

District Type:
☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2025 - June 30, 2026

Accounting Basis:

☒ Cash
☐ Accrual

Is this an amended budget? Yes

Date of Amended Budget: 06/17/26
(MM/DD/YY)

District Name: Polo CUSD 222
District RCDT No: 47071222026

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

If your FY2025 AFR states that you need to do a deficit reduction plan and your FY2026 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Polo CUSD 222, County of Ogle, State of Illinois, for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026.

WHEREAS the Board of Education of Polo CUSD 222, County of Ogle, 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 17 day of September, 20 25, 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, 2025 and ending June 30, 2026.

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 17 day of September, 20 25 by a roll call vote of 7 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Matt Mekeel	
Kyle Wright	
Rick Knutson	
Michael Collins	
Kellie Call	
Deanna Mumford	
Jennifer Grobe	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.

** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted through IWAS: <https://apps.isbe.net/iwas/asp/login.asp?s=true>
Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

Budget Summary

A		B	C	D	E	F	G	H	I	J	K	L
Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.		Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1												
2	Description: Enter Whole Numbers Only											
3	Fund31 as of July 1, 2025		5,570,447	595,359	532,685	752,123	787,782	456,887	1,624,428	917,234	161,373	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	3,920,651	673,471	960,158	334,563	207,840	148,444	60,961	1,088,654	60,961	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
7	STATE SOURCES	3000	1,988,757	50,000	0	182,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	745,813	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ^a		6,655,221	723,471	960,158	516,563	207,840	148,444	60,961	1,088,654	60,961	
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		6,655,221	723,471	960,158	516,563	207,840	148,444	60,961	1,088,654	60,961	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	4,678,017				113,351			95,216		
14	SUPPORT SERVICES	2000	1,779,966	724,015		546,635	125,484	150,384		830,502	98,126	
15	COMMUNITY SERVICES	3000	0	0		0	0			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	440,153	9,258	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	960,632	0	0	0		0	0	
18	PROVISION FOR CONTINGENCIES	6000	47,000	10,000	0	10,000	15,000	0		0	0	
19	Total Direct Disbursements/Expenditures ^a		6,945,136	743,273	960,632	556,635	253,835	150,384		925,718	98,126	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		6,945,136	743,273	960,632	556,635	253,835	150,384		925,718	98,126	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(289,915)	(19,802)	(474)	(40,072)	(45,995)	(1,940)	60,961	162,936	(37,165)	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Leases	7400			0							
40	Transfer to Debt Service to Pay Interest on Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
	Begin entering data on <i>EstRev 6-11 and EstExp 12-20 tabs.</i>	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1												
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							0			
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 Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Leases	8420										
59	Other Revenues Pledged to Pay Principal on Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Leases	8440										
61	Taxes Pledged to Pay Interest on Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Leases	8520										
63	Other Revenues Pledged to Pay Interest on Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on 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 SBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	
80	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2026		5,280,532	575,557	532,211	712,051	741,787	454,947	1,685,389	1,080,170	124,208	
82	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2025		214,429									
83	RECEIPTS/REVENUES (For Student Activity Funds)											
84	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	0									
85	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
86	Total Student Activity Direct Disbursements/Expenditures	1999	0									
87	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
88	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2026		214,429									
89												
90												

A		B	C	D	E	F	G	H	I	J	K	L
1		Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2		Description: Enter Whole Numbers Only	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2025												
91			5,784,876	595,359	532,685	752,123	787,782	456,887	1,624,428	917,234	161,373	
RECEIPTS/REVENUES (All Sources with Student Activity Funds)												
92			3,920,651	673,471	960,158	334,563	207,840	148,444	60,961	1,088,654	60,961	
93		1000										
94		2000										
95		3000	1,988,757	50,000	0	182,000	0	0	0	0	0	
96		4000	745,813	0	0	0	0	0	0	0	0	
97			6,655,221	723,471	960,158	516,563	207,840	148,444	60,961	1,088,654	60,961	
98			0	0	0	0	0	0	0	0	0	
99		3998	6,655,221	723,471	960,158	516,563	207,840	148,444	60,961	1,088,654	60,961	
DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)												
100			4,678,017				113,351			95,216		
101		1000	1,779,966	724,015		546,635	125,484	150,384		830,502	98,126	
102		2000	0	0		0	0	0		0	0	
103		3000	440,153	9,258	0	0	0	0		0	0	
104		4000	0	0	960,632	0	0	0		0	0	
105		5000	47,000	10,000	0	10,000	15,000	0		0	0	
106		6000	6,945,136	743,273	960,632	556,635	253,835	150,384		925,718	98,126	
107			0	0	0	0	0	0		0	0	
108		4180	6,945,136	743,273	960,632	556,635	253,835	150,384		925,718	98,126	
109			(289,915)	(19,802)	(474)	(40,072)	(45,995)	(1,940)	60,961	162,936	(37,165)	
110												
111												
112			0	0	0	0	0	0	0	0	0	
113												
114			0	0	0	0	0	0	0	0	0	
115			0	0	0	0	0	0	0	0	0	
116			0	0	0	0	0	0	0	0	0	
117			0	0	0	0	0	0	0	0	0	
118			5,494,961	575,557	532,211	712,051	741,787	454,947	1,685,389	1,080,170	124,208	
119												
120												
SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)												
121			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
122		Description	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
123		Object Name										
124		Salaries	4,633,651	292,157		236,269		0		264,830	0	5,426,907
125		Employee Benefits	880,755	42,579		24,971	238,835	0		56,878	0	1,244,018
126		Purchased Services	257,045	143,480	0	12,500		0		196,361	95,926	705,312
127		Supplies & Materials	449,797	226,061		77,709		0		2,000	0	755,567
128		Capital Outlay	186,105	19,738		195,186		150,384		0	2,200	553,613
129		Other Objects	537,783	19,258	960,632	10,000	15,000	0		405,649	0	1,948,322
130		Non-Capitalized Equipment	0	0	0	0	0	0		0	0	0
131		Termination Benefits	0	0	0	0	0	0		0	0	0
132		Total Expenditures	6,945,136	743,273	960,632	556,635	253,835	150,384		925,718	98,126	10,633,739

