

District Type:

☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
 July 1, 2026 - June 30, 2027

Accounting Basis:

☒ Cash
☐ Accrual

Is this an amended budget? _____

Date of Amended Budget: _____

(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.

Budget of Polo CUSD 222, County of Ogle,
 State of Illinois, for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027.

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 16 day of SEPTEMBER, 20 26,
 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, 2026 and ending June 30, 2027.

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this _____ day of _____, 20____
 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

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

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

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

(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required
 by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).

(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30,
 whichever comes first. Budgets are submitted through IWAS: <https://apps.isbe.net/iwas/asp/login.asp?is=true>

Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

Budget Summary

A		B	C	D	E	F	G	H	I	J	K	L
Description: Enter Whole Numbers Only		Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1	<i>Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.</i>											
2	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) ¹ as of July 1, 2026		5,669,126	677,377	587,810	757,577	744,201	464,550	1,689,960	1,120,678	131,898	
3	RECEIPTS/REVENUES (without Student Activity Funds)											
4	LOCAL SOURCES	1000	4,040,237	896,972	992,686	373,448	132,302	157,500	64,862	1,016,003	64,862	
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
6	STATE SOURCES	3000	2,121,982	50,000	0	185,000	0	0	0	0	0	
7	FEDERAL SOURCES	4000	790,201	0	0	0	0	0	0	0	0	
8	Total Direct Receipts/Revenues ²		6,952,420	946,972	992,686	558,448	132,302	157,500	64,862	1,016,003	64,862	
9	Receipts/Revenues for "On Behalf" Payments ²	3998										
10	Total Receipts/Revenues		6,952,420	946,972	992,686	558,448	132,302	157,500	64,862	1,016,003	64,862	
11	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
12	INSTRUCTION	1000	4,869,788				115,742			96,702		
13	SUPPORT SERVICES	2000	1,852,782	918,146		500,605	142,337	320,002		874,962	55,500	
14	COMMUNITY SERVICES	3000	0	0	0	0	0	0	0	0	0	
15	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	732,604	9,000	0	0	0	0	0	0	0	
16	DEBT SERVICES	5000	0	0	992,680	0	0	0	0	0	0	
17	PROVISION FOR CONTINGENCIES	6000	100,000	25,000	0	35,000	15,000	0	0	0	0	
18	Total Direct Disbursements/Expenditures ⁹		7,555,174	952,146	992,680	535,605	273,079	320,002		971,664	55,500	
19	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0	0	0	0	
20	Total Disbursements/Expenditures		7,555,174	952,146	992,680	535,605	273,079	320,002		971,664	55,500	
21	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(602,754)	(5,174)	6	22,843	(140,777)	(162,502)	64,862	44,339	9,362	
22	OTHER SOURCES/USES OF FUNDS											
23	OTHER SOURCES OF FUNDS (7000)											
24	PERMANENT TRANSFER FROM VARIOUS FUNDS											
25	Abolishment the Working Cash Fund ¹⁶	7110										
26	Abatement of the Working Cash Fund ¹⁶	7110										
27	Transfer of Working Cash Fund Interest	7120										
28	Transfer Among Funds	7130										
29	Transfer of Interest	7140										
30	Transfer from Capital Projects Fund to O&M Fund	7150		0								
31	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
32	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
33	SALE OF BONDS (7200)											
34	Principal on Bonds Sold ⁴	7210										
35	Premium on Bonds Sold	7220										
36	Accrued Interest on Bonds Sold	7230										
37	Sale or Compensation for Fixed Assets ⁵	7300										
38	Transfer to Debt Service to Pay Principal on Leases	7400			0							
39	Transfer to Debt Service to Pay Interest on Leases	7500			0							
40	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
42	Transfer to Capital Projects Fund	7800						0				
43	ISBE Loan Proceeds	7900										
44	Other Sources Not Classified Elsewhere	7990										
45	Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0	
46												

	A	B	C	D	E	F	G	H	I	J	K	L
	Begin entering data on EstRev 6-10 and EstExp 11-19 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											
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	8950										
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, 2027		5,066,372	672,203	587,816	780,420	603,424	302,048	1,754,822	1,165,017	141,260	
82	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2026		200,000									
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, 2027		200,000									
89												
90												

Budget Summary

A												
Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.												
Description: Enter Whole Numbers Only												
Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2026												
RECEIPTS/REVENUES (All Sources with Student Activity Funds)												
91	LOCAL SOURCES											
92	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT											
93	STATE SOURCES											
94	FEDERAL SOURCES											
95	Total Direct Receipts/Revenues ^a											
96	Receipts/Revenues for "On Behalf" Payments ²											
97	Total Receipts/Revenues											
98	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
99	INSTRUCTION											
100	SUPPORT SERVICES											
101	COMMUNITY SERVICES											
102	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS											
103	DEBT SERVICES											
104	PROVISION FOR CONTINGENCIES											
105	Total Direct Disbursements/Expenditures ⁹											
106	Disbursements/Expenditures for "On Behalf" Payments ²											
107	Total Disbursements/Expenditures											
108	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures											
109	OTHER SOURCES/USES OF FUNDS											
110	OTHER SOURCES OF FUNDS (7000)											
111	Total Other Sources of Funds ⁸											
112	OTHER USES OF FUNDS (8000)											
113	Total Other Uses of Funds ⁹											
114	Total Other Sources/Uses of Fund											
115	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2027											
116	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
117	Object Name											
118	Salaries											
119	Employee Benefits											
120	Purchased Services											
121	Supplies & Materials											
122	Capital Outlay											
123	Other Objects											
124	Non-Capitalized Equipment											
125	Termination Benefits											
126	Total Expenditures											
127	Total By Object											

