Special Education		10,917	0	0	0	0	0	0	0	0
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200	0	0	0	0	0	0	0	0	0
137	CTE - Secondary Program Improvement (CTEI)	3220	17,662	0	0	0	0	0	0	0	0
138	CTE - WECEP	3225	0	0	0	0	0	0	0	0	0
139	CTE - Agriculture Education	3235	20,463	0	0	0	0	0	0	0	0
140	CTE - Instructor Practicum	3240	0	0	0	0	0	0	0	0	0
141	CTE - Student Organizations	3270	0	0	0	0	0	0	0	0	0
142	CTE - Other (Describe & Itemize)	3299	29,000	0	0	0	0	0	0	0	0
143	Total Career and Technical Education		67,125	0	0	0	0	0	0	0	0
144	BILINGUAL EDUCATION										
145	Bilingual Education - Downstate - TPI and TBE	3305	0	0	0	0	0	0	0	0	0
146	Bilingual Education - Downstate - Transitional Bilingual Education	3310	0	0	0	0	0	0	0	0	0
147	Total Bilingual Education		0	0	0	0	0	0	0	0	0
148	State Free Lunch & Breakfast	3360	1,200	0	0	0	0	0	0	0	0
149	School Breakfast Initiative	3365	0	0	0	0	0	0	0	0	0
150	Driver Education	3370	12,000	0	0	0	0	0	0	0	0
151	Adult Education (from ICCB)	3410	0	0	0	0	0	0	0	0	0
152	Adult Education - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500	0	0	235,000	0	0	0	0	0	0
155	Transportation - Special Education	3510	0	0	84,223	0	0	0	0	0	0
156	Transportation - Other (Describe & Itemize)	3599	0	0	0	0	0	0	0	0	0
157	Total Transportation		0	0	319,223	0	0	0	0	0	0
158	Learning Improvement - Change Grants	3610	0	0	0	0	0	0	0	0	0
159	Scientific Literacy	3660	0	0	0	0	0	0	0	0	0
160	Truant Alternative/Optional Education	3695	0	0	0	0	0	0	0	0	0

A		B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only		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											
161	Early Childhood - Block Grant	3705	661,837	0	0	0	0	0	0	0	0
162	Chicago General Education Block Grant	3766	0	0	0	0	0	0	0	0	0
163	Chicago Educational Services Block Grant	3767	0	0	0	0	0	0	0	0	0
164	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0	0	0	0
165	Technology - Technology for Success	3780	0	0	0	0	0	0	0	0	0
166	State Charter Schools	3815	0	0	0	0	0	0	0	0	0
167	Extended Learning Opportunities - Summer Bridges	3825	0	0	0	0	0	0	0	0	0
168	Infrastructure Improvements - Planning/Construction	3920	0	0	0	0	0	0	0	0	0
169	School Infrastructure - Maintenance Projects	3925	0	0	0	0	0	0	0	0	0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3959	850	0	0	0	0	0	0	0	0
171	Total Receipts/Revenues from State Sources		753,929	0	0	319,223	0	0	0	0	0
172	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)	3000	3,283,816	0	0	319,223	0	0	0	0	0
173	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
174	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
175	Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
176	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
177	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4099)										
178	Head Start	4045	0	0	0	0	0	0	0	0	0
179	Construction (Impact Aid)	4050	0	0	0	0	0	0	0	0	0
180	MAGNET	4060	0	0	0	0	0	0	0	0	0
181	Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4090	0	0	0	0	0	0	0	0	0
182	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0	0	0	0	0	0	0	0
183	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
184	TITLE V										
185	Title V - Flexibility and Accountability	4100	0	0	0	0	0	0	0	0	0
186	Title V - SEA Projects	4105	0	0	0	0	0	0	0	0	0
187	Title V - Rural Education Initiative (REI)	4107	89,536	0	0	0	0	0	0	0	0
188	Title V - Other (Describe & Itemize)	4199	0	0	0	0	0	0	0	0	0
189	Total Title V		89,536	0	0	0	0	0	0	0	0
190	FOOD SERVICE										
191	Breakfast Start-Up Expansion	4200	0	0	0	0	0	0	0	0	0
192	National School Lunch Program	4210	185,000	0	0	0	0	0	0	0	0
193	Special Milk Program	4215	0	0	0	0	0	0	0	0	0
194	School Breakfast Program	4220	56,000	0	0	0	0	0	0	0	0
195	Summer Food Service Admin/Program	4225	0	0	0	0	0	0	0	0	0
196	Child and Adult Care Food Program	4226	0	0	0	0	0	0	0	0	0
197	Fresh Fruit and Vegetables	4240	0	0	0	0	0	0	0	0	0