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
3	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2025										
4	Total Direct Receipts & Other Sources ⁸		5,570,447	595,359	532,685	752,123	787,782	456,887	1,624,428	917,234	161,373
5	OTHER RECEIPTS		6,655,221	723,471	960,158	516,563	207,840	148,444	60,961	1,088,654	60,961
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		6,655,221	723,471	960,158	516,563	207,840	148,444	60,961	1,088,654	60,961
12	Total Amount Available		12,225,668	1,318,830	1,492,843	1,268,686	995,622	605,331	1,685,389	2,005,888	222,334
13	Total Direct Disbursements & Other Uses ⁹		6,945,136	743,273	960,632	556,635	253,835	150,384	0	925,718	98,126
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		6,945,136	743,273	960,632	556,635	253,835	150,384	0	925,718	98,126
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2026		5,280,532	575,557	532,211	712,051	741,787	454,947	1,685,389	1,080,170	124,208
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2025		214,429								
24	Total Direct Receipts & Other Sources ⁸		0								
25	Total Amount Available		214,429								
26	Total Direct Disbursements & Other Uses ⁹		0								
27	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2026		214,429								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2025		5,784,876	595,359	532,685	752,123	787,782	456,887	1,624,428	917,234	161,373
30	Total Direct Receipts & Other Sources ⁸		6,655,221	723,471	960,158	516,563	207,840	148,444	60,961	1,088,654	60,961
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		6,655,221	723,471	960,158	516,563	207,840	148,444	60,961	1,088,654	60,961
33	Total Amount Available		12,440,097	1,318,830	1,492,843	1,268,686	995,622	605,331	1,685,389	2,005,888	222,334
34	Total Direct Disbursements & Other Uses ⁹		6,945,136	743,273	960,632	556,635	253,835	150,384	0	925,718	98,126
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		6,945,136	743,273	960,632	556,635	253,835	150,384	0	925,718	98,126
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2026		5,494,961	575,557	532,211	712,051	741,787	454,947	1,685,389	1,080,170	124,208

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											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹ (1110-1120)	1100									
6	Leasing Purposes Levy ¹²	-	3,048,098	609,614	960,158	243,846	200,016		60,961	1,049,998	60,961
7	Special Education Purposes Levy	1130	60,961								
8	FICA and Medicare Only Levies	1140	48,769								
9	Area Vocational Construction Purposes Levy	1150									
10	Summer School Purposes Levy	1160									
11	Other Tax Levies <i>(Describe & Itemize)</i>	1170									
12	Total Ad Valorem Taxes Levied by District	1190	3,157,828	609,614	960,158	243,846	200,016	0	60,961	1,049,998	60,961
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1200									
15	Payments from Local Housing Authority	1210									
16	Corporate Personal Property Replacement Taxes ¹³	1220									
17	Other Payments in Lieu of Taxes <i>(Describe & Itemize)</i>	1230	199,058			72,907					
18	Total Payments in Lieu of Taxes	1290	750								
19			199,808	0	0	72,907	0	0	0	0	0
20	TUITION										
21	Regular Tuition from Pupils or Parents (In State)	1300									
22	Regular Tuition from Other Districts (In State)	1311									
23	Regular Tuition from Other Sources (In State)	1312									
24	Regular Tuition from Other Sources (Out of State)	1313									
25	Summer School Tuition from Pupils or Parents (In State)	1314									
26	Summer School Tuition from Other Districts (In State)	1321									
27	Summer School Tuition from Other Sources (In State)	1322									
28	Summer School Tuition from Other Sources (Out of State)	1323									
29	CTE Tuition from Pupils or Parents (In State)	1324									
30	CTE Tuition from Other Districts (In State)	1331									
31	CTE Tuition from Other Sources (In State)	1332									
32	CTE Tuition from Other Sources (Out of State)	1333									
33	Special Education Tuition from Pupils or Parents (In State)	1334									
34	Special Education Tuition from Other Districts (In State)	1341									
35	Special Education Tuition from Other Sources (In State)	1342									
36	Special Education Tuition from Other Sources (Out of State)	1343									
37	Adult Tuition from Pupils or Parents (In State)	1344									
38	Adult Tuition from Other Districts (In State)	1351									
39	Adult Tuition from Other Sources (In State)	1352									
40	Adult Tuition from Other Sources (Out of State)	1353									
41	Total Tuition	1354	0								
42	TRANSPORTATION FEES										
43	Regular Transportation Fees from Pupils or Parents (In State)	1400									
44	Regular Transportation Fees from Other Districts (In State)	1411									
45	Regular Transportation Fees from Other Sources (In State)	1412									
46	Regular Transportation Fees from Co-curricular Activities (In State)	1413									
47	Regular Transportation Fees from Other Sources (Out of State)	1415									
48	Summer School Transportation Fees from Pupils or Parents (In State)	1416									
49	Summer School Transportation Fees from Other Districts (In State)	1421									
50	Summer School Transportation Fees from Other Sources (In State)	1422									
51	Summer School Transportation Fees from Other Sources (Out of State)	1423									
52	CTE Transportation Fees from Pupils or Parents (In State)	1424									
53	CTE Transportation Fees from Other Districts (In State)	1431									
54	CTE Transportation Fees from Other Sources (In State)	1432									
55	CTE Transportation Fees from Other Sources (Out of State)	1433									
56	Special Education Transportation Fees from Pupils or Parents (In State)	1434									
57	Special Education Transportation Fees from Other Districts (In State)	1441									
58	Special Education Transportation Fees from Other Sources (In State)	1442									
59	Special Education Transportation Fees from Other Sources (Out of State)	1443									
60	Adult Transportation Fees from Pupils or Parents (In State)	1444									
61	Adult Transportation Fees from Other Districts (In State)	1451									

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	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											
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510									
66	Gain or Loss on Sale of Investments	1520	294,361			15,235	7,824			17,280	
67	Unrealized Gain or Loss on Investments	1530									
68	Total Earnings on Investments		294,361	0	0	15,235	7,824	0	0	17,280	0
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	13,000								
71	Sales to Pupils - Breakfast	1612									
72	Sales to Pupils - A la Carte	1613									
73	Sales to Pupils - Other (Describe & Itemize)	1614									
74	Sales to Adults	1620	907								
75	Other Food Service (Describe & Itemize)	1690									
76	Total Food Service		13,907								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711	29,432								
79	Admissions - Other	1719									
80	Fees	1720	35,315								
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790									
83	Student Activity Fund Revenues	1799									
84	Total District/School Activity Income (without Student Activity Funds 1799)		64,747	0							
85	Total District/School Activity Income (with Student Activity Funds 1799)		64,747								
86	TEXTBOOK INCOME	1800									
87	Textbook Rentals - Regular Textbooks	1811	50,587								
88	Textbook Rentals - Summer School Textbooks	1812									
89	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
90	Textbook Rentals - Other (Describe & Itemize)	1819									
91	Textbook Sales - Regular Textbooks	1821									
92	Textbook Sales - Summer School	1822									
93	Textbook Sales - Adult/Continuing Education	1823									
94	Textbook Sales - Other (Describe & Itemize)	1829									
95	Other Textbook Income (Describe & Itemize)	1890	6,724								
96	Total Textbooks		57,311								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910									
99	Contributions and Donations from Private Sources	1920	88,055								
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950	25,645							21,376	
103	Payments of Surplus Moneys from TIF Districts	1960		36,872							
104	Drivers' Education Fees	1970	2,700								
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983						13,834			
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993	2,500								
110	Other Local Revenues (Describe & Itemize)	1999	13,789	26,985		2,575		134,610			
111	Total Other Revenue from Local Sources		132,689	63,857	0	2,575	0	148,444	0	21,376	0
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	3,920,651	673,471	960,158	334,563	207,840	148,444	60,961	1,088,654	60,961
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		3,920,651								

