

District Type:

School District
 Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

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

Accounting Basis:

Accrual

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

Date of Amended Budget: 04/27/23 (MM/DD/YY)

District Name: Grant CHSD 124
District RCDT No: 34-049-1240-16

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

Budget of Grant CHSD 124, County of Lake, State of Illinois, for the Fiscal Year beginning July 1, 2022 and ending June 30, 2023.

WHEREAS the Board of Education of Grant CHSD 124, County of Lake, 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 15th day of June, 2023, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be beginning July 1, 2022 and ending June 30, 2023.

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 15th day of June, 2023 by a roll call vote of 5 Yeas, and 0 Nays, to wit:

Table with 2 columns: ** MEMBERS VOTING YEA: and ** MEMBERS VOTING NAY:. Rows include names: Steve Hill, Kathy Kusiak, John Jared, Robert Yanik, Shelly Booth.

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted to School Finance Report (SFR): https://sec1.isbe.net/attachmgr/default.aspx
Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description: Enter Whole Numbers Only		Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Acct #										
ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds)¹ as of July 1, 2022		27,316,748	1,688,237	0	1,386,772	1,082,780	0	4,564,857	0	0
RECEIPTS/REVENUES (without Student Activity Funds)										
LOCAL SOURCES	1000	19,254,974	4,418,984	0	1,321,270	915,210	0	346,209	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	5,676,038	583,898	0	1,570,200	0	0	0	0	0
FEDERAL SOURCES	4000	2,340,554	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues⁸		27,271,566	5,002,882	0	2,891,470	915,210	0	346,209	0	0
Receipts/Revenues for "On Behalf" Payments ²	3998	13,693,758								
Total Receipts/Revenues		40,965,324	5,002,882	0	2,891,470	915,210	0	346,209	0	0
DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)										
INSTRUCTION	1000	15,890,898				303,928			0	
SUPPORT SERVICES	2000	10,092,997	4,863,094		3,568,444	557,205	0		0	0
COMMUNITY SERVICES	3000	90,700	0		0	4,183			0	
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,965,436	120,414	0	0	54,998	0		0	0
DEBT SERVICES	5000	0	0	0	0	0			0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0
Total Direct Disbursements/Expenditures⁹		28,040,031	4,983,508	0	3,568,444	920,314	0		0	0
Disbursements/Expenditures for "On Behalf" Payments ²	4180	13,693,758	0	0	0	0	0		0	0
Total Disbursements/Expenditures		41,733,789	4,983,508	0	3,568,444	920,314	0		0	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(768,465)	19,374	0	(676,974)	(5,104)	0	346,209	0	0
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment the Working Cash Fund ¹⁶	7110									
Abatement of the Working Cash Fund ¹⁶	7110				676,974					
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Projects Fund to O&M Fund	7150		0							
Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0							
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0						
SALE OF BONDS (7200)										
Principal on Bonds Sold ⁴	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets ⁵	7300									
Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400			0						
Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			0						
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990									
Total Other Sources of Funds⁸		0	0	0	676,974	0	0	0	0	0

<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description: Enter Whole Numbers Only		Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Acct #										
OTHER USES OF FUNDS (8000)										
TRANSFER TO VARIOUS OTHER FUNDS (8100)										
	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110						676,974		
	Transfer of Working Cash Fund Interest	8120						0		
	Transfer Among Funds	8130								
	Transfer of Interest ⁶	8140								
	Transfer from Capital Projects Fund to O&M Fund	8150								
	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160								
	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170								
	Taxes Pledged to Pay Principal on GASB 87 Leases	8410								
	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases	8420								
	Other Revenues Pledged to Pay Principal on GASB 87 Leases	8430								
	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases	8440								
	Taxes Pledged to Pay Interest on GASB 87 Leases	8510								
	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases	8520								
	Other Revenues Pledged to Pay Interest on GASB 87 Leases	8530								
	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases	8540								
	Taxes Pledged to Pay Principal on Revenue Bonds	8610								
	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620								
	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630								
	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640								
	Taxes Pledged to Pay Interest on Revenue Bonds	8710								
	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720								
	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730								
	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740								
	Taxes Transferred to Pay for Capital Projects	8810								
	Grants/Reimbursements Pledged to Pay for Capital Projects	8820								
	Other Revenues Pledged to Pay for Capital Projects	8830								
	Fund Balance Transfers Pledged to Pay for Capital Projects	8840								
	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910								
	Other Uses Not Classified Elsewhere	8990								
	Total Other Uses of Funds ⁹	0	0	0	0	0	0	676,974	0	0
	Total Other Sources/Uses of Fund	0	0	0	676,974	0	0	(676,974)	0	0
	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2023	26,548,283	1,707,611	0	1,386,772	1,077,676	0	4,234,092	0	0
	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2022	281,342								
RECEIPTS/REVENUES (For Student Activity Funds)										
	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	30,000							
DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)										
	Total Student Activity Direct Disbursements/Expenditures	1999	0							
	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		30,000							
	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2023		311,342							