198	Food Service - Other (Describe & Itemize)	4299	0	0	0	0	0	0	0	0	0
199	Total Food Service		241,000	0	0	0	0	0	0	0	0
200	TITLE I										
201	Title I - Low Income	4300	89,631	0	0	0	0	0	0	0	0
202	Title I - Low Income - Neglected, Private	4305	0	0	0	0	0	0	0	0	0
203	Title I - Migrant Education	4340	0	0	0	0	0	0	0	0	0
204	Title I - Other (Describe & Itemize)	4399	0	0	0	0	0	0	0	0	0
205	Total Title I		89,631	0	0	0	0	0	0	0	0
206	TITLE IV										
207	Title IV - Student Support & Academic Enrichment Grant	4400	0	0	0	0	0	0	0	0	0
208	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0	0	0	0	0	0	0	0
209	Title IV - 21st Century	4421	0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
211	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
212	Total Title IV		0	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Federal Special Education - Preschool Flow-Through	4600	7,495	0		0	0				
215	Federal Special Education - Preschool Discretionary	4605	0	0		0	0				
216	Federal Special Education - IDEA Flow Through	4620	143,996	0		0	0				
217	Federal Special Education - IDEA Room & Board	4625	0	0		0	0				
218	Federal Special Education - IDEA Discretionary	4630	0	0		0	0				
219	Federal Special Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
220	Total Federal Special Education		151,491	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins-Title III Tech Prep	4770	4,996	0		0	0				
223	CTE - Other (Describe & Itemize)	4799	0	0		0	0				
224	Total CTE - Perkins		4,996	0		0	0				
225	Federal - Adult Education	4810	0	0		0	0				
226	ARRA - General State Aid - Education Stabilization	4850	0	0		0	0				
227	ARRA - Title I - Low Income	4851	0	0		0	0				
228	ARRA - Title I - Neglected, Private	4852	0	0		0	0				
229	ARRA - Title I - Delinquent, Private	4853	0	0		0	0				
230	ARRA - Title I - School Improvement (Part A)	4854	0	0		0	0				
231	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0		0	0				
232	ARRA - IDEA - Part B - Preschool	4856	0	0		0	0				
233	ARRA - IDEA - Part B - Flow-Through	4857	0	0		0	0				
234	ARRA - Title IID - Technology - Formula	4860	0	0		0	0				
235	ARRA - Title IID - Technology - Competitive	4861	0	0		0	0				
236	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
237	ARRA - Child Nutrition Equipment Assistance	4863	0	0		0	0				
238	Impact Aid Formula Grants	4864	0	0		0	0				
239	Impact Aid Competitive Grants	4865	0	0		0	0				
240	Qualified Zone Academy Bond Tax Credits	4866	0	0		0	0				
241	Qualified School Construction Bond Credits	4867	0	0		0	0				
242	Build America Bond Tax Credits	4868	0	0		0	0				
243	Build America Bond Interest Reimbursement	4869	0	0		0	0				
244	ARRA - General State Aid - Other Government Services Stabilization	4870	0	0		0	0				
245	Other ARRA Funds - II	4871	0	0		0	0				
246	Other ARRA Funds - III	4872	0	0		0	0				
247	Other ARRA Funds - IV	4873	0	0		0	0				
248	Other ARRA Funds - V	4874	0	0		0	0				
249	ARRA - Early Childhood	4875	0	0		0	0				
250	Other ARRA Funds - VII	4876	0	0		0	0				
251	Other ARRA Funds - VIII	4877	0	0		0	0				
252	Other ARRA Funds - IX	4878	0	0		0	0				
253	Other ARRA Funds - X	4879	0	0		0	0				
254	Other ARRA Funds - Ed Job Fund Program	4880	0	0		0	0				
255	Total Stimulus Programs		0	0		0	0				
256	Race to the Top Program	4901	0	0		0	0				
257	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
258	Title III - Instruction for English Learners & Immigrant Students	4905	0	0		0	0				
259	Title III - English Language Acquisition	4909	0	0		0	0				
260	McKinney Education for Homeless Children	4920	0	0		0	0				
261	Title II - Eisenhower - Professional Development Formula	4930	0	0		0	0				
262	Title II - Teacher Quality	4932	13,963	0		0	0				
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0	0		0	0				
264	Federal Charter Schools	4960	0	0		0	0				
265	State Assessment Grants	4981	0	0		0	0				
266	Grant for State Assessments and Related Activities	4982	0	0		0	0				