1	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											
114	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
115	Flow-Through Revenue from State Sources	2100									
116	Flow-Through Revenue from Federal Sources	2200									
117	Other Flow-Through Revenue (Describe & Itemize)	2300									
118	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
119	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
120	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	1,707,311								
122	Reorganization Incentives (Accounts 3005-3021)	3005									
123	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		1,707,311	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private/Public Facility Tuition	3100	13,000								
128	Special Education - Orphanage - Individual	3120									
129	Special Education - Orphanage - Summer Individual	3130									
130	Special Education - Other (Describe & Itemize)	3199	1,150								
131	Total Special Education		14,150	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	15,657								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235	21,044								
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		36,701	0			0				
141	State Free Lunch & Breakfast	3360									
142	School Breakfast Initiative	3365									
143	Driver Education	3370	3,500								
144	Adult Education (from ICCB)	3410									
145	Adult Education - Other (Describe & Itemize)	3499									
146	TRANSPORTATION										
147	Transportation - Regular and Vocational	3500				120,000					
148	Transportation - Special Education	3510				62,000					
149	Transportation - Other (Describe & Itemize)	3599									
150	Total Transportation		0	0		182,000	0				
151	Learning Improvement - Change Grants	3610									
152	Scientific Literacy	3660									
153	Truant Alternative/Optional Education	3695									
154	Early Childhood - Block Grant	3705	225,115								
155	Chicago General Education Block Grant	3766									
156	Chicago Educational Services Block Grant	3767									
157	School Safety & Educational Improvement Block Grant	3775									
158	Technology - Technology for Success	3780									
159	State Charter Schools	3815									
160	Extended Learning Opportunities - Summer Bridges	3825									
161	Infrastructure Improvements - Planning/Construction	3920									
162	School Infrastructure - Maintenance Projects	3925		50,000							
163	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,980								
164	Total Restricted Grants-In-Aid		281,446	50,000	0	182,000	0	0	0	0	0
165	Total Receipts/Revenues from State Sources	3000	1,988,757	50,000	0	182,000	0	0	0	0	0
166	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
167	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										

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											
168	Federal Impact Aid	4001									
169	Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4009									
170	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT											
171	(4045-4090)										
172	Head Start	4045									
173	Construction (Impact Aid)	4050									
174	MAGNET	4060									
175	Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4090	26,903								
176	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		26,903	0		0	0	0			0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)											
177											
178	TITLE V										
179	Title V - Flexibility and Accountability	4100									
180	Title V - SEA Projects	4105									
181	Title V - Rural Education Initiative (REI)	4107									
182	Title V - Other (Describe & Itemize)	4199									
183	Total Title V		0	0		0	0				
184	FOOD SERVICE										
185	Breakfast Start-Up Expansion	4200									
186	National School Lunch Program	4210	252,003								
187	Special Milk Program	4215									
188	School Breakfast Program	4220									
189	Summer Food Service Admin/Program	4225									
190	Child and Adult Care Food Program	4226									
191	Fresh Fruit and Vegetables	4240									
192	Food Service - Other (Describe & Itemize)	4299									
193	Total Food Service		252,003				0				
194	TITLE I										
195	Title I - Low Income	4300									
196	Title I - Low Income - Neglected, Private	4305	208,444								
197	Title I - Migrant Education	4340									
198	Title I - Other (Describe & Itemize)	4399									
199	Total Title I		208,444	0		0	0				
200	TITLE IV										
201	Title IV - Student Support & Academic Enrichment Grant	4400									
202	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	14,202								
203	Schools										
204	Title IV - 21st Century	4421									
205	Title IV - Other (Describe & Itemize)	4499									
206	Total Title IV		14,202	0		0	0				
207	FEDERAL - SPECIAL EDUCATION										
208	Federal Special Education - Preschool Flow Through	4600	7,548								
209	Federal Special Education - Preschool Discretionary	4605									
210	Federal Special Education - IDEA Flow Through	4620	172,240								
211	Federal Special Education - IDEA Room & Board	4625									
212	Federal Special Education - IDEA Discretionary	4630									
213	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
214	Total Federal Special Education		179,788	0		0	0				
215	CTE - PERKINS										
216	CTE - Perkins-Title III E Tech Prep	4770									
217	CTE - Other (Describe & Itemize)	4799									
218	Total CTE - Perkins		0	0			0				
219	Federal - Adult Education	4810									
220	Qualified Zone Academy Bond Tax Credits	4866									
221	Qualified School Construction Bond Credits	4867									
222	Build America Bond Tax Credits	4868									

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											
222	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0			0
223	Total Stimulus Programs										
224	Race to the Top Program	4901									
225	Race to the Top - Preschool Expansion Grant	4902									
226	Title III - Instruction for English Learners & Immigrant Students	4905									
227	Title III - English Language Acquisition	4909									
228	McKinney Education for Homeless Children	4920									
229	Title II - Eisenhower - Professional Development Formula	4930									
230	Title II - Teacher Quality	4932									
231	Title II - Part A - Supporting Effective Instruction - State Grants	4935	19,964								
232	Federal Charter Schools	4960									
233	State Assessment Grants	4981									
234	Grant for State Assessments and Related Activities	4982									
235	Medicaid Matching Funds - Administrative Outreach	4991	21,298								
236	Medicaid Matching Funds - Fee-For-Service Program	4992	23,211								
237	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998									
238	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		718,910	0	0	0	0	0		0	0
239	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	745,813	0	0	0	0	0	0	0	0
240	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		6,655,221	723,471	960,158	516,563	207,840	148,444	60,961	1,088,654	60,961
241	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		6,655,221								