<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>										
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
Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2022		27,598,090	1,688,237	0	1,386,772	1,082,780	0	4,564,857	0	0
RECEIPTS/REVENUES (All Sources with Student Activity Funds)										
LOCAL SOURCES	1000	19,284,974	4,418,984	0	1,321,270	915,210	0	346,209	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	5,676,038	583,898	0	1,570,200	0	0	0	0	0
FEDERAL SOURCES	4000	2,340,554	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues ⁸		27,301,566	5,002,882	0	2,891,470	915,210	0	346,209	0	0
Receipts/Revenues for "On Behalf" Payments ²	3998	13,693,758	0	0	0	0	0		0	0
Total Receipts/Revenues		40,995,324	5,002,882	0	2,891,470	915,210	0	346,209	0	0
DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)										
INSTRUCTION	1000	15,890,898				303,928			0	
SUPPORT SERVICES	2000	10,092,997	4,863,094		3,568,444	557,205	0		0	0
COMMUNITY SERVICES	3000	90,700	0		0	4,183			0	
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,965,436	120,414	0	0	54,998	0		0	0
DEBT SERVICES	5000	0	0	0	0	0			0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0
Total Direct Disbursements/Expenditures ⁹		28,040,031	4,983,508	0	3,568,444	920,314	0		0	0
Disbursements/Expenditures for "On Behalf" Payments ²	4180	13,693,758	0	0	0	0	0		0	0
Total Disbursements/Expenditures		41,733,789	4,983,508	0	3,568,444	920,314	0		0	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(738,465)	19,374	0	(676,974)	(5,104)	0	346,209	0	0
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
Total Other Sources of Funds ⁸		0	0	0	676,974	0	0	0	0	0
OTHER USES OF FUNDS (8000)										
Total Other Uses of Funds ⁹		0	0	0	0	0	0	676,974	0	0
Total Other Sources/Uses of Fund		0	0	0	676,974	0	0	(676,974)	0	0
ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2023		26,859,625	1,707,611	0	1,386,772	1,077,676	0	4,234,092	0	0

SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
Object Name											
Salaries	100	16,978,622	1,098,486		723,389		0		0	0	18,800,497
Employee Benefits	200	3,593,844	170,321		181,260	920,314	0		0	0	4,865,739
Purchased Services	300	2,918,574	1,385,850	0	2,499,895		0		0	0	6,804,319
Supplies & Materials	400	2,066,024	753,551		163,800		0		0	0	2,983,375
Capital Outlay	500	543,192	1,575,000		0		0		0	0	2,118,192
Other Objects	600	1,939,775	300	0	100	0	0		0	0	1,940,175
Non-Capitalized Equipment	700	0	0		0		0		0	0	0
Termination Benefits	800	0	0		0		0		0	0	0
Total Expenditures		28,040,031	4,983,508	0	3,568,444	920,314	0		0	0	37,512,297