1	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	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds) ⁷										
3	as of July 1, 2026		5,669,126	677,377	587,810	757,577	744,201	464,550	1,689,960	1,120,678	131,898
4	Total Direct Receipts & Other Sources ⁸		6,952,420	946,972	992,686	558,448	132,302	157,500	64,862	1,016,003	64,862
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		6,952,420	946,972	992,686	558,448	132,302	157,500	64,862	1,016,003	64,862
12	Total Amount Available		12,621,546	1,624,349	1,580,496	1,316,025	876,503	622,050	1,754,822	2,136,681	196,760
13	Total Direct Disbursements & Other Uses ⁹		7,555,174	952,146	992,680	535,605	273,079	320,002	0	971,664	55,500
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		7,555,174	952,146	992,680	535,605	273,079	320,002	0	971,664	55,500
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2027		5,066,372	672,203	587,816	780,420	603,424	302,048	1,754,822	1,165,017	141,260
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND ⁷ as of July 1, 2026										
24	Total Direct Receipts & Other Sources ⁸		0								
25	Total Amount Available		0								
26	Total Direct Disbursements & Other Uses ⁹		0								
27	Activity funds ENDING CASH BALANCE ON HAND ⁷ as of June 30, 2027		0								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds) ⁷ as of July 1, 2026		5,669,126	677,377	587,810	757,577	744,201	464,550	1,689,960	1,120,678	131,898
30	Total Direct Receipts & Other Sources ⁸		6,952,420	946,972	992,686	558,448	132,302	157,500	64,862	1,016,003	64,862
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		6,952,420	946,972	992,686	558,448	132,302	157,500	64,862	1,016,003	64,862
33	Total Amount Available		12,621,546	1,624,349	1,580,496	1,316,025	876,503	622,050	1,754,822	2,136,681	196,760
34	Total Direct Disbursements & Other Uses ⁹		7,555,174	952,146	992,680	535,605	273,079	320,002	0	971,664	55,500
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		7,555,174	952,146	992,680	535,605	273,079	320,002	0	971,664	55,500
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds) ⁷ as of June 30, 2027		5,066,372	672,203	587,816	780,420	603,424	302,048	1,754,822	1,165,017	141,260

A		B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only		Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹ (1110-1120)	1100									
6	Leasing Purposes Levy ¹²	-	3,243,097	648,620	992,686	259,448	125,002	0	64,862	1,000,003	64,862
7	Special Education Purposes Levy	1130	64,862								
8	FICA and Medicare Only Levies	1140	51,890								
9	Area Vocational Construction Purposes Levy	1150									
10	Summer School Purposes Levy	1160									
11	Other Tax Levies (Describe & Itemize)	1170									
12	Total Ad Valorem Taxes Levied by District	1190									
13	PAYMENTS IN LIEU OF TAXES	1200	3,359,849	648,620	992,686	259,448	125,002	0	64,862	1,000,003	64,862
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	140,633	54,685		100,000					
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	750								
18	Total Payments in Lieu of Taxes		141,383	54,685	0	100,000	0	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1300									
21	Regular Tuition from Other Districts (In State)	1311									
22	Regular Tuition from Other Sources (In State)	1312									
23	Regular Tuition from Other Sources (Out of State)	1313									
24	Summer School Tuition from Pupils or Parents (In State)	1314									
25	Summer School Tuition from Other Districts (In State)	1321									
26	Summer School Tuition from Other Sources (In State)	1322									
27	Summer School Tuition from Other Sources (Out of State)	1323									
28	CTE Tuition from Pupils or Parents (In State)	1324									
29	CTE Tuition from Other Districts (In State)	1331									
30	CTE Tuition from Other Sources (In State)	1332									
31	CTE Tuition from Other Sources (Out of State)	1333									
32	Special Education Tuition from Pupils or Parents (In State)	1334									
33	Special Education Tuition from Other Districts (In State)	1341									
34	Special Education Tuition from Other Sources (In State)	1342									
35	Special Education Tuition from Other Sources (Out of State)	1343									
36	Adult Tuition from Pupils or Parents (In State)	1344									
37	Adult Tuition from Other Districts (In State)	1351									
38	Adult Tuition from Other Sources (In State)	1352									
39	Adult Tuition from Other Sources (Out of State)	1353									
40	Total Tuition		0								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1400									
43	Regular Transportation Fees from Other Districts (In State)	1411									
44	Regular Transportation Fees from Other Sources (In State)	1412									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1413									
46	Regular Transportation Fees from Other Sources (Out of State)	1415									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1416									
48	Summer School Transportation Fees from Other Districts (In State)	1421									
49	Summer School Transportation Fees from Other Sources (In State)	1422									
50	Summer School Transportation Fees from Other Sources (Out of State)	1423									
51	CTE Transportation Fees from Pupils or Parents (In State)	1424									
52	CTE Transportation Fees from Other Districts (In State)	1431									
53	CTE Transportation Fees from Other Sources (In State)	1432									
54	CTE Transportation Fees from Other Sources (Out of State)	1433									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1434									
56	Special Education Transportation Fees from Other Districts (In State)	1441									
57	Special Education Transportation Fees from Other Sources (In State)	1442									
58	Special Education Transportation Fees from Other Sources (Out of State)	1443									
59	Adult Transportation Fees from Pupils or Parents (In State)	1444									
	Adult Transportation Fees from Pupils or Parents (In State)	1451									