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											
3	10 - EDUCATIONAL FUND (ED)	1000									
4	INSTRUCTION (ED)										
5	Regular Programs	1100	2,163,017	459,802	53,747	98,680	12,761	10,276			2,798,283
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	563,781	112,008	0	2,150					677,939
9	Special Education Programs Pre-K	1225	182,527	41,098		19,296					242,921
10	Remedial and Supplemental Programs K-12	1250	121,977	9,287	14,247	72,634					218,145
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	228,735	36,575	0	7,954	6,710				279,974
14	Interscholastic Programs	1500	172,605	12,397	54,640	25,000	85,500	33,708			383,850
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	61,582	15,323							76,905
18	Bilingual Programs	1800									0
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	Total Instruction ¹⁴ (Without Student Activity Funds 1999)	1000	3,494,224	686,490	122,634	225,714	104,971	43,984	0	0	4,678,017
35	Total Instruction (With Student Activity Funds 1999)	1000	3,494,224	686,490	122,634	225,714	104,971	43,984	0	0	4,678,017
36	SUPPORT SERVICES (ED)	2000									
37	SUPPORT SERVICES - Pupil	2100									
38	Attendance & Social Work Services	2110	177,639	24,293	0						201,932
39	Guidance Services	2120	136,135	25,915	0	1,525					163,575
40	Health Services	2130	23,617	4,604	450	2,650					31,321
41	Psychological Services	2140									0
42	Speech Pathology & Audiology Services	2150	64,909	17,162							82,071
43	Other Support Services - Pupils (Describe & Itemize)	2190									0
44	Total Support Services - Pupil	2100	402,300	71,974	450	4,175	0	0	0	0	478,899
45	SUPPORT SERVICES - Instructional Staff	2200									
46	Improvement of Instruction Services	2210			27,385						27,385
47	Educational Media Services	2220	19,104		4,030	4,527					27,661
48	Assessment & Testing	2230			1,875						1,875
49	Total Support Services - Instructional Staff	2200	19,104	0	33,290	4,527	0	0	0	0	56,921
50	SUPPORT SERVICES - General Administration	2300									
51	Board of Education Services	2310			85,577	17,800		4,846			108,223
52	Executive Administration Services	2320	107,944	13,228	2,476	2,686					126,334
53	Special Area Administration Services	2330									0
54	Tort Immunity Services	2361, 2365									0
55	Total Support Services - General Administration	2300	107,944	13,228	88,053	20,486	0	4,846	0	0	234,557
56	SUPPORT SERVICES - School Administration	2400									
57	Office of the Principal Services	2410	455,849	84,504	6,792						547,145
58	Other Support Services - School Administration (Describe & Itemize)	2490									0
59	Total Support Services - School Administration	2400	455,849	84,504	6,792	0	0	0	0	0	547,145
60	SUPPORT SERVICES - Business	2500									
61	Direction of Business Support Services	2510			3,826	4,000	81,134	1,800			0
62	Fiscal Services	2520	77,832	24,454	3,826						193,046

	A	B	C	D	E	F	G	H	I	J	K
1	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
2											
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550									0
65	Food Services	2560	76,398	105	2,000	190,895	0				269,398
66	Internal Services	2570									0
67	Total Support Services - Business	2500	154,230	24,559	5,826	194,895	81,134	1,800	0	0	462,444
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630									0
72	Staff Services	2640									0
73	Data Processing Services	2660									0
74	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
75	Other Support Services - Misc. (Describe & Itemize)	2900									0
76	Total Support Services	2000	1,139,427	194,265	134,411	224,083	81,134	6,646	0	0	1,779,966
77	COMMUNITY SERVICES (ED)	3000									0
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						396,604			396,604
81	Payments for Special Education Programs	4120						0			0
82	Payments for Adult/Continuing Education Programs	4130						38,362			38,362
83	Payments for CTE Programs	4140						0			0
84	Payments for Community College Programs	4170						5,187			5,187
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190						440,153			440,153
86	Total Payments to Other Dist & Govt Units (In-State)	4100			0						0
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220									0
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240									0
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	Total Payments to Other Dist & Govt Units	4000			0			440,153			440,153
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 Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
112	Total Debt Service - Interest on Short-Term Debt	5100						0			0
113	Debt Service - Interest on Long-Term Debt	5200									0
114	Total Debt Service	5000						0			0
115	PROVISION FOR CONTINGENCIES (ED)	6000						47,000			47,000
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		4,633,651	880,755	257,045	449,797	186,105	537,783	0	0	6,945,136
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		4,633,651	880,755	257,045	449,797	186,105	537,783	0	0	6,945,136
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(289,915)
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(289,915)
120											

A		B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only		Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
121	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
122	SUPPORT SERVICES (O&M)	2000									
123	Support Services - Pupil	2100									
124	Other Support Services - Pupils (Describe & Itemize)	2190									
125	Support Services - Business	2500									
126	Direction of Business Support Services	2510									
127	Facilities Acquisition & Construction Services	2530									
128	Operation & Maintenance of Plant Services	2540	292,157	42,579	143,480	226,061	19,738				724,015
129	Pupil Transportation Services	2550									
130	Food Services	2560									
131	Total Support Services - Business	2500	292,157	42,579	143,480	226,061	19,738	0	0	0	724,015
132	Other Support Services - Misc. (Describe & Itemize)	2900									
133	Total Support Services	2000	292,157	42,579	143,480	226,061	19,738	0	0	0	724,015
134	COMMUNITY SERVICES (O&M)	3000									
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
136	Payments to Other Dist & Govt Units (In-State)	4100									
137	Payments for Regular Programs	4110									
138	Payments for Special Education Programs	4120									
139	Payments for CTE Program	4140									
140	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
141	Total Payments to Other Dist & Govt Units (In-State)	4100									
142	Payments to Other Dist & Govt Units (Out of State)	4400									
143	Total Payments to Other Dist & Govt Unit	4000									
144	DEBT SERVICE (O&M)	5000									
145	Debt Service - Interest on Short-Term Debt	5100									
146	Tax Anticipation Warrants	5110									
147	Tax Anticipation Notes	5120									
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130									
149	State Aid Anticipation Certificates	5140									
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
151	Total Debt Service - Interest on Short-Term Debt	5100									
152	Debt Service - Interest on Long-Term Debt	5200									
153	Total Debt Service	5000									
154	PROVISION FOR CONTINGENCIES (O&M)	6000									
155	Total Direct Disbursements/Expenditures		292,157	42,579	143,480	226,061	19,738	19,258	0	0	743,273
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(19,802)
157											
158	30 - DEBT SERVICE FUND (DS)										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
160	Payments to Other Dist & Govt Units (In-State)	4100									
161	Payments for Regular Programs	4110									
162	Payments for Special Education Programs	4120									
163	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
164	Total Payments to Other Dist & Govt Units (In-State)	4000						0			
165	DEBT SERVICE (DS)	5000									
166	Debt Service - Interest on Short-Term Debt	5100									
167	Tax Anticipation Warrants	5110									
168	Tax Anticipation Notes	5120									
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									
170	State Aid Anticipation Certificates	5140									
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
172	Total Debt Service - Interest On Short-Term Debt	5100						0			
173	Debt Service - Interest on Long-Term Debt	5200						260,858			260,858
174	Debt Service - Payments of Principal on Long-Term Debt										
175	Principal Retired (Describe & Itemize)	5300						699,774			699,774
176	Debt Service - Other (Describe & Itemize)	5400									
177	Total Debt Service	5000						960,632			960,632
178	PROVISION FOR CONTINGENCIES (DS)	6000									
179	Total Direct Disbursements/Expenditures							960,632			960,632