A		B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only		Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement / Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
267	Medical Matching Funds - Administrative Outreach	4991	18,000	0	0	0	0	0	0	0	0
268	Medical Matching Funds - Fee-For-Service Program	4992	10,000	0	0	0	0	0	0	0	0
269	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	451,175	0	0	0	0	0	0	0	0
270	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,069,792	0	0	0	0	0	0	0	0
271	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,069,792	0	0	0	0	0	0	0	0
272	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		6,253,119	325,000	549,012	451,223	88,301	225,000	40,000	1,050,000	42,000
273	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		6,444,698								

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
10	EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	1,322,582	325,234	4,485	20,746	0	1,791	0	0	1,674,839
6	Tuition Payment to Charter Schools	1115		0	0	0	0	0	0	0	0
7	Pre-K Programs	1125	187,311	49,936	4,830	3,189	0	0	0	0	245,265
8	Special Education Programs (Functions 1200 - 1220)	1200	273,795	69,467	6,502	1,813	0	0	0	0	351,577
9	Special Education Programs Pre-K	1225	3,064	0	0	0	0	0	0	0	3,064
10	Remedial and Supplemental Programs K-12	1250	86,025	27,381	15,925	324,407	9,158	0	0	0	462,896
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	3,500	0	0	0	0	0	0	3,500
13	CTE Programs	1400	81,688	19,245	2,894	8,923	7,607	0	0	0	120,357
14	Interscholastic Programs	1500	76,253	4,593	29,000	63,000	0	2,350	0	0	175,195
15	Summer School Programs	1600	0	0	0	12	0	0	0	0	12
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	6,643	2,157	0	61	0	0	0	0	8,862
18	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0
19	Traut Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910									
21	Regular K-12 Programs Private Tuition	1911									
22	Special Education Programs K-12 Private Tuition	1912									
23	Special Education Programs Pre-K Tuition	1913									
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									
26	Adult/Continuing Education Programs Private Tuition	1916									
27	CTE Programs Private Tuition	1917									
28	Interscholastic Programs Private Tuition	1918									
29	Summer School Programs Private Tuition	1919									
30	Gifted Programs Private Tuition	1920									
31	Bilingual Programs Private Tuition	1921									
32	Traut Alternative/Opt Ed Programs Private Tuition	1922									
33	Student Activity Fund Expenditures	1999									
34	Total Instruction ¹⁴ (Without Student Activity Funds 1999)	1000	2,037,362	501,513	63,636	422,151	16,765	28,552	0	0	3,069,979
35	Total Instruction ¹⁴ (With Student Activity Funds 1999)	1000	2,037,362	501,513	63,636	422,151	16,765	211,907	0	0	3,253,334
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	27,811	8,015	0	5,650	0	0	0	0	41,476
39	Guidance Services	2120	26,054	7,601	29	250	0	179	0	0	34,113
40	Health Services	2130	17,416	4,200	6,575	550	0	146	0	0	28,887
41	Psychological Services	2140	0	0	0	0	0	0	0	0	0
42	Speech Pathology & Audiology Services	2150	21,557	7,959	0	0	0	0	0	0	29,515
43	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
44	Total Support Services - Pupil	2100	92,837	27,775	6,604	6,450	0	325	0	0	133,991
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	80,586	18,261	23,667	4,035	0	0	0	0	126,549
47	Educational Media Services	2220	0	0	63,535	178,690	0	1,604	0	0	243,830
48	Assessment & Testing	2230	8,585	1,912	4,420	0	0	0	0	0	14,917
49	Total Support Services - Instructional Staff	2200	89,171	20,173	91,622	182,725	0	1,604	0	0	385,296
50	Support Services - General Administration	2300									
51	Board of Education Services	2310	21,089	20	1,200	700	0	5,500	0	0	28,508
52	Executive Administration Services	2320	89,303	25,551	2,950	250	0	882	0	0	118,936
53	Special Area Administration Services	2330	25,690	8,688	0	0	0	0	0	0	34,377
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0
55	Total Support Services - General Administration	2300	136,081	34,259	4,150	950	0	6,382	0	0	181,822
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	181,128	51,253	1,000	500	0	1,000	0	0	234,881
58	Other Support Services - School Administration (Describe & Itemize)	2490	35,314	9,311	0	0	0	0	0	0	44,625
59	Total Support Services - School Administration	2400	216,442	60,564	1,000	500	0	1,000	0	0	279,506
60	Support Services - Business	2500									

A		B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only		Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
61	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
62	Fiscal Services	2520	89,730	13,915	31,850	2,500	250,000	0	0	0	388,244
63	Operation & Maintenance of Plant Services	2540	19,849	669	38,236	13,453	0	250	0	0	72,206
64	Pupil Transportation Services	2550	650	0	0	500	0	0	0	0	1,150
65	Food Services	2560	128,271	19,673	11,088	229,623	0	450	0	0	389,104
66	Internal Services	2570	0	0	0	0	0	0	0	0	0
67	Total Support Services - Business	2500	238,499	34,257	81,174	246,076	250,000	700	0	0	850,705
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
71	Information Services	2630	0	0	2,250	0	0	0	0	0	2,250
72	Staff Services	2640	0	0	0	0	0	0	0	0	0
73	Data Processing Services	2650	0	0	0	0	0	0	0	0	0
74	Total Support Services - Central	2600	0	0	2,250	1,000	0	0	0	0	3,250
75	Other Support Services - Misc. (Describe & Itemize)	2900	0	0	3,600	200	0	0	0	0	3,800
76	Total Support Services	2000	773,029	177,028	190,399	437,901	250,000	10,012	0	0	1,838,369
77	COMMUNITY SERVICES (ED)	3000	194,781	22,531	42,117	48,473	0	0	0	0	307,902
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						0
81	Payments for Special Education Programs	4120			243,172						243,172
82	Payments for Adult/Continuing Education Programs	4130			0						0
83	Payments for CTE Programs	4140			0						0
84	Payments for Community College Programs	4170			0						0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			0						0
86	Total Payments to Other Dist & Govt Units (In-State)	4100			243,172						243,172
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						2,220			2,220
94	Total Payments to Other Dist & Govt Units - Tuition (In-State)	4200						2,220			2,220
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						0
102	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0						0
103	Payments to Other Dist & Govt Units (Out of State)	4400			0						0
104	Total Payments to Other Dist & Govt Units	4000			243,172			2,220			245,392
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									0
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Prop Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
112	Total Debt Service - Interest on Short-Term Debt	5100									0
113	Debt Service - Interest on Long-Term Debt	5200									0
114	Total Debt Service	5000									0
115	PROVISION FOR CONTINGENCIES (ED)	6000									0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		3,005,172	701,072	539,325	908,525	266,765	40,784	0	0	5,461,643
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		3,005,172	701,072	539,325	908,525	266,765	224,139	0	0	5,644,958

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1										
2										
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										
118										791,476
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										
119										799,700
120										
121 20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
122	2000									
123	2100									
124	2190	0	0	0	0	0	0	0	0	0
125	2500									
126	2510	0	0	0	0	0	0	0	0	0
127	2530	1,490	0	0	50,000	167,668	0	0	0	219,158
128	2540	93,304	9,412	93,384	216,398	0	0	0	0	412,498
129	2550	0	0	0	0	0	0	0	0	0
130	2560									
131	2500	94,794	9,412	93,384	266,398	167,668	0	0	0	631,656
132	2900	0	0	0	0	0	0	0	0	0
133	2000	94,794	9,412	93,384	266,398	167,668	0	0	0	631,656
134	3000	0	0	0	0	0	0	0	0	0
135 PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)										
136	4000									
137	4100									
138	4120									
139	4140									
140	4190									
141	4100									
142	4400									
143	4000									
144	5000									
145	5100									
146	5110									
147	5120									
148	5130									
149	5140									
150	5150									
151	5100						10,506			10,506
152	5200						10,506			10,506
153	5000									0
154	6000									0
155		94,794	9,412	93,384	266,398	167,668	10,506	0	0	642,162
156										(317,162)
157										
158 30 - DEBT SERVICE FUND (DS)										
159	4000									
160	4100									
161	4110									
162	4120									
163	4190									
164	4000									
165	5000									
166	5100									
167	5110									
168	5120									
169	5130									
170	5140									
171	5150									
172	5100						46,356			46,356
173	5200									0