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											
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	286,443								
66	Gain or Loss on Sale of Investments	1520				14,000	7,300			16,000	
67	Unrealized Gain or Loss on Investments	1530									
68	Total Earnings on Investments		286,443	0	0	14,000	7,300	0	0	16,000	0
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	12,500								
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	1,000								
75	Other Food Service (Describe & Itemize)	1690									
76	Total Food Service		13,500								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711	31,200								
79	Admissions - Other	1719									
80	Fees	1720	36,050								
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)		67,250	0							
85	Total District/School Activity Income (with Student Activity Funds 1799)		67,250								
86	TEXTBOOK INCOME	1800									
87	Textbook Rentals - Regular Textbooks	1811	47,000								
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	5,260								
96	Total Textbooks		52,260								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910									
99	Contributions and Donations from Private Sources	1920	67,000								
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950	16,500								
103	Payments of Surplus Moneys from TIF Districts	1960		37,000							
104	Drivers' Education Fees	1970	3,000								
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983						13,500			
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993	3,000								
110	Other Local Revenues (Describe & Itemize)	1999	30,052	156,667				144,000			
111	Total Other Revenue from Local Sources		119,552	193,667	0	0	0	157,500	0	0	0
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	4,040,237	896,972	992,686	373,448	132,302	157,500	64,862	1,016,003	64,862
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		4,040,237								

	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											
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	1,733,048								
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		1,733,048	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	20,000								
128	Special Education - Orphanage - Individual	3120									
129	Special Education - Orphanage - Summer Individual	3130									
130	Special Education - Other (Describe & Itemize)	3199	900								
131	Total Special Education		20,900	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	15,257								
135	CTE - WIECEP	3225									
136	CTE - Agriculture Education	3235	22,028								
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		37,285	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									
148	Transportation - Special Education	3510				135,000					
149	Transportation - Other (Describe & Itemize)	3599				50,000					
150	Total Transportation		0	0		185,000	0				
151	Learning Improvement - Change Grants	3610									
152	Scientific Literacy	3660									
153	Truant Alternative/Optional Education	3695									
154	Early Childhood - Block Grant	3705	325,516								
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	1,733								
164	Total Restricted Grants-In-Aid		388,934	50,000	0	185,000	0	0	0	0	0
165	Total Receipts/Revenues from State Sources	3000	2,121,982	50,000	0	185,000	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	20,000								
176	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		20,000	0			0	0			0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL											
177	GOVT. THRU THE STATE (4100-4999)										
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	302,000								
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		302,000				0				
194	TITLE I										
195	Title I - Low Income	4300	209,937								
196	Title I - Low Income - Neglected, Private	4305									
197	Title I - Migrant Education	4340									
198	Title I - Other (Describe & Itemize)	4399									
199	Total Title I		209,937	0		0	0				
200	TITLE IV										
201	Title IV - Student Support & Academic Enrichment Grant	4400	20,872								
202	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free	4415									
203	Schools										
204	Title IV - 21st Century	4421									
204	Title IV - Other (Describe & Itemize)	4499									
205	Total Title IV		20,872	0		0	0				
206	FEDERAL - SPECIAL EDUCATION										
207	Federal Special Education - Preschool Flow-Through	4600	7,704								
208	Federal Special Education - Preschool Discretionary	4605									
209	Federal Special Education - IDEA Flow Through	4620	152,328								
210	Federal Special Education - IDEA Room & Board	4625									
211	Federal Special Education - IDEA Discretionary	4630									
212	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
213	Total Federal Special Education		160,032	0		0	0				
214	CTE - PERKINS										
215	CTE - Perkins-Title III E Tech Prep	4770									
216	CTE - Other (Describe & Itemize)	4799									
217	Total CTE - Perkins		0	0			0				
218	Federal - Adult Education	4810									
219	Qualified Zone Academy Bond Tax Credits	4866									
220	Qualified School Construction Bond Credits	4867									
221	Build America Bond Tax Credits	4868									

1	A	B	C (10) Educational	D (20) Operations & Maintenance	E (30) Debt Service	F (40) Transportation	G (50) Municipal Retirement/ Social Security	H (60) Capital Projects	I (70) Working Cash	J (80) Tort	K (90) Fire Prevention & Safety
2	Description: Enter Whole Numbers Only	Acct #									
222	Build America Bond Interest Reimbursement	4869									
223	Total Stimulus Programs		0	0	0	0	0	0		0	0
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	31,860								
231	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
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	19,500								
236	Medicaid Matching Funds - Fee-For-Service Program	4992	26,000								
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		770,201	0	0	0	0	0		0	0
239	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	790,201	0	0	0	0	0	0	0	0
240	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		6,952,420	946,972	992,686	558,448	132,302	157,500	64,862	1,016,003	64,862
241	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		6,952,420								