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(474)
180											
181	40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils	2100									
184	Other Support Services - Pupils (Describe & Itemize)	2190									0
185	Support Services - Business										
186	Pupil Transportation Services	2550	236,269	24,971	12,500	77,709	195,186				546,635
187	Other Support Services - Business (Describe & Itemize)	2900									0
188	Total Support Services	2000	236,269	24,971	12,500	77,709	195,186	0	0	0	546,635
189	COMMUNITY SERVICES (TR)	3000									0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
191	Payments to Other Dist & Govt Units (In-State)	4100									
192	Payments for Regular Program	4110									0
193	Payments for Special Education Programs	4120									0
194	Payments for Adult/Continuing Education Programs	4130									0
195	Payments for CTE Programs	4140									0
196	Payments for Community College Programs	4170									0
197	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
198	Total Payments to Other Dist & Govt Units (In-State)	4100		0				0			0
199	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
200	Total Payments to Other Dist & Govt Units	4000		0				0			0
201	DEBT SERVICE (TR)	5000									
202	Debt Service - Interest on Short-Term Debt	5100									0
203	Tax Anticipation Warrants	5110									0
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Rep'l Tax Anticipation Notes	5130									0
206	State Aid Anticipation Certificates	5140									0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
208	Total Debt Service - Interest on Short-Term Debt	5100						0			0
209	Debt Service - Interest on Long-Term Debt	5200									0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase										0
210	Principal Retired) (Describe & Itemize)	5300									0
211	Debt Service - Other (Describe & Itemize)	5400									0
212	Total Debt Service	5000						0			0
213	PROVISION FOR CONTINGENCIES (TR)	6000									10,000
214	Total Direct Disbursements/Expenditures		236,269	24,971	12,500	77,709	195,186	10,000	0	0	556,635
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(40,072)
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100		42,291							42,291
220	Pre-K Programs	1125		0							0
221	Special Education Programs (Functions 1200-1220)	1200		33,931							33,931
222	Special Education Programs Pre-K	1225		13,056							13,056
223	Remedial and Supplemental Programs K-12	1250		10,821							10,821
224	Remedial and Supplemental Programs Pre-K	1275		0							0
225	Adult/Continuing Education Programs	1300		0							0
226	CTE Programs	1400		3,828							3,828
227	Interscholastic Programs	1500		7,839							7,839
228	Summer School Programs	1600		692							692
229	Gifted Programs	1650		0							0
230	Driver's Education Programs	1700		893							893
231	Bilingual Programs	1800		0							0
232	Tenant Alternative & Optional Programs	1900		0							0
233	Total Instruction	1000		113,351							113,351
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		7,782							7,782

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											
237	Guidance Services	2120		1,974							1,974
238	Health Services	2130		5,378							5,378
239	Psychological Services	2140		0							0
240	Speech Pathology & Audiology Services	2150		942							942
241	Other Support Services - Pupils (Describe & Itemize)	2190		0							0
242	Total Support Services - Pupil	2100		16,076							16,076
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		0							0
245	Educational Media Services	2220		2,099							2,099
246	Assessment & Testing	2230		0							0
247	Total Support Services - Instructional Staff	2200		2,099							2,099
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		0							0
250	Executive Administration Services	2320		2,076							2,076
251	Special Area Administrative Services	2330		0							0
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		2,076							2,076
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		31,386							31,386
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0
258	Total Support Services - School Administration	2400		31,386							31,386
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510		0							0
261	Fiscal Services	2520		8,375							8,375
262	Facilities Acquisition & Construction Services	2530		0							0
263	Operation & Maintenance of Plant Service	2540		36,120							36,120
264	Pupil Transportation Services	2550		20,647							20,647
265	Food Services	2560		8,705							8,705
266	Internal Services	2570		0							0
267	Total Support Services - Business	2500		73,847							73,847
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		0							0
276	Total Support Services	2000		125,484							125,484
277	COMMUNITY SERVICES (MR/SS)	3000		0							0
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120									0
281	Payments for CTE Programs	4140									0
282	Total Payments to Other Dist & Govt Units	4000		0							0
283	DEBT SERVICE (MR/SS)	5000									
284	Debt Service - Interest on Short-Term Debt	5100									0
285	Tax Anticipation Warrants	5110									0
286	Tax Anticipation Notes	5120									0
287	Corporate Personal Prop Tax Anticipation Notes	5130									0
288	State Aid Anticipation Certificates	5140									0
289	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
290	Total Debt Service	5000						0			0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000						15,000			15,000
292	Total Direct Disbursements/Expenditures			238,835				15,000			253,835
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							15,000			(45,995)
294											
295	60 - CAPITAL PROJECTS (CP)	2000									
296	SUPPORT SERVICES (CP)										

A		B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only		Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530					150,384				150,384
299	Other Support Services - Business (Describe & Itemize)	2900									0
300	Total Support Services	2000	0	0	0	0	150,384	0	0		150,384
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
302	Payments to Other Dist & Govt Units (In-State)	4100									
303	Payments to Regular Programs	4110									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			0			0
308	PROVISION FOR CONTINGENCIES (CP)	6000									
309	Total Direct Disbursements/Expenditures		0	0	0	0	150,384	0	0		150,384
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,940)
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)	1000									
315	INSTRUCTION (TF)										
316	Regular Programs	1100	41,317	10,894							52,211
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125									0
319	Special Education Programs (Functions 1200 - 1220)	1200									0
320	Special Education Programs Pre-K	1225									0
321	Remedial and Supplemental Programs K-12	1250									0
322	Remedial and Supplemental Programs Pre-K	1275									0
323	Adult/Continuing Education Programs	1300									0
324	CTE Programs	1400	37,069	5,936							43,005
325	Interscholastic Programs	1500									0
326	Summer School Programs	1600									0
327	Gifted Programs	1650									0
328	Driver's Education Programs	1700									0
329	Bilingual Programs	1800									0
330	Truant Alternative & Optional Programs	1900									0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0
339	Interscholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
344	Total Instruction ¹⁴	1000	78,386	16,830	0	0	0	0	0	0	95,216
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110									0
348	Guidance Services	2120									0
349	Health Services	2130	23,417	4,604							28,021
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0
353	Total Support Services - Pupil	2100	23,417	4,604	0	0	0	0	0	0	28,021
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210									0
356	Educational Media Services	2220									0