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
BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)⁷ as of July 1, 2022		27,316,363	1,688,222	0	1,386,772	1,082,780	0	4,564,857	0	0
Total Direct Receipts & Other Sources⁸		27,271,566	5,002,882	0	3,568,444	915,210	0	346,209	0	0
OTHER RECEIPTS										
Interfund Loans Payable (Loans from Other Funds)	411									
Interfund Loans Receivable (Repayment of Loans)	141									
Notes and Warrants Payable	433									
Other Current Assets	199									
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		27,271,566	5,002,882	0	3,568,444	915,210	0	346,209	0	0
Total Amount Available		54,587,929	6,691,104	0	4,955,216	1,997,990	0	4,911,066	0	0
Total Direct Disbursements & Other Uses⁹		28,040,031	4,983,508	0	3,568,444	920,314	0	676,974	0	0
OTHER DISBURSEMENTS										
Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
Interfund Loans Payable (Repayment of Loans)	411									
Notes and Warrants Payable	433									
Other Current Liabilities	499									
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		28,040,031	4,983,508	0	3,568,444	920,314	0	676,974	0	0
ENDING CASH BALANCE ON HAND (without Student Activity Funds)⁷ as of June 30, 2023		26,547,898	1,707,596	0	1,386,772	1,077,676	0	4,234,092	0	0
Activity Funds BEGINNING CASH BALANCE ON HAND⁷ as of July 1, 2022		281,342								
Total Direct Receipts & Other Sources⁸		30,000								
Total Amount Available		311,342								
Total Direct Disbursements & Other Uses⁹		0								
Activity funds ENDING CASH BALANCE ON HAND⁷ as of June 30, 2023		311,342								
Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)⁷ as of July 1, 2022		27,597,705	1,688,222	0	1,386,772	1,082,780	0	4,564,857	0	0
Total Direct Receipts & Other Sources⁸		27,301,566	5,002,882	0	3,568,444	915,210	0	346,209	0	0
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		27,301,566	5,002,882	0	3,568,444	915,210	0	346,209	0	0
Total Amount Available		54,899,271	6,691,104	0	4,955,216	1,997,990	0	4,911,066	0	0
Total Direct Disbursements & Other Uses⁹		28,040,031	4,983,508	0	3,568,444	920,314	0	676,974	0	0
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		28,040,031	4,983,508	0	3,568,444	920,314	0	676,974	0	0
Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)⁷ as of June 30, 2023		26,859,240	1,707,596	0	1,386,772	1,077,676	0	4,234,092	0	0

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
OTHER REVENUE FROM LOCAL SOURCES										
Rentals	1910									
Contributions and Donations from Private Sources	1920									
Impact Fees from Municipal or County Governments	1930		30,000							
Services Provided Other Districts	1940									
Refund of Prior Years' Expenditures	1950									
Payments of Surplus Moneys from TIF Districts	1960									
Drivers' Education Fees	1970									
Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
School Facility Occupation Tax Proceeds	1983									
Payment from Other Districts	1991									
Sale of Vocational Projects	1992									
Other Local Fees <i>(Describe & Itemize)</i>	1993									
Other Local Revenues <i>(Describe & Itemize)</i>	1999	8,000	26,000							
Total Other Revenue from Local Sources		8,000	56,000	0	0	0	0	0	0	0
Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	19,254,974	4,418,984	0	1,321,270	915,210	0	346,209	0	0
Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		19,284,974								
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
Flow-Through Revenue from State Sources	2100									
Flow-Through Revenue from Federal Sources	2200									
Other Flow-Through Revenue <i>(Describe & Itemize)</i>	2300									
Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
UNRESTRICTED GRANTS-IN-AID (3001-3099)										
Evidence Based Funding Formula (Section 18-8.15)	3001	5,338,982	533,898							
Reorganization Incentives (Accounts 3005-3021)	3005									
Fast Growth District Grants	3030									
Other Unrestricted Grants-In-Aid From State Sources <i>(Describe & Itemize)</i>	3099									
Total Unrestricted Grants-In-Aid		5,338,982	533,898	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID (3100-3900)										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100	248,538								
Special Education - Funding for Children Requiring Sp Ed Services	3105									
Special Education - Personnel	3110									
Special Education - Orphanage - Individual	3120	11,500								
Special Education - Orphanage - Summer Individual	3130									
Special Education - Summer School	3145									
Special Education - Other <i>(Describe & Itemize)</i>	3199									
Total Special Education		260,038	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220	34,518								
CTE - WECEP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other <i>(Describe & Itemize)</i>	3299									
Total Career and Technical Education		34,518	0			0				