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1										
2										
174	5300						445,000			445,000
175	5400						1,000			1,000
176	5000						492,356			492,356
177	6000						0			0
178							492,356			492,356
179							0			0
180							56,656			56,656
181	2000									
182	2100									
183	2190									
184	2550	207,138	19,733	4,175	53,500	26,673	60			311,279
185	2900	0	0	0	0	0	0			0
186	2000	207,138	19,733	4,175	53,500	26,673	60			311,279
187	3000	0	0	0	0	0	0			0
188	4000									
189	4100									
190	4110									
191	4120									
192	4130									
193	4140									
194	4170									
195	4190									
196	4100									
197	4400									
198	4000									
199	5000									
200	5100									
201	5110									
202	5120									
203	5130									
204	5140									
205	5150									
206	5100									
207	5200									
208	5300									
209	5400									
210	5000									
211	6000									
212										
213										
214		207,138	19,733	4,175	53,500	26,673	189,879			501,098
215										(49,875)
216										
217	1000									
218	1100									
219	1125									
220	1200									
221	1225									
222	1250									
223	1275									
224	1300									
225	1400									
226	1500									
227	1600									
228										

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
229	Gifted Programs	1650		0							0
230	Driver's Education Programs	1700		388							388
231	Bilingual Programs	1800		0							0
232	Tuant Alternative & Optional Programs	1900		0							0
233	Total Instruction	1000		63,999							63,999
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		794							794
237	Guidance Services	2120		531							531
238	Health Services	2130		836							836
239	Psychological Services	2140		0							0
240	Speech Pathology & Audiology Services	2150		440							440
241	Other Support Services - Pupils (Describe & Itemize)	2190		0							0
242	Total Support Services - Pupil	2100		2,600							2,600
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		(2,113)							(2,113)
245	Educational Media Services	2220		0							0
246	Assessment & Testing	2230		1,074							1,074
247	Total Support Services - Instructional Staff	2200		(1,039)							(1,039)
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		2,638							2,638
250	Executive Administration Services	2320		1,710							1,710
251	Special Area Administrative Services	2330		2,977							2,977
252	Claims Paid From Self Insurance Fund	2361		0							0
253	Risk Management and Claims Services Payments	2365		0							0
254	Total Support Services - General Administration	2300		7,325							7,325
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		13,550							13,550
257	Other Support Services - School Administration (Describe & Itemize)	2490		628							628
258	Total Support Services - School Administration	2400		14,177							14,177
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510		0							0
261	Fiscal Services	2520		9,773							9,773
262	Facilities Acquisition & Construction Services	2530		114							114
263	Operation & Maintenance of Plant Service	2540		22,737							22,737
264	Pupil Transportation Services	2550		24,479							24,479
265	Food Services	2560		19,216							19,216
266	Internal Services	2570		0							0
267	Total Support Services - Business	2500		76,319							76,319
268	Support Services - Central	2600									
269	Direction of Central Support Services	2610		0							0
270	Planning, Research, Development & Evaluation Services	2620		0							0
271	Information Services	2630		0							0
272	Staff Services	2640		0							0
273	Data Processing Services	2660		0							0
274	Total Support Services - Central	2600		0							0
275	Other Support Services - Misc. (Describe & Itemize)	2900									
276	Total Support Services	2000		99,383							99,383
277	COMMUNITY SERVICES (MR/SS)	3000		27,020							27,020
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
279	Payments for Regular Programs	4110		0							0
280	Payments for Special Education Programs	4120		0							0
281	Payments for CTE Programs	4140		0							0
282	Total Payments to Other Dist & Govt Units	4000		0							0
283	DEBT SERVICE (MR/SS)	5000									
284	Debt Service - Interest on Short-Term Debt	5100									
285	Tax Anticipation Warrants	5110		0							0
286	Tax Anticipation Notes	5120		0							0
287	Corporate Personal Prop Regl Tax Anticipation Notes	5130		0							0

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
288 State Aid Anticipation Certificates	5140									0
289 Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
290 Total Debt Service	5000									0
291 PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
292 Total Direct Disbursements/Expenditures			185,402							185,402
293 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
294										(97,101)
295 60 - CAPITAL PROJECTS (CP)										
296 SUPPORT SERVICES (CP)	2000									
297 Support Services - Business										
298 Facilities Acquisition & Construction Services	2530	0	0	27,489	0	87,000	0	0	0	114,489
299 Other Support Services - Business (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
300 Total Support Services	2000	0	0	27,489	0	87,000	0	0	0	114,489
301 PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
302 Payments to Other Dist & Govt Units (In-State)										
303 Payments to Regular Programs	4110									0
304 Payment for Special Education Programs	4120									0
305 Payment for CTE Programs	4140									0
306 Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190									0
307 Total Payments to Other Districts & Govt Units	4000									0
308 PROVISION FOR CONTINGENCIES (CP)	6000									0
309 Total Direct Disbursements/Expenditures		0	0	27,489	0	87,000	0	0	0	114,489
310 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
311										110,511
312 70 WORKING CASH FUND (WC)										
313										
314 80 - TORT FUND (TF)	1000									
315 INSTRUCTION (TF)										
316 Regular Programs	1100	202,858	51,679	0	0	0	0	0	0	254,537
317 Tuition Payment to Charter Schools	1115									0
318 Pre-K Programs	1125	0	0	0	0	0	0	0	0	0
319 Special Education Programs (Functions 1200 - 1220)	1200	101,890	24,340	0	0	0	0	0	0	126,230
320 Special Education Programs Pre-K	1225									0
321 Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0
322 Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
323 Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
324 CTE Programs	1400	24,752	12,978	0	0	0	0	0	0	37,730
325 Interscholastic Programs	1500	11,709	1,470	12,000	0	0	0	0	0	25,179
326 Summer School Programs	1600	0	0	0	0	0	0	0	0	0
327 Gifted Programs	1650	0	0	0	0	0	0	0	0	0
328 Driver's Education Programs	1700	20,901	6,785	0	0	0	0	0	0	27,686
329 Bilingual Programs	1800	0	0	0	0	0	0	0	0	0
330 Truant 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 Truant Alternative/Opt Ed Programs Private Tuition	1922									0
344 Total Instruction ¹⁴	1000	362,110	97,253	12,000	0	0	0	0	0	471,363
345 SUPPORT SERVICES (TF)	2000									