A		B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only		Func#	(100)	(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											
357	Assessment & Testing	2230									0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
359	Support Services - General Administration	2300									
360	Board of Education Services	2310									0
361	Executive Administration Services	2320	35,120	4,435							39,555
362	Special Area Administration Services	2330									0
363	Claims Paid from Self Insurance Fund	2361									0
364	Risk Management and Claims Services Payments	2365	10,000		196,361	2,000		405,649			614,010
365	Total Support Services - General Administration	2300	45,120	4,435	196,361	2,000	0	405,649	0	0	653,565
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410	85,580	26,905							112,485
368	Other Support Services - School Administration (Describe & Itemize)	2490									0
369	Total Support Services - School Administration	2400	85,580	26,905	0	0	0	0	0	0	112,485
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510									0
372	Fiscal Services	2520									0
373	Facilities Acquisition & Construction Services	2530									0
374	Operation & Maintenance of Plant Services	2540	32,327	4,104							36,431
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	Total Support Services - Business	2500	32,327	4,104	0	0	0	0	0	0	36,431
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610									0
381	Planning, Research, Development & Evaluation Services	2620									0
382	Information Services	2630									0
383	Staff Services	2640									0
384	Data Processing Services	2660									0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
386	Other Support Services - Misc. (Describe & Itemize)	2900									0
387	Total Support Services	2000	186,444	40,048	196,361	2,000	0	405,649	0	0	830,502
388	COMMUNITY SERVICES (TF)	3000									0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									0
390	Payments to Other Dist & Govt Units (In-State)	4100									0
391	Payments for Regular Programs	4110									0
392	Payments for Special Education Programs	4120									0
393	Payments for Adult/Continuing Education Programs	4130									0
394	Payments for CTE Programs	4140									0
395	Payments for Community College Programs	4170									0
396	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
398	Payments for Regular Programs - Tuition	4210									0
399	Payments for Special Education Programs - Tuition	4220									0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0
401	Payments for CTE Programs - Tuition	4240									0
402	Payments for Community College Programs - Tuition	4270									0
403	Payments for Other Programs - Tuition	4280									0
404	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
406	Payments for Regular Programs - Transfers	4310									0
407	Payments for Special Education Programs - Transfers	4320									0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
409	Payments for CTE Programs - Transfers	4340									0
410	Payments for Community College Programs - Transfers	4370									0
411	Payments for Other Programs - Transfers	4380									0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0
416	DEBT SERVICE (TF)	5000									0

A		B	C (100) Salaries	D (200) Employee Benefits	E (300) Purchased Services	F (400) Supplies & Materials	G (500) Capital Outlay	H (600) Other Objects	I (700) Non-Capitalized Equipment	J (800) Termination Benefits	K (900) Total
1	Description: Enter Whole Numbers Only	Func#									
2	Debt Service - Interest on Short-Term Debt										
417	Tax Anticipation Warrants	5110									0
418	Tax Anticipation Notes	5120									0
419	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
420	State Aid Anticipation Certificates	5140									0
421	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
422	Debt Service - Interest on Long-Term Debt	5200									0
423	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase)	5300									0
424	Principal Retired (Describe & Itemize)	5400									0
425	Debt Service - Other (Describe & Itemize)	5000			0			0			0
426	Total Debt Service	6000									0
427	PROVISION FOR CONTINGENCIES (TF)										0
428	Total Direct Disbursements/Expenditures		264,830	56,878	196,361	2,000	0	405,649	0	0	925,718
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										162,936
430											
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
432	SUPPORT SERVICES (FP&S)	2000									
433	Support Services - Business	2500			95,926						95,926
434	Facilities Acquisition & Construction Services	2530									2,200
435	Operation & Maintenance of Plant Service	2540					2,200				2,200
436	Total Support Services - Business	2500	0	0	95,926	0	2,200	0	0		98,126
437	Other Support Services - Misc. (Describe & Itemize)	2900									0
438	Total Support Services	2000	0	0	95,926	0	2,200	0	0		98,126
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
440	Payments to Regular Programs	4110									0
441	Payments to Special Education Programs	4120									0
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
443	Total Payments to Other Districts & Govt Units (FPs)	4000						0			0
444	DEBT SERVICE (FP&S)	5000									
445	Debt Service - Interest on Short-Term Debt	5100									0
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
448	Total Debt Service - Interest on Short-Term Debt	5100						0			0
449	Debt Service - Interest on Long-Term Debt	5200									0
450	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase)	5300									0
451	Principal Retired (Describe & Itemize)	5000						0			0
452	Total Debt Service	6000						0			0
453	PROVISIONS FOR CONTINGENCIES (FP&S)										0
454	Total Direct Disbursements/Expenditures		0	0	95,926	0	2,200	0	0		98,126
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(37,165)

	B		C	D	E	F	G	H
1	If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.							
2	Revenue Check: OK							
3	Expenditure Check: OK							
4	Revenues Acct. (EstRev tab)	Amount	Describe Revenue		Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures	
5	1190				10-2190			
6	1290	\$ 750	Homeless monies from the ROE		10-2490			
7	1614				10-2900			
8	1690				10-4190	\$ 5,187	Payment to Regional Office of Education	
9	1790				10-4290			
10	1819				10-4390			
11	1829				10-4400			
12	1890	\$ 6,724	Dual Credit Payments/ AP Class Fee		10-5150			
13	1993	\$ 2,500	Lab Fees and		20-2190			
14	1999	\$ 177,959	ERATE/COM ED Rebate/ Solar Rebate/Bond		20-2900			
15	2300				20-4190	\$ 9,258	WACC Building	
16	3099				20-4400			
17	3199	\$ 1,150	APEX		20-5150			
18	3299				30-4190			
19	3499				30-5150			
20	3599				30-5300	\$ 699,774	Bond	
21	3999	\$ 1,980	Library Grant and ELE Career Ed		30-5400			
22	4009				40-2190			
23	4090	\$ 26,903	REAP		40-2900			
24	4199				40-4190			
25	4299				40-4400			
26	4399				40-5150			
27	4499				40-5300			
28	4699				40-5400			
29	4799				50-2190			
30	4998				50-2490			
31					50-2900			
32					50-5150			
33					60-2900			
34					60-4190			
35					80-2190			
36					80-2490			
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	6,655,221	723,471	516,563	60,961	7,956,216
Direct Expenditures	6,945,136	743,273	556,635		8,245,044
Difference	(289,915)	(19,802)	(40,072)	60,961	(288,828)
Estimated Fund Balance - June 30, 2026	5,280,532	575,557	712,051	1,685,389	8,253,529

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

A deficit reduction plan is required if the local board of education adopts (or amends) the 2025-2026 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 2024-2025 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 47071222026 <i>District Number</i> Polo CUSD 222 <i>District Name</i>		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2025-2026				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		5,570,447	595,359	752,123	1,624,428	8,542,357
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	3,920,651	673,471	334,563	60,961	4,989,646
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	1,988,757	50,000	182,000	0	2,220,757
12	FEDERAL SOURCES	4000	745,813	0	0	0	745,813
13	Total Receipts/Revenues		6,655,221	723,471	516,563	60,961	7,956,216
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	4,678,017				4,678,017
16	SUPPORT SERVICES	2000	1,779,966	724,015	546,635		3,050,616
17	COMMUNITY SERVICES	3000	0	0	0		0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	440,153	9,258	0		449,411
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	47,000	10,000	10,000		67,000
21	Total Disbursements/Expenditures		6,945,136	743,273	556,635		8,245,044
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(289,915)	(19,802)	(40,072)	60,961	(288,828)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		5,280,532	575,557	712,051	1,685,389	8,253,529