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
BILINGUAL EDUCATION										
Bilingual Education - Downstate - TPI and TBE	3305									
Bilingual Education - Downstate - Transitional Bilingual Education	3310									
Total Bilingual Education		0				0				
State Free Lunch & Breakfast	3360	1,500								
School Breakfast Initiative	3365									
Driver Education	3370	41,000								
Adult Education (from ICCB)	3410									
Adult Education - Other (Describe & Itemize)	3499									
TRANSPORTATION										
Transportation - Regular and Vocational	3500				66,700					
Transportation - Special Education	3510				1,503,500					
Transportation - Other (Describe & Itemize)	3599									
Total Transportation		0	0		1,570,200	0				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705									
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Technology for Success	3780									
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925									
Other Restricted Revenue from State Sources (Describe & Itemize)	3999		50,000							
Total Restricted Grants-In-Aid		337,056	50,000	0	1,570,200	0	0	0	0	0
Total Receipts/Revenues from State Sources	3000	5,676,038	583,898	0	1,570,200	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4009									
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 (4045-4090)										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4090									
Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
TITLE V										
Title V - Flexibility and Accountability	4100									
Title V - SEA Projects	4105									
Title V - Rural Education Initiative (REI)	4107									
Title V - Other (Describe & Itemize)	4199									
Total Title V		0	0		0	0				

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)										
INSTRUCTION (ED)	1000									
Regular Programs	1100	8,200,644	996,099	30,820	441,208	16,846	3,700	0	0	9,689,317
Tuition Payment to Charter Schools	1115									0
Pre-K Programs	1125									0
Special Education Programs (Functions 1200 - 1220)	1200	1,597,224	260,137	1,416,900	19,500					3,293,761
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250									0
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400	665,000	77,030	200	54,994	37,097	3,200			837,521
Interscholastic Programs	1500	1,193,487	159,296	165,000	111,457	14,000	45,750			1,688,990
Summer School Programs	1600	150,000	20,250							170,250
Gifted Programs	1650									0
Driver's Education Programs	1700	181,459	16,600	6,900	6,100					211,059
Bilingual Programs	1800									0
Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
Pre-K Programs - Private Tuition	1910									0
Regular K-12 Programs Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912									0
Special Education Programs Pre-K Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interscholastic Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Truants Alternative/Opt Ed Programs Private Tuition	1922									0
Student Activity Fund Expenditures	1999									0
Total Instruction¹⁴ (Without Student Activity Funds 1999)	1000	11,987,814	1,529,412	1,619,820	633,259	67,943	52,650	0	0	15,890,898
Total Instruction¹⁴ (With Student Activity Funds 1999)	1000	11,987,814	1,529,412	1,619,820	633,259	67,943	52,650	0	0	15,890,898
SUPPORT SERVICES (ED)	2000									
Support Services - Pupil	2100									
Attendance & Social Work Services	2110	330,744	49,776		5,000					385,520
Guidance Services	2120	873,904	108,367	1,200	2,850		1,600			987,921
Health Services	2130	114,856		3,700	2,200					120,756
Psychological Services	2140	231,992	26,772							258,764
Speech Pathology & Audiology Services	2150	100,417	11,311		350					112,078
Other Support Services - Pupils (Describe & Itemize)	2190			25,000	2,700		20,000			47,700
Total Support Services - Pupil	2100	1,651,913	196,226	29,900	13,100	0	21,600	0	0	1,912,739
Support Services - Instructional Staff	2200									
Improvement of Instruction Services	2210	986,446	303,712	220,594	320,000	20,000	2,500			1,853,252
Educational Media Services	2220	214,618	31,794		165,345	154,559	200			566,516
Assessment & Testing	2230			18,438						18,438
Total Support Services - Instructional Staff	2200	1,201,064	335,506	239,032	485,345	174,559	2,700	0	0	2,438,206
Support Services - General Administration	2300									
Board of Education Services	2310	9,400	1,086,873	421,800	14,500		13,000			1,545,573
Executive Administration Services	2320	338,790	40,626	500	1,100		3,500			384,516
Special Area Administration Services	2330									0
Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0
Total Support Services - General Administration	2300	348,190	1,127,499	422,300	15,600	0	16,500	0	0	1,930,089