A		B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only		Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110	27,811	8,005	0	0	0	0	0	0	35,816
348	Guidance Services	2120	24,562	7,419	0	0	0	0	0	0	31,981
349	Health Services	2130	39,117	11,446	0	0	0	0	0	0	50,562
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	12,134	4,954	0	0	0	0	0	0	17,088
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
353	Total Support Services - Pupil	2100	103,624	31,823	0	0	0	0	0	0	135,447
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	18,000	8,887	0	0	0	0	0	26,887
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0
358	Total Support Services - Instructional Staff	2200	0	18,000	8,887	0	0	0	0	0	26,887
359	Support Services - General Administration	2300									
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	29,767	8,344	0	0	0	0	0	0	38,111
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	49,092	0	0	0	0	0	0	49,092
364	Risk Management and Claims Services Payments	2365	0	39,826	300	0	0	0	0	0	40,126
365	Total Support Services - General Administration	2300	29,767	8,344	89,918	300	0	0	0	0	127,329
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410	58,003	15,087	0	0	0	0	0	0	73,089
368	Other Support Services - School Administration (Describe & Itemize)	2490	19,015	5,014	0	0	0	0	0	0	24,029
369	Total Support Services - School Administration	2400	77,018	20,100	0	0	0	0	0	0	97,118
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0
373	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	71,336	7,213	21,827	0	0	0	0	0	100,376
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
376	Food Services	2560	40,568	6,552	0	0	0	0	0	0	47,121
377	Internal Services	2570	0	0	0	0	0	0	0	0	0
378	Total Support Services - Business	2500	111,904	13,765	21,827	0	0	0	0	0	147,496
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
382	Information Services	2630	0	0	0	0	0	0	0	0	0
383	Staff Services	2640	0	0	0	0	0	0	0	0	0
384	Data Processing Services	2660	0	0	0	0	0	0	0	0	0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
386	Other Support Services - Misc. (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
387	Total Support Services	2000	322,313	74,033	128,745	9,187	0	0	0	0	534,278
388	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
390	Payments to Other Dist & Govt Units (In-State)	4100									
391	Payments for Regular Programs	4110			0						0
392	Payments for Special Education Programs	4120			0						0
393	Payments for Adult/Continuing Education Programs	4130			0						0
394	Payments for CTE Programs	4140			0						0
395	Payments for Community College Programs	4170			0						0
396	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			0						0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0						0
398	Payments for Regular Programs - Tuition	4210									0
399	Payments for Special Education Programs - Tuition	4220									0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0
401	Payments for CTE Programs - Tuition	4240									0
402	Payments for Community College Programs - Tuition	4270									0
403	Payments for Other Programs - Tuition	4280									0
404	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
405 Total Payments to Other Dist & Govt Units - Tuition (In State)	4200									
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			0						
413 Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0						
414 Payments to Other Dist & Govt Units (Out of State)	4000			0						
415 Total Payments to Other Dist & Govt Units	4000			0						
416 DEBT SERVICE (TF)										
417 Debt Service - Interest on Short-Term Debt	5000									
418 Tax Anticipation Warrants	5110									
419 Tax Anticipation Notes	5120									
420 Corporate Personal Property Replacement Tax Anticipation Notes	5130									
421 State Aid Anticipation Certificates	5140									
422 Other Interest on Short-Term Debt (Describe & Itemize)	5150									
423 Debt Service - Interest on Long-Term Debt	5700									
424 Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									
425 Debt Service - Other (Describe & Itemize)	5400			0						
426 Total Debt Service	5000			0						
427 PROVISIONS FOR CONTINGENCIES (TF)	6000									
428 Total Direct Disbursements/Expenditures		684,423	171,285	140,745	9,187	0	0	0	0	1,005,640
429 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										44,360
430										
431 90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
432 SUPPORT SERVICES (FP&S)	2000									
433 Support Services - Business	2500									
434 Facilities Acquisition & Construction Services	2530			0	0	0	0	0	0	0
435 Operation & Maintenance of Plant/Service	2540			0	0	0	0	0	0	0
436 Total Support Services - Business	2500			0	0	0	0	0	0	0
437 Other Support Services - Misc. (Describe & Itemize)	2900			0	0	0	0	0	0	0
438 Total Support Services	2000			0	0	0	0	0	0	0
439 PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
440 Payments to Regular Programs	4110									
441 Payments to Special Education Programs	4120									
442 Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
443 Total Payments to Other Districts & Govt Units (FP&S)	4000									
444 DEBT SERVICE (FP&S)	5000									
445 Debt Service - Interest on Short-Term Debt	5100									
446 Tax Anticipation Warrants	5110									
447 Other Interest on Short-Term Debt (Describe & Itemize)	5150									
448 Total Debt Service - Interest on Short-Term Debt	5100									
449 Debt Service - Interest on Long-Term Debt	5200									
450 Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									
451 Total Debt Service	5000									
452 PROVISIONS FOR CONTINGENCIES (FP&S)	6000									
453 Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
454 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										42,000