A		B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only		Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
10 - EDUCATIONAL FUND (ED)		1000									
4	INSTRUCTION (ED)										
5	Regular Programs	1100	2,224,883	515,976	52,212	151,323	35,500	7,800			2,987,694
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	590,854	108,621	250	2,300					702,025
9	Special Education Programs Pre-K	1225	196,784	35,022		32,697					264,503
10	Remedial and Supplemental Programs K-12	1250	128,446	10,347	18,390	41,980					199,163
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	230,516	37,051	250	9,883	7,739				285,439
14	Interscholastic Programs	1500	184,340	12,877	61,500	25,000	12,500	53,500			349,717
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	64,594	16,653							81,247
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	3,620,417	736,547	132,602	263,183	55,739	61,300	0	0	4,869,788
35	Total Instruction (With Student Activity Funds 1999)	1000	3,620,417	736,547	132,602	263,183	55,739	61,300	0	0	4,869,788
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	182,472	25,682	250						208,404
39	Guidance Services	2120	140,441	27,511	250	2,000					170,202
40	Health Services	2130	25,870	5,481	500	3,000					34,851
41	Psychological Services	2140									0
42	Speech Pathology & Audiology Services	2150	71,682	19,104							90,786
43	Other Support Services - Pupils (Describe & Itemize)	2190									0
44	Total Support Services - Pupil	2100	420,465	77,778	1,000	5,000	0	0	0	0	504,243
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210			18,908						18,908
47	Educational Media Services	2220	46,284	27	11,662	7,350					65,323
48	Assessment & Testing	2230			2,000						2,000
49	Total Support Services - Instructional Staff	2200	46,284	27	32,570	7,350	0	0	0	0	86,231
50	Support Services - General Administration	2300									
51	Board of Education Services	2310			80,950	20,000		5,000			105,950
52	Executive Administration Services	2320	111,171	13,624	6,645	2,000					133,440
53	Special Area Administration Services	2330									0
54	Tort Immunity Services	2361, 2365									0
55	Total Support Services - General Administration	2300	111,171	13,624	87,595	22,000	0	5,000	0	0	239,390
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	417,708	82,717	6,500						506,925
58	Other Support Services - School Administration (Describe & Itemize)	2490									0
59	Total Support Services - School Administration	2400	417,708	82,717	6,500	0	0	0	0	0	506,925
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510									0
62	Fiscal Services	2520	82,475	26,344	3,200	4,000	95,000	3,500			214,519

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550									0
65	Food Services	2560	81,238	10,356	1,980	205,900	2,000				301,474
66	Internal Services	2570									0
67	Total Support Services - Business	2500	163,713	36,700	5,180	209,900	97,000	3,500	0	0	515,993
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	1,159,341	210,846	132,845	244,250	97,000	8,500	0	0	1,852,782
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			7,599						7,599
81	Payments for Special Education Programs	4120			686,807						686,807
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140			35,876						35,876
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			2,322						2,322
86	Total Payments to Other Dist & Govt Units (In-State)	4100			732,604			0			732,604
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			732,604			0			732,604
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									
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									
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999)		4,779,758	947,393	998,051	507,433	152,739	169,800	0	0	7,555,174
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999)		4,779,758	947,393	998,051	507,433	152,739	169,800	0	0	7,555,174
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(602,754)
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(602,754)
120											

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
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					50,267				50,267
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	310,972	34,007	266,900	236,000	20,000				867,879
129	Pupil Transportation Services	2550									
130	Food Services	2560									
131	Total Support Services - Business	2500	310,972	34,007	266,900	236,000	20,000	0	0	0	867,879
132	Other Support Services - Misc. (Describe & Itemize)	2900									
133	Total Support Services	2000	310,972	34,007	266,900	236,000	70,267	0	0	0	918,146
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						9,000			9,000
141	Total Payments to Other Dist & Govt Units (In-State)	4100			0			9,000			9,000
142	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									
143	Total Payments to Other Dist & Govt Unit	4000			0			9,000			9,000
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						0			0
152	Debt Service - Interest on Long-Term Debt	5200									
153	Total Debt Service	5000						0			0
154	PROVISION FOR CONTINGENCIES (O&M)	6000									
155	Total Direct Disbursements/Expenditures		310,972	34,007	266,900	236,000	70,267	34,000	0	0	952,146
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(5,174)
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			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			0
173	Debt Service - Interest on Long-Term Debt	5200									
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase	5300									
175	Principal Retired) (Describe & Itemize)	5400									
176	Debt Service - Other (Describe & Itemize)	5000			0						0
177	Total Debt Service	5000			0			992,680			992,680
178	PROVISION FOR CONTINGENCIES (DS)	6000			0						
179	Total Direct Disbursements/Expenditures				0			992,680			992,680