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
Support Services - School Administration	2400									
Office of the Principal Services	2410	644,394	170,816	4,000	39,000		17,500			875,710
Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0
Total Support Services - School Administration	2400	644,394	170,816	4,000	39,000	0	17,500	0	0	875,710
Support Services - Business	2500									
Direction of Business Support Services	2510	30,628	3,800	46,186	8,500		2,500			91,614
Fiscal Services	2520	225,800	77,808	33,850						337,458
Operation & Maintenance of Plant Services	2540	198,048			10,000					208,048
Pupil Transportation Services	2550									0
Food Services	2560	355,771	82,950	197,075	488,000	20,000	1,600			1,145,396
Internal Services	2570				122,520	65,690				188,210
Total Support Services - Business	2500	810,247	164,558	277,111	629,020	85,690	4,100	0	0	1,970,726
Support Services - Central	2600									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630	320,000	69,827	102,500	245,700	215,000				953,027
Staff Services	2640									0
Data Processing Services	2660			12,500						12,500
Total Support Services - Central	2600	320,000	69,827	115,000	245,700	215,000	0	0	0	965,527
Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900									0
Total Support Services	2000	4,975,808	2,064,432	1,087,343	1,427,765	475,249	62,400	0	0	10,092,997
COMMUNITY SERVICES (ED)	3000	15,000		70,500	5,000		200			90,700
PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110						20,000			20,000
Payments for Special Education Programs	4120			87,776			1,309,525			1,397,301
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140						495,000			495,000
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4100			87,776			1,824,525			1,912,301
Payments for Regular Programs - Tuition	4210									0
Payments for Special Education Programs - Tuition	4220									0
Payments for Adult/Continuing Education Programs - Tuition	4230									0
Payments for CTE Programs - Tuition	4240									0
Payments for Community College Programs - Tuition	4270									0
Payments for Other Programs - Tuition	4280									0
Other Payments to In-State Govt Units - Tuition <i>(Describe & Itemize)</i>	4290									0
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
Payments for Regular Programs - Transfers	4310									0
Payments for Special Education Programs - Transfers	4320									0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0
Payments for CTE Programs - Transfers	4340									0
Payments for Community College Program - Transfers	4370									0
Payments for Other Programs - Transfers	4380									0
Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390			53,135						53,135
Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			53,135			0			53,135
Payments to Other Dist & Govt Units (Out of State)	4400									0
Total Payments to Other Dist & Govt Units	4000			140,911			1,824,525			1,965,436

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
Total Debt Service	5000			0			0			0

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

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

Fund-Account Number		Source of Revenue/Use of Expense	Amount
Estimated Revenues			
10-1790	Other District/School Activity Revenue	Student fees	\$420,000
10-1999	Other Local Revenues	Donations	\$8,000
20-1999	Other Local Revenues	Donations and rentals	\$26,000
20-3999	Other Restricted Revenue from State Sources	School Maintenance Grant	\$50,000
10-4998	Other Restricted Grants Received from Fed. Govt. thru State	ARP ESSER III Funds	\$882,770
Estimated Expenditures			
10-2190	Other Support Services - Pupils	Student activities such as speech, math team, etc	\$47,700
10-4390	Other Payments to In-State Govt Units - Transfers	Lake County Health Department	\$53,135

	A	B	C	D	E	F	G
1	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)						
2		Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
3		Direct Revenues	27,271,566	5,002,882	2,891,470	346,209	35,512,127
4		Direct Expenditures	28,040,031	4,983,508	3,568,444		36,591,983
5		Difference	