	B	C	D	E	F	G	H
1	If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.						
2	Revenue Check: OK						
3	Expenditure Check: OK						
4	Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)			Describe Expenditures
5	1190			10-2190	Amount		
6	1290			10-2490	\$ 44,625	Dean of Students new position salary	
7	1614	\$ 8,500	Vending and soda machine sales	10-2900	\$ 3,800	e-Rate	
8	1690			10-4190			
9	1790			10-4290			
10	1819			10-4390			
11	1829			10-4400			
12	1890			10-5150			
13	1993	\$ 10,000	Out of district tuition	20-2190			
14	1999			20-2900			
15	2300			20-4190			
16	3099			20-4400			
17	3199			20-5150			
18	3299	\$ 29,000	Career Pathway Grant	30-4190			
19	3499			30-5150			
20	3599			30-5300	\$ 445,000	Bond principle and copier lease	
21	3999	\$ 850	Library Grant	30-5400	\$ 1,000	Bond fees	
22	4009			40-2190			
23	4090			40-2900			
24	4199			40-4190			
25	4299			40-4400			
26	4399			40-5150			
27	4499			40-5300	\$ 184,576	Bus lease	
28	4699			40-5400			
29	4799			50-2190			
30	4998	\$ 451,175	ESSER II, ESSER III, Digital Equity II	50-2490	\$ 628	Dean of Students Medicare	
31				50-2900			
32				50-5150			
33				60-2900			
34				60-4190			
35				80-2190			
36				80-2490	\$ 24,029	Dean of students portion from Tort	
37				80-2900			
38				80-4190			
39				80-4290			
40				80-4390			
41				80-4400			
42				80-5150			
43				80-5300			
44				80-5400			
45				90-2900			
46				90-4190			
47				90-5150			
48				90-5300			

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

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	6,253,119	325,000	451,223	40,000	7,069,342
Direct Expenditures	5,461,643	642,162	501,098		6,604,903
Difference	791,476	(317,162)	(49,875)	40,000	464,439
Estimated Fund Balance - June 30, 2024	2,678,398	177,322	231,854	990,925	4,078,499

Balanced budget; no Deficit Reduction Plan is required.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2023-2024 school district budget in which the "operating funds" listed above result in direct revenues (line 9, BudgetSum 2-4) being less than direct expenditures (line 19, BudgetSum 2-4) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81, BudgetSum 2-4).

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

Per School Code (105 ILCS 5/17-1) - if the Deficit AFR Summary Information tab from the 2022-2023 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 23-27) to ISBE within 30 days after acceptance of the AFR.

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

	A	B	C	D	E	F	G
1	*School Districts Only		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2023-2024				
2							
3	40007040026						
4	<i>District Number</i>						
5	Calhoun CUSD 40						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		1,886,922	494,484	106,729	1,125,925	3,614,060
8	RECEIPTS/REVENUES		Acct #				
9	LOCAL SOURCES	1000	1,899,511	325,000	132,000	40,000	2,396,511
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	1000	0	0	0		0
11	STATE SOURCES	8000	3,283,816	0	319,223	0	3,603,039
12	FEDERAL SOURCES	4000	1,069,792	0	0	0	1,069,792
13	Total Receipts/Revenues		6,253,119	325,000	451,223	40,000	7,069,342
14	DISBURSEMENTS/EXPENDITURES		Funct #				
15	INSTRUCTION	1000	3,069,979				3,069,979
16	SUPPORT SERVICES	2000	1,838,369	631,656	311,279		2,781,305
17	COMMUNITY SERVICES	3000	307,902	0	0		307,902
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	245,392	0	0		245,392
19	DEBT SERVICES	5000	0	10,506	189,819		200,325
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		5,461,643	642,162	501,098		6,604,903
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		791,476	(317,162)	(49,875)	40,000	464,439
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	175,000	0	175,000
25	OTHER USES OF FUNDS (8000)		0	0	0	175,000	175,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	175,000	(175,000)	0
27	ESTIMATED ENDING FUND BALANCE		2,678,398	177,322	231,854	990,925	4,078,499

	A	B	H	I	J	K	L
1	*School Districts Only		ESTIMATED BUDGET FY2024-2025				
2							
3	40007040026						
4	District Number						
5	Calhoun CUSD 40						
	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		2,678,398	177,322	231,854	990,925	4,078,499
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		2,678,398	177,322	231,854	990,925	4,078,499

	A	B	M	N	O	P	Q
1	*School Districts Only		ESTIMATED BUDGET FY2025-2026				
2							
3	40007040026						
4	District Number						
5	Calhoun CUSD 40						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		2,678,398	177,322	231,854	990,925	4,078,499
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		2,678,398	177,322	231,854	990,925	4,078,499

	A	B	R	S	T	U	V
1	*School Districts Only		ESTIMATED BUDGET FY2026-2027				
2							
3	40007040026						
4	<i>District Number</i>						
5	Calhoun CUSD 40						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		2,678,398	177,322	231,854	990,925	4,078,499
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		2,678,398	177,322	231,854	990,925	4,078,499

	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	40007040026					
4	<i>District Number</i>					
5	Calhoun CUSD 40					
6	<i>District Name</i>		FY2023-2024	FY2024-2025	FY2025-2026	FY2026-2027
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		3,614,060	4,078,499	4,078,499	4,078,499
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	.1000	2,396,511	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	.2000	0	0	0	0
11	STATE SOURCES	.3000	3,603,039	0	0	0
12	FEDERAL SOURCES	.4000	1,069,792	0	0	0
13	Total Receipts/Revenues		7,069,342	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	.1000	3,069,979	0	0	0
16	SUPPORT SERVICES	.2000	2,781,305	0	0	0
17	COMMUNITY SERVICES	.3000	307,902	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	.4000	245,392	0	0	0
19	DEBT SERVICES	.5000	200,325	0	0	0
20	PROVISION FOR CONTINGENCIES	.6000	0	0	0	0
21	Total Disbursements/Expenditures		6,604,903	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		464,439	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		175,000	0	0	0
25	OTHER USES OF FUNDS (8000)		175,000	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		4,078,499	4,078,499	4,078,499	4,078,499