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	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										6
179											
180											
181	40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils	2100									
184	Other Support Services - Pupils (Describe & Itemize)	2190									
185	Support Services - Business										
186	Pupil Transportation Services	2550	281,674	42,521	14,550	86,860	75,000				500,605
187	Other Support Services - Business (Describe & Itemize)	2900									0
188	Total Support Services	2000	281,674	42,521	14,550	86,860	75,000	0	0	0	500,605
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)	4000									0
200	Total Payments to Other Dist & Govt Units	4000			0			0			0
201	DEBT SERVICE (TR)	5000									
202	Debt Service - Interest on Short-Term Debt	5100									
203	Tax Anticipation Warrants	5110									0
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
206	State Aid Anticipation Certificates	5140									0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
208	Total Debt Service - Interest on Short-Term Debt	5100						0			0
209	Debt Service - Interest on Long-Term Debt	5200									0
210	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase										
211	Principal Retired) (Describe & Itemize)	5300									0
212	Debt Service - Other (Describe & Itemize)	5400									0
213	Total Debt Service	5000						0			0
214	PROVISION FOR CONTINGENCIES (TR)	6000									35,000
215	Total Direct Disbursements/Expenditures		281,674	42,521	14,550	86,860	75,000	35,000	0	0	535,605
216	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										22,843
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100		44,057							44,057
220	Pre-K Programs	1125									0
221	Special Education Programs (Functions 1200-1220)	1200									36,162
222	Special Education Programs Pre-K	1225									10,086
223	Remedial and Supplemental Programs K-12	1250									11,928
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400									3,890
227	Interscholastic Programs	1500									8,554
228	Summer School Programs	1600									127
229	Gifted Programs	1650									0
230	Driver's Education Programs	1700									938
231	Bilingual Programs	1800									0
232	Traut Alternative & Optional Programs	1900									0
233	Total Instruction	1000		115,742							115,742
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		8,372							8,372

	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											
237	Guidance Services	2120		2,037							2,037
238	Health Services	2130		5,928							5,928
239	Psychological Services	2140									0
240	Speech Pathology & Audiology Services	2150									1,046
241	Other Support Services - Pupils (Describe & Itemize)	2190		1,046							0
242	Total Support Services - Pupil	2100		17,333							17,333
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210									0
245	Educational Media Services	2220		5,301							5,301
246	Assessment & Testing	2230									0
247	Total Support Services - Instructional Staff	2200		5,301							5,301
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		2,138							2,138
250	Executive Administration Services	2320									0
251	Special Area Administrative Services	2330									0
252	Claims Paid from Self Insurance Fund	2361									0
253	Risk Management and Claims Services Payments	2365									0
254	Total Support Services - General Administration	2300		2,138							2,138
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		29,727							29,727
257	Other Support Services - School Administration (Describe & Itemize)	2490									0
258	Total Support Services - School Administration	2400		29,727							29,727
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510									0
261	Fiscal Services	2520		9,289							9,289
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		39,027							39,027
264	Pupil Transportation Services	2550		30,278							30,278
265	Food Services	2560		9,244							9,244
266	Internal Services	2570									0
267	Total Support Services - Business	2500		87,838							87,838
268	Support Services - Central	2600									0
269	Direction of Central Support Services	2610									0
270	Planning, Research, Development & Evaluation Services	2620									0
271	Information Services	2630									0
272	Staff Services	2640									0
273	Data Processing Services	2660									0
274	Total Support Services - Central	2600		0							0
275	Other Support Services - Misc. (Describe & Itemize)	2900									0
276	Total Support Services	2000		142,337							142,337
277	COMMUNITY SERVICES (MR/SS)	3000									0
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									0
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									0
284	Debt Service - Interest on Short-Term Debt	5100									0
285	Tax Anticipation Warrants	5110									0
286	Tax Anticipation Notes	5120									0
287	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
288	State Aid Anticipation Certificates	5140									0
289	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
290	Total Debt Service	5000						0			0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000						15,000			15,000
292	Total Direct Disbursements/Expenditures			258,079				15,000			273,079
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							15,000			(140,777)
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	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530									320,002
299	Other Support Services - Business (Describe & Itemize)	2900					320,002				0
300	Total Support Services	2000	0	0	0	0	320,002	0	0		320,002
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									0
309	Total Direct Disbursements/Expenditures		0	0	0	0	320,002	0	0		320,002
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(162,502)
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)	1000									
315	INSTRUCTION (TF)										
316	Regular Programs	1100	41,658	11,271							52,929
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	37,610	6,163							43,773
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/Optional Programs Private Tuition	1922									0
344	Total Instruction ⁴⁴	1000	79,268	17,434	0	0	0	0	0	0	96,702
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									0
347	Attendance & Social Work Services	2110									0
348	Guidance Services	2120									31,351
349	Health Services	2130	25,870	5,481							0
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	25,870	5,481	0	0	0	0	0	0	31,351
354	Support Services - Instructional Staff	2200									0
355	Improvement of Instruction Services	2210									0
356	Educational Media Services	2220									0

1	A	B	C (100)	D (200)	E (300)	F (400)	G (500)	H (600)	I (700)	J (800)	K (900)
	Description: Enter Whole Numbers Only	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
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	36,173	4,565							40,738
362	Special Area Administration Services	2330									0
363	Claims Paid from Self Insurance Fund	2361									0
364	Risk Management and Claims Services Payments	2365	100,000		201,485	2,000		353,972			657,457
365	Total Support Services - General Administration	2300	136,173	4,565	201,485	2,000	0	353,972	0	0	698,195
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410	80,002	30,408							110,410
368	Other Support Services - School Administration (Describe & Itemize)	2490									0
369	Total Support Services - School Administration	2400	80,002	30,408	0	0	0	0	0	0	110,410
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	29,867	5,139							35,006
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	Total Support Services - Business	2500	29,867	5,139	0	0	0	0	0	0	35,006
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	271,912	45,593	201,485	2,000	0	353,972	0	0	874,962
388	COMMUNITY SERVICES (TF)	3000									0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
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 Program - Transfers	4370									0
411	Payments for Other Programs - Transfers	4380									0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0
416	DEBT SERVICE (TF)	5000									0