	A	B	H	I	J	K	L
1	*School Districts Only		ESTIMATED BUDGET FY2026-2027				
2							
3	47071222026						
4	District Number						
5	Polo CUSD 222						
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>		5,280,532	575,557	712,051	1,685,389	8,253,529
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		5,280,532	575,557	712,051	1,685,389	8,253,529

	A	B	M	N	O	P	Q
1	*School Districts Only		ESTIMATED BUDGET FY2027-2028				
2							
3	47071222026						
4	<i>District Number</i>						
5	Polo CUSD 222						
	<i>District Name</i>						
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		5,280,532	575,557	712,051	1,685,389	8,253,529
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		5,280,532	575,557	712,051	1,685,389	8,253,529

	A	B	R	S	T	U	V
1	*School Districts Only		ESTIMATED BUDGET FY2028-2029				
2							
3	47071222026						
4	District Number						
5	Polo CUSD 222						
	District Name						
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		5,280,532	575,557	712,051	1,685,389	8,253,529
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		5,280,532	575,557	712,051	1,685,389	8,253,529

	A		B	W	X	Y	Z
1	*School Districts Only			SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: (Enter as MM/DD/YY)			
2							
3	47071222026						
4	District Number						
5	Polo CUSD 222						
	District Name			FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)			8,542,357	8,253,529	8,253,529	8,253,529
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	4,989,646	0	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0
11	STATE SOURCES	3000	2,220,757	0	0	0	0
12	FEDERAL SOURCES	4000	745,813	0	0	0	0
13	Total Receipts/Revenues			7,956,216	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	4,678,017	0	0	0	0
16	SUPPORT SERVICES	2000	3,050,616	0	0	0	0
17	COMMUNITY SERVICES	3000	0	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	449,411	0	0	0	0
19	DEBT SERVICES	5000	0	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	67,000	0	0	0	0
21	Total Disbursements/Expenditures			8,245,044	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(288,828)	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)			0	0	0	0
25	OTHER USES OF FUNDS (8000)			0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS			0	0	0	0
27	ESTIMATED ENDING FUND BALANCE			8,253,529	8,253,529	8,253,529	8,253,529

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

**Fiscal Year 2025-2026
through Fiscal Year 2028-2029**

Polo CUSD 222 47071222026

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 2025-2026
through Fiscal Year 2028-2029***

- 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 2026 Spending Plan Polo CUSD 222

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 2025-26 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)

The Polo Community Unit School District's goals are: 1) To continue to improve our students' ELA scores and Math scores; 2) To increase our offering of a Pre-Kindergarten section; 3) To work to improve our graduation rate. For the ELA and Math scores, we will be looking at our ACT, Pre ACT, PAR scores, and NWEA score to see what standards we are missing. For Pre-Kindergarten, we are able to offer another section because of the amount of students that we have coming that need our services. We will continue to focus on our graduation rate, as we need to improve this.

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

Top Strategy 1	Top Strategy 2	Top Strategy 3
Maintain or expand early childhood programming	Maintain or expand pupil support services	Improve programs, curriculum, and/or learning tools

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

Part II: Planned Use of Evidence-Based Funding

The questions below provide an opportunity to document the stakeholders with whom you consulted and the data you analyzed as you determined your strategic allocations of FY 2026 EBF dollars. Key statistics related to EBF distributions are provided for your reference. Form 50-36/50-39 is typically released before current-year appropriations are known. Therefore, the figures provided are for the prior fiscal year.

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

Evidence-Based Funding Organizational Unit Results (FY 2025)	Final Resources / Adequacy Target =	Average Student Enrollment	\$29.96	Adequacy Target	\$7,523,510
	Percent of Adequacy	Final Resources	\$6,275,858	Percent of Adequacy	83%
	Base Funding Minimum	Tier Assignment	2	Gross State Contribution	\$1,678,916
	Tier Funding =	FY25 Base Funding Minimum	\$1,659,880	FY 2025 Tier Funding	\$19,036
	Gross State Contribution	Low-Income Students	\$268,255		
	Within FY 2025 Gross State Contribution,	English Learners (ELs)	50		
	Resources Attributable to Specific Populations	Special Education	\$158,126		

FY 2026 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2026. Select whether the amount is estimated or actual funding.

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

FY 2026 Tier Funding	Funding Type (Select)
\$28,395	Actual

2) Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)

Data Source 1	Data Source 2	Data Source 3
Student grades or other local academic performance data	Student discipline and behavior data	Site-based expenditure data

C:\Users\kmandre1\l\Desktop\Budgets\Budget\Budget for 2025-2026- Amended

Per Student Investments	Gifted	\$47,246			Enter optional context for per student investment decisions.
	Professional Development	\$66,245			
	Instructional Materials	\$172,237			
	Assessments	\$18,019			
	Computer & Tech Equipment	\$302,607			
	Student Activities	\$235,681			
	Maintenance & Operations	\$795,470			
	Central Office	\$530			
	Employee Benefits	\$1,457,797			
	Subtotal*	\$3,575,760			
	Low-income Intervention Teacher	\$115,308			
	Low-income Pupil Support Staff	\$115,308			
	Low-income Extended Day Teacher	\$120,056			
	Low-income Summer School Teacher	\$120,056			
	Additional Investments	EL Intervention Teacher	\$0		
EL Pupil Support Staff		\$0			
EL Extended Day Teacher		\$0			
EL Summer School Teacher		\$0			
EL Core Teacher		\$0			
Sp Ed Teacher		\$254,357			
Sp Ed Instructional Assistant		\$104,655			
Sp Ed Psychologist		\$39,171			
Subtotal		\$868,913			
Other Investments					
Total**	\$7,523,510	\$20,395		Tier Funding Check (Cell G90)	Complete, G90=G31
*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 2025 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table					
If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)					
Part III: Support for Special Student Groups					
EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statute these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in Question 1 below (cells G100-G102). If the Organizational Unit received at least \$5,000 for any of the student groups, a response to Questions 2 through 4 below is required. For amounts less than \$5,000, a response is optional for those questions. 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 2026 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY26 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-income Students	\$271,279	Select Type	Actual	*Note: Allocations for each of the three student groups are published annually at ibe.net/ebl/dst under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.
	English Learners	\$20		Actual	
	Special Education	\$160,213		Actual	