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

**Fiscal Year 2023-2024
through Fiscal Year 2026-2027**

Calhoun CUSD 40 40007040026

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

1. **Background and Narrative of Budget Reductions:**

2. **Assumptions Used in the Deficit Reduction Plan:**

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

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

Fiscal Year 2023-2024

through Fiscal Year 2026-2027

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

Evidence-Based Funding: Fiscal Year 2024 Spending Plan CALHOUN COMM UNIT SCH DIST 40

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

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

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

1) What are the Organizational Unit's strategic goals for student success for the 2023-24 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)

Beginning with the 2022-2023 school year and continuing into 2023-2024, Calhoun CUSD #40 has invested time and money on evaluating our K-12 curriculum and programs. Following the pandemic, resources were allotted to support the student and staff with SEL resources and while this will continue, the academic progress of our students has taken priority. The district worked cooperatively with St. Louis University in completing a curriculum audit and results from the audit have been reviewed and shared with staff and stakeholders. Through our Strategic Planning and School Improvement plans, the staff will receive more focused Professional Development as it relates to differentiated instruction, best practices, data collection and application, and reading strategies. Within the buildings, schedules have been rearranged to provide more classroom instruction time and the RtI and Title I resources revamped. Reading resources have been added to the classrooms and specific meeting times set to assess student achievement data. A district Dean of Students with a background in special education was added to the staff for 2023-2024. Our goals for 2023-2024 include better data collection and evaluation of student achievement in reading and math, utilizing the resources we have available to meet the needs of students, planning specific professional development to help increase student achievement and applying best practices in the classrooms. Building administrators and team leaders will use meeting agendas and other documentation from meetings, along with student data to measure our progress.

Top Strategy 1	Top Strategy 2	Top Strategy 3
Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.) Improve programs, curriculum, and/or learning tools	Increase number and/or quality of professional development opportunities	Maintain or expand pupil support services

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

The questions below provide an opportunity to document the stakeholders with whom you consulted and the data you analyzed as you determined your strategic allocations of FY 2024 EBF dollars. Key statistics related to EBF distributions are provided for your reference. Form 50-36/50-39 is typically released before current-year appropriations are known. Therefore, the figures provided are for the prior fiscal year.

Part II: Planned Use of Evidence-Based Funding

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

	Average Student Enrollment	Adequacy Target	
Final Resources / Adequacy Target =	461.50	\$5,949,622.60	
Percent of Adequacy	\$3,729,802.02	63%	
Base Funding Minimum	1	\$2,236,196.42	
Tier Funding =	\$1,985,458.99	\$250,737.43	
Gross State Contribution	\$210,594.02		
Within FY 2023 Gross State Contribution, Resources Attributable to Specific Populations	\$0.00		
	\$184,678.27		

1) FY 2024 Tier Funding Allocation*: Enter the dollar amount of Tier Funding allocated to the Organizational Unit within the FY 2024 Gross State Contribution. Enter "0" if current-year appropriations did not include Tier Funding. Select whether the amount is estimated or actual funding.

FY 2023 Tier Funding	FY 2024 Tier Funding
\$293,650.12	\$293,650.12

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

EBF Spending Plan

Data Source 1		Data Source 2		Data Source 3
Student growth and achievement data disaggregated by student groups		Student grades or other local academic performance data		Educator shortages, retention and recruitment data
Bilingual Program Director(s)		Principals	Yes	Bilingual Parent Advisory Committee
Special Ed Program Director(s)		School Improvement Teams	Yes	Other Parent Group(s)
Other Program Leaders		Teacher or Support Staff Unions		Community Focus Group(s)
School Board Members		Other School Staff	Yes	Other
<p>2) Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)</p> <p>3) Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply, otherwise leave blank.)</p> <p>4) Given the data analyzed, the stakeholders consulted, and the priorities identified in Part 1, indicate the top three priority investments the Organizational Unit will make with its FY 2024 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)</p> <p>5) If "Other" was selected in question 4, please describe. (No more than 1,000 characters, including spaces.)</p> <p>Required</p>		Priority Investment 1	Priority Investment 2	Priority Investment 3
<p>(Optional) Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. (No more than 1,000 characters, including spaces.)</p>		Core Teachers	Other	Employee Benefits
Dean of Students/Special Education Coordinator				
Cost Factor Table				
<p>The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2023 Adequacy Target for each of the 34 cost factors in the Evidence Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at https://www.isbe.net/ebispendingplan.</p> <p>Column G: If the Organizational Unit will receive at least \$5,000 in FY 2024 Tier Funding (as entered in O2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2024 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in O2.1/cell G31 above must equal the sum in cell G40 below, if some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93.</p> <p>Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2024 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.</p>				
Cost Factors	Amount in FY 2023 Adjusted Adequacy Target	Budgeted FY 2024 Investments with New Tier Funding	Budgeted FY 2024 Expenditures with New Tier Expenditures (All Resources) (Optional)	Optional District Narratives
Core Teachers	\$1,400,200.49	Required	\$214,690.12	Enter optional context for core investment decisions
Specialist Teachers	\$344,689.52			
Instructional Facilitator	\$152,326.31			
Core Intervention Teacher	\$61,276.57			
Substitute Teachers	\$46,862.01			
Guidance Counselor	\$108,049.90			
Nurse	\$33,917.95			
Supervisory Aide	\$56,217.30			
Librarian	\$67,596.60			
Librarian Aide	\$40,117.51			
Principal	\$1,000,941.53			
Assistant Principal	\$87,062.45			
School Site Staff	\$67,457.19			
Subtotal	\$2,566,715.33			

EBF Spending Plan		Enter optional context for per student investment decisions.	
Gifts	\$41,175.00		
Professional Development	\$57,687.50	\$10,000.00	
Instructional Materials	\$124,143.50		
Assessments	\$13,383.50	\$15,000.00	
Computer & Tech Equipment	\$263,516.50		
Student Activities	\$166,956.00		
Maintenance & Operations	\$566,260.50		
Central Office	\$407,504.50		
Employee Benefits	\$1,140,994.35		
Subtotal*	\$2,752,558.19	\$25,000.00	
Low-income Intervention Teacher	\$71,835.59		
Low-income Pupil Support Staff	\$71,835.59		
Low-income Extended Day Teacher	\$74,496.17		
Low-income Summer School Teacher	\$74,496.17		
EL Intervention Teacher	\$0.00		
EL Pupil Support Staff	\$0.00		
EL Extended Day Teacher	\$0.00		
EL Summer School Teacher	\$0.00		
EL Core Teacher	\$0.00		
Sp Ed Teacher	\$217,502.22		
Sp Ed Instructional Assistant	\$86,305.43		
Sp Ed Psychologist	\$33,877.82		
Subtotal	\$630,348.99		
Other Investments			
Total**	\$5,949,622.60	\$293,690.12	Complete, 690-631
*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal.			
**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2023 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.			

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

Part III: Support for Special Student Groups

EBF state the sets aside specific allocations to be spent for special education, English learners, and low-income students. Per state these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILLS 14-1.08. Current year EBF amounts attributable to each of the special student groups must be reported in cells G100-G102 below. If the Organizational Unit received at least \$5,000 for any of the student groups, a response to the questions below is required. For amounts less than \$5,000, a response is optional. All other EBF funds may be spent in any manner deemed appropriate by the school district.

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

FY 2024 Student Population Allocations*	Enter the dollar amount of resources attributable to Specific Populations within the FY24 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Enter Amounts	Select Type
Low-income Students	\$236,056.95	Actual	
English Learners	\$0.00	Actual	
Special Education	\$206,910.61	Actual	

*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts are encouraged to use actual amounts if they are available before transmitting the budget to ISBE.

EBF Spending Plan

<p>2)</p> <p>Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required</p>	<p>Low Income Intervention Teacher</p> <p>Yes</p> <p>\$80,000.00</p> <p>Low-Income Pupil Support Staff</p> <p>\$0.00</p>	<p>Low-Income Extended Day Teacher</p> <p>\$0.00</p> <p>Low-Income Summer School Teacher</p> <p>\$0.00</p>	<p>Other Investments</p> <p>\$0.00</p>
<p>Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)</p>			
<p>3)</p> <p>Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Optional</p>	<p>English Learner Intervention Teacher</p> <p>[Optional - Enter \$]</p> <p>English Learner Pupil Support Staff</p> <p>[Optional - Enter \$]</p>	<p>English Learner Extended Day Teacher</p> <p>[Optional - Enter \$]</p> <p>English Learner Summer School Teacher</p> <p>[Optional - Enter \$]</p>	<p>English Learner Core Teacher</p> <p>[Optional - Enter \$]</p> <p>Other Investments</p> <p>[Optional - Enter \$]</p>
<p>Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)</p>			
<p>4)</p> <p>Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required</p>	<p>Special Education Teacher</p> <p>Yes</p> <p>\$0.00</p> <p>Special Education Instructional Assistant</p> <p>\$0.00</p>	<p>Special Education Psychologist</p> <p>\$0.00</p> <p>Other Investments</p> <p>Yes</p> <p>\$54,000.00</p>	<p>Moved a special education teacher with 25 years of experience into a Dean of Students position.</p>
<p>Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.) Response Required</p>			
<p>Plan Assurances</p> <p>Please complete the assurances below related to Article 14C of the Illinois School Code, which stipulates allowable expenditures for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Note that a separate collection of the Bilingual Service Plan takes place before each school year and must be separately reviewed by the Bilingual Parent Advisory Committee (BPAC). Responses in this plan should be aligned with information contained in the Bilingual Service Plan. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners.</p>			
<p>Collaboration Opportunity - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.</p>			
<p>1.) "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners."</p> <p>N/A</p> <p>2.) "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in pre-K."</p> <p>Required</p> <p>No</p> <p>3.) "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2023."</p> <p>N/A</p> <p>4.) Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2023-24.</p> <p>N/A</p> <p>BPAC Meeting (MM/DD/YYYY)</p> <p>Name of Chair</p>			

Spending Plan Completion Tracker

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

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

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 FY2024 budgeted expenditures over actual FY2023 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: **Calhoun CUSD 40**
 RCDD Number: **40007040026**

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2023			Budgeted Expenditures, Fiscal Year 2024				
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	116,452		35,250	151,702	118,936		38,111	157,048
2. Special Area Administration Services	2330	31,500		0	31,500	34,377		0	34,377
3. Other Support Services - School Administration	2490	43,625		22,010	65,635	44,625		24,029	68,654
4. Direction of Business Support Services	2510				0	0		0	0
5. Internal Services	2570				0	0		0	0
6. Direction of Central Support Services	2610				0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		191,577	0	57,260	248,837	197,939	0	62,140	260,079
9. Estimated Percent Increase (Decrease) for FY2024 (Budgeted) over (Actual) FY 2023									5%

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

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

See: School Code, Section 10-20.21 - Contracts

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monetary Remunerations Distributed
Pepsi	Soft Drinks for sales	8,000		Special Education program; athletic needs	Proceeds are divided among the buildings and kept in a district account.

Reference Description

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

The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46),
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS

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

Please fix errors below before submitting to ISBE.

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

End of Balancing