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
417	Debt Service - Interest on Short-Term Debt										
418	Tax Anticipation Warrants	5110									0
419	Tax Anticipation Notes	5120									0
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
421	State Aid Anticipation Certificates	5140									0
422	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
423	Debt Service - Interest on Long-Term Debt	5200									0
424	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
425	Debt Service - Other (Describe & Itemize)	5400									0
426	Total Debt Service	5000			0			0			0
427	PROVISION FOR CONTINGENCIES (TF)	6000									0
428	Total Direct Disbursements/Expenditures		351,180	63,027	201,485	2,000	0	353,972	0	0	971,664
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										44,339
430											
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
432	SUPPORT SERVICES (FP&S)	2000									
433	Support Services - Business	2500									
434	Facilities Acquisition & Construction Services	2530			55,500						55,500
435	Operation & Maintenance of Plant Service	2540									0
436	Total Support Services - Business	2500	0	0	55,500	0	0	0	0		55,500
437	Other Support Services - Misc. (Describe & Itemize)	2900									0
438	Total Support Services	2000	0	0	55,500	0	0	0	0		55,500
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 (FP&S)	4000						0			0
444	DEBT SERVICE (FP&S)	5000									
445	Debt Service - Interest on Short-Term Debt	5100									0
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
448	Total Debt Service - Interest on Short-Term Debt	5100						0			0
449	Debt Service - Interest on Long-Term Debt	5200									0
450	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
451	Total Debt Service	5000						0			0
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
453	Total Direct Disbursements/Expenditures		0	0	55,500	0	0	0	0		55,500
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										9,362

	B	C	D	E	F	G	H
1							
2	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.						
3	Revenue Check: OK						
4	Expenditure Check: OK						
5	Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures	
6	1190			10-2190			
7	1290	\$ 750	Homeless Money from ROE	10-2490			
8	1614			10-2900			
9	1690			10-4190	\$ 2,322	Regional Office Payment	
10	1790			10-4290			
11	1819			10-4390			
12	1829			10-4400			
13	1890	\$ 5,260	Dual Credit Fee and AP Test Fee	10-5150			
14	1993	\$ 3,000	Lab Fees	20-2190	\$ 50,267	Centennial Floor Repair	
15	1999	\$ 330,719	ERATE and Other Revenue, Solar Money	20-2900			
16	2300			20-4190	\$ 9,000	WACC Building Payment	
17	3099			20-4400			
18	3199	\$ 900	APEX	20-5150			
19	3299			30-4190			
20	3499			30-5150			
21	3599			30-5300	\$ 732,304	Bond Payment	
22	3999	\$ 1,733	Library Grant and Other Revenue	30-5400			
23	4009			40-2190			
24	4090	\$ 20,000	REAP	40-2900			
25	4199			40-4190			
26	4299			40-4400			
27	4399			40-5150			
28	4499			40-5300			
29	4699			40-5400			
30	4799			50-2190			
31	4998			50-2490			
32				50-2900			
33				50-5150			
34				60-2900			
35				60-4190			
36				80-2190			
37				80-2490			
38				80-2900			
39				80-4190			
40				80-4290			
41				80-4390			
42				80-4400			
43				80-5150			
44				80-5300			
45				80-5400			
46				90-2900			
47				90-4190			
48				90-5150			
				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	6,952,420	946,972	558,448	64,862	8,522,702
Direct Expenditures	7,555,174	952,146	535,605		9,042,925
Difference	(602,754)	(5,174)	22,843	64,862	(520,223)
Estimated Fund Balance - June 30, 2027	5,066,372	672,203	780,420	1,754,822	8,273,817

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 2026-2027 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 2025-2026 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 22-26) to ISBE within 30 days after acceptance of the AFR.

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

	A	B	C	D	E	F	G	
1	<i>*School Districts Only</i>		DEFICIT REDUCTION PLAN ESTIMATED BUDGET 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 (must equal prior Ending Fund Balance)		5,669,126	677,377	757,577	1,689,960	8,794,040	
8	RECEIPTS/REVENUES	Acct #						
9	LOCAL SOURCES	1000	4,040,237	896,972	373,448	64,862	5,375,519	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0	
11	STATE SOURCES	3000	2,121,982	50,000	185,000	0	2,356,982	
12	FEDERAL SOURCES	4000	790,201	0	0	0	790,201	
13	Total Receipts/Revenues		6,952,420	946,972	558,448	64,862	8,522,702	
14	DISBURSEMENTS/EXPENDITURES	Funct #						
15	INSTRUCTION	1000	4,869,788				4,869,788	
16	SUPPORT SERVICES	2000	1,852,782	918,146	500,605		3,271,533	
17	COMMUNITY SERVICES	3000	0	0	0		0	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	732,604	9,000	0		741,604	
19	DEBT SERVICES	5000	0	0	0		0	
20	PROVISION FOR CONTINGENCIES	6000	100,000	25,000	35,000		160,000	
21	Total Disbursements/Expenditures		7,555,174	952,146	535,605		9,042,925	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(602,754)	(5,174)	22,843	64,862	(520,223)	
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		5,066,372	672,203	780,420	1,754,822	8,273,817	