2)	Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	<table><tr><td>Low-Income Intervention Teacher</td><td>Yes</td><td>Low-Income Extended Day Teacher</td><td>Other Investments</td></tr><tr><td colspan="2">[Optional - Enter \$]</td><td>[Optional - Enter \$]</td><td>[Optional - Enter \$]</td></tr><tr><td>Low-Income Pupil Support Staff</td><td></td><td>Low-Income Summer School Teacher</td><td></td></tr><tr><td colspan="2">[Optional - Enter \$]</td><td>[Optional - Enter \$]</td><td></td></tr></table>	Low-Income Intervention Teacher	Yes	Low-Income Extended Day Teacher	Other Investments	[Optional - Enter \$]		[Optional - Enter \$]	[Optional - Enter \$]	Low-Income Pupil Support Staff		Low-Income Summer School Teacher		[Optional - Enter \$]		[Optional - Enter \$]	
Low-Income Intervention Teacher	Yes	Low-Income Extended Day Teacher	Other Investments															
[Optional - Enter \$]		[Optional - Enter \$]	[Optional - Enter \$]															
Low-Income Pupil Support Staff		Low-Income Summer School Teacher																
[Optional - Enter \$]		[Optional - Enter \$]																
3)	Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Optional	<table><tr><td>English Learner Intervention Teacher</td><td></td><td>English Learner Extended Day Teacher</td><td>English Learner Core Teacher</td></tr><tr><td colspan="2">[Optional - Enter \$]</td><td>[Optional - Enter \$]</td><td>[Optional - Enter \$]</td></tr><tr><td>English Learner Pupil Support Staff</td><td>Yes</td><td>English Learner Summer School Teacher</td><td>Other Investments</td></tr><tr><td colspan="2">[Optional - Enter \$]</td><td>[Optional - Enter \$]</td><td>[Optional - Enter \$]</td></tr></table>	English Learner Intervention Teacher		English Learner Extended Day Teacher	English Learner Core Teacher	[Optional - Enter \$]		[Optional - Enter \$]	[Optional - Enter \$]	English Learner Pupil Support Staff	Yes	English Learner Summer School Teacher	Other Investments	[Optional - Enter \$]		[Optional - Enter \$]	[Optional - Enter \$]
English Learner Intervention Teacher		English Learner Extended Day Teacher	English Learner Core Teacher															
[Optional - Enter \$]		[Optional - Enter \$]	[Optional - Enter \$]															
English Learner Pupil Support Staff	Yes	English Learner Summer School Teacher	Other Investments															
[Optional - Enter \$]		[Optional - Enter \$]	[Optional - Enter \$]															
4)	Organizational Unit investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	<table><tr><td>Special Education Teacher</td><td>Yes</td><td>Special Education Psychologist</td><td></td></tr><tr><td colspan="2">[Optional - Enter \$]</td><td>[Optional - Enter \$]</td><td></td></tr><tr><td>Special Education Instructional Assistant</td><td></td><td>Other Investments</td><td></td></tr><tr><td colspan="2">[Optional - Enter \$]</td><td>[Optional - Enter \$]</td><td></td></tr></table>	Special Education Teacher	Yes	Special Education Psychologist		[Optional - Enter \$]		[Optional - Enter \$]		Special Education Instructional Assistant		Other Investments		[Optional - Enter \$]		[Optional - Enter \$]	
Special Education Teacher	Yes	Special Education Psychologist																
[Optional - Enter \$]		[Optional - Enter \$]																
Special Education Instructional Assistant		Other Investments																
[Optional - Enter \$]		[Optional - Enter \$]																
	Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)																	
Plan Assurances Please complete the assurances below related to Article 14C of the Illinois School Code, which contains provisions for EL services, parent participation, and the use of EBF dollars provided for English learners. It is the joint responsibility of home and serving entities to ensure compliance related to the use of state funding provided for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners. Collaboration Opportunity - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders. 1). "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners." 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." 3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2025." 4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2025-26. <table><tr><td>N/A</td><td>BPAC Meeting (MM/DD/YYYY)</td><td></td></tr><tr><td>N/A</td><td>Name of Chair</td><td></td></tr></table>				N/A	BPAC Meeting (MM/DD/YYYY)		N/A	Name of Chair										
N/A	BPAC Meeting (MM/DD/YYYY)																	
N/A	Name of Chair																	

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, Q3 (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 O 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, Q5 (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, Q6 (Cell G50)	Complete	Cell G50 must be equal to the value in cell G31.
Part 2, Q7 (Narrative)	Complete	Response required only if a value was entered in cell G89; character length of response must be >10 and <=1000, including spaces.
Part 3, Q1 (Low-Income Funds)	Complete	A numeric value must be entered. A type must be selected in cell H100.
Part 3, Q2 (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, Q3 (Spec. Ed. Funds)	Complete	A numeric value must be entered. A type must be selected in cell H102.
Part 3, Q4 (Narrative)	Complete	At least one response must be selected.
Part 3, Q5	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, Q6 (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, Q7	Complete	At least one response must be selected.
Part 3, Q8 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Assurances 1	Complete	Response required if the value entered in cell G101>0.
Assurances 2	Complete	Response required if the value entered in cell G101>0.
Assurances 3	Complete	Response required if "Yes" selected in cell E133.
Assurances 4 (Meeting Date)	Complete	Response required if "Yes" selected in cell E133; enter date in MM/DD/YYYY format.
Assurances 4 (Name of Chair)	Complete	Response required if "Yes" selected in cell E133.

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (School Districts Only)

(For Local Use Only)

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

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2026 budgeted expenditures over actual FY2025 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 must 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: Polo CUSD 222
RCDT Number: 47071222026

	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2025				Budgeted Expenditures, Fiscal Year 2026			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Total Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Total Fund	Total
1. Executive Administration Services	2320	157,990			157,990	126,334		39,555	165,889
2. Special Area Administration Services	2330				0	0		0	0
3. Other Support Services - School Administration	2490				0	0		0	0
4. Direction of Business Support Services	2510				0	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		157,990	0	0	157,990	126,334	0	39,555	165,889
9. Estimated Percent Increase (Decrease) for FY2026 (Budgeted) over (Actual) FY 2025		5%							

Reference Description

- ¹ Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #/20 and #/30 (audit figures, if available).
- ² Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- ³ Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- ^{3a} Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- ⁴ Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- ⁵ The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- ⁶ The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- ⁷ Cash plus investments must be greater than or equal to zero.
- ⁸ For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- ⁹ For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- ¹⁰ Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- ¹¹ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- ¹² The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- ¹³ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁴ Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- ¹⁵ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- ¹⁶ Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
 Only abatement of working cash fund can transfer its funds to any fund in most need of money
 (see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS

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

Please fix errors below before submitting to ISBE.

Budget Item References	Message
1. Deficit Reduction Plan (DefReductPlan 23-27 tab)	
Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? (DefReductPlan 23-27 tab)	
2. Cover Page (Cover tab)	
District Name must be selected from drop-down. (Cell H13)	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet.	OK
Board Names must be typed on Cover sheet.	OK
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2025 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 2025 (Cell C83) (Cell must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on GASB 87 Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on GASB 87 Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2024 (CashSum 5 tab, All Funds) cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
Activity Funds (Cell C23)	OK
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2024 (CashSum 5 tab - All Funds) cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - Cell F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - Cell H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK
7. Estimated Revenue (EstRev 6-11 tab)	
Amounts must be input for revenue.	OK
8. Estimated Expenditures (EstExp 12-20 tab)	
Amounts must be input for expenditures.	OK
9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
10. EBF Spending Plan	
All required questions have been answered.	OK

End of Balancing

See: School Code, Section 10-20.21 - Contracts

[illegible]