	A	B	H	I	J	K	L
1	*School Districts Only 47071222026 <i>District Number</i> Polo CUSD 222 <i>District Name</i>		ESTIMATED BUDGET FY2027-2028				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		5,066,372	672,203	780,420	1,754,822	8,273,817
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		5,066,372	672,203	780,420	1,754,822	8,273,817

	A	B	M	N	O	P	Q
1	*School Districts Only		ESTIMATED BUDGET FY2028-2029				
2							
3	47071222026						
4	<i>District Number</i>						
5	Polo CUSD 222						
	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		5,066,372	672,203	780,420	1,754,822	8,273,817
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		5,066,372	672,203	780,420	1,754,822	8,273,817

	A		B	R	S	T	U	V
1	*School Districts Only			ESTIMATED BUDGET FY2029-2030				
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 (must equal prior Ending Fund Balance)			5,066,372	672,203	780,420	1,754,822	8,273,817
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			5,066,372	672,203	780,420	1,754,822	8,273,817

	A		B	W	X	Y	Z
1	*School Districts Only 47071222026 <i>District Number</i> Polo CUSD 222 <i>District Name</i>			SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> <i>(Enter as MM/DD/YY)</i>			
2							
3							
4							
5							
6				FY2026-2027	FY2027-2028	FY2028-2029	FY2029-2030
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>			8,794,040	8,273,817	8,273,817	8,273,817
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	5,375,519	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	2,356,982	0	0	0	0
12	FEDERAL SOURCES	4000	790,201	0	0	0	0
13	Total Receipts/Revenues		8,522,702	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	4,869,788	0	0	0	0
16	SUPPORT SERVICES	2000	3,271,533	0	0	0	0
17	COMMUNITY SERVICES	3000	0	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	741,604	0	0	0	0
19	DEBT SERVICES	5000	0	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	160,000	0	0	0	0
21	Total Disbursements/Expenditures		9,042,925	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(520,223)	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		8,273,817	8,273,817	8,273,817	8,273,817	8,273,817

Deficit Reduction Plan-Background/Assumptions (School Districts Only)
Fiscal Year 2026-2027
through Fiscal Year 2029-2030

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 2026-2027
through Fiscal Year 2029-2030***

- 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 2027 Spending Plan POLO COMM UNIT SCHOOL DIST 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 2026-27 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 and Math scores, and 2) To work to improve our graduation rate. For the ELA and Math scores, we will be looking at our ACT, Pre ACT, IAR scores, and NWEA scores to see what standards we are missing. We will continue to work on our graduation rate by watching our Freshmen on track as well as attendance.

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
	Improve programs, curriculum, and/or learning tools	Maintain or expand pupil support services	Focus increased time and attention on special student groups

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 2027 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 2026)	Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	Adequacy Target
		Final Resources	Percent of Adequacy
	Base Funding Minimum		Gross State Contribution
	Tier Funding = Gross State Contribution		FY 2026 Tier Funding
	Within FY 2026 Gross State Contribution, Resources Attributable to Specific Populations	Low-Income Students	
		English Learners (ELs)	
		Special Education	
		FY 2027 Tier 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.

1) FY 2027 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2027. Select whether the amount is estimated or actual funding.

Funding: type (Select)

FY 2027 Tier funding

Actual

\$25,738

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	
2) Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)	Bilingual Program Director(s)		Principals	Yes	Bilingual Parent Advisory Committee
	Special Ed. Program Director(s)		School Improvement Teams		Other Parent Group(s)
	Other Program Leaders		Teacher or Support Staff Unions	Yes	Community Focus Group(s)
	School Board Members		Other School Staff	Yes	Other
3) Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)					
4) [Optional] Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. (No more than 1000 characters, including spaces.)					
5) Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2027 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)					
If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)					
Cost Factor Table The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2026 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at https://www.isbe.net/ebfspendingplan. Column G: If the Organizational Unit will receive at least \$5,000 in FY 2027 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2027 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in Q2.1/cell G31 above must equal the sum in cell G90 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93. Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2027 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.					
Cost Factors		Amount in FY 2026 Adjusted Adequacy Target	Budgeted FY 2027 Investments with New Tier Funding [Required]	Budgeted FY 2027 Expenditures (All Resources) [Optional]	Optional District Narratives
Core Teachers	\$1,809,229	\$5,738		Enter optional context for core investment decisions.	
Specialist Teachers	\$446,144				
Instructional Facilitator	\$194,454	\$10,000			
Core Intervention Teacher	\$77,636				
Substitute Teachers	\$61,451				

Core Investments	Guidance Counselor	\$132,972	\$10,000		
	Nurse	\$42,380			
	Supervisory Aide	\$75,182			
	Librarian	\$85,487			
	Librarian Aide	\$53,961			
	Principal	\$123,329			
	Assistant Principal	\$108,511			
	School Site Staff	\$90,214			
	Subtotal	\$3,302,951	\$25,738		
	Enter optional context for per student investment decisions.				
Per Student Investments	Gifted	\$47,700			
	Professional Development	\$67,344			
	Instructional Materials	\$183,714			
	Assessments	\$18,318			
	Computer & Tech Equipment	\$307,626			
	Student Activities	\$248,031			
	Maintenance & Operations	\$852,841			
	Central Office	\$539			
	Employee Benefits	\$1,486,625			
	Subtotal*	\$3,755,569			
Additional Investments	Low-Income Intervention Teacher	\$106,797			
	Low-Income Pupil Support Staff	\$106,797			
	Low-Income Extended Day Teacher	\$111,156			
	Low-Income Summer School Teacher	\$111,156			
	EL Intervention Teacher	\$727			
	EL Pupil Support Staff	\$727			
	EL Extended Day Teacher	\$727			
	EL Summer School Teacher	\$727			
	EL Core Teacher	\$1,453			
	Sp Ed Teacher	\$277,527			
Sp Ed Instructional Assistant	\$115,804				
Sp Ed Psychologist	\$43,281				
Subtotal	\$876,876				
Other Investments					
Total**	\$7,935,396	\$25,738			
*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 2026 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 2027 Student Population Allocations*: Enter the dollar amount of resources attributable to specific populations within the FY27 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Enter Amounts	Select type	*Note: Allocations for each of the three student groups are published annually at isbe.net/eb/dist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to SBE.		
Low-Income Students	\$275,446	Actual			
English Learners	\$35	Actual			
Special Education	\$161,981	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	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 \$]	
Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)					
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	English Learner Intervention Teacher	Yes	English Learner Extended Day Teacher	English Learner Core Teacher
		[Optional - Enter \$]		[Optional - Enter \$]	[Optional - Enter \$]
		English Learner Pupil Support Staff		English Learner Summer School Teacher	Other Investments
		[Optional - Enter \$]		[Optional - Enter \$]	[Optional - Enter \$]
Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)					
4)	Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	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 2027. (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." Required Yes ☐ No ☐					
2). "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively					

and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parent refusals) who speak the same home language other than English in pre-K."

Required

3) "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2026."

No

Yes

N/A

4) Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2026-27.

BPAC Meeting (MM/DD/YYYY)

Name of Chair

N/A

Spending Plan Completion Tracker

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

Question	Status	Acceptance Criteria
Part 1, Q1	Complete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Complete	A different response must be selected in G11, I11, and L11; cells cannot be blank.
Part 1, Q2 (Narrative)	Complete	Response required only if "Other" selected in G11, I11, or L11; character length of response must be >10 and <=1000, including spaces.
Part 2, Q1	Complete	A numeric value must be entered in cell G31 (estimated or actual Tier Funding, or 0 if appropriations did not include Tier Funding). A type must be selected in cell H31.
Part 2, Q2	Complete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2, Q3	Complete	At least one response must be selected.
Part 2, Q4	Complete	Cells G43, I43, and L43 cannot be blank. "Other" may be selected more than once, but other responses may not be repeated.
Part 2, Q4 (Narrative)	Complete	Response required only if "Other" selected in G43, I43, or L43; character length of response must be >10 and <=1000, including spaces.
Part 2, Q5 (Cell G90)	Complete	Cell G90 must be equal to the value in cell G31.
Part 2, Q5 (Narrative)	Complete	Response required only if a value was entered in cell G89; character length of response must be >10 and <=1000, including spaces.
Part 3, Q1 Low-Income Funds	Complete	A numeric value must be entered. A type must be selected in cell H100.
Part 3, Q1 English Learner Funds	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H101.
Part 3, Q1 Spec. Ed. Funds	Complete	A numeric value must be entered. A type must be selected in cell H102.
Part 3, Q2	Complete	At least one response must be selected.
Part 3, Q2 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q3	Complete	At least one response must be selected.
Part 3, Q3 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q4	Complete	At least one response must be selected.
Part 3, Q4 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Assurances 1	Complete	Response required only if "Yes" selected 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 FY2027 budgeted expenditures over actual FY2026 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**

			Estimated Actual Expenditures, Fiscal Year 2026				Budgeted Expenditures, Fiscal Year 2027				
			(10)	(20)	(80)	Total	Educational Fund	Operations & Maintenance Fund	(10)	(20)	(80)
Description	Funct. No.		Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund		Tort Fund	Total
1.Executive Administration Services	2320		126,334		39,555	165,889	133,440			40,738	174,178
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	0
8.Totals			126,334	0	39,555	165,889	133,440	0		40,738	174,178
9. Estimated Percent Increase (Decrease) for FY2027 (Budgeted) over (Actual) FY 2026											
											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 or 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 22-26 tab)	
2. Cover Page (Cover tab)	
District Name must be selected from drop-down. (Cell J13)	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet.	ERROR - INPUT DATE(S)
Board Names must be typed on Cover sheet.	ERROR - TYPE BOARD NAMES
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2026 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 2026 (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, 2026 (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)	ERROR - ENTER AMOUNTS. IF ZERO, ENTER NUMBER 0
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2026 (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 6-10 tab)	
Amounts must be input for revenue.	OK
8. Estimated Expenditures (EstExp 11-19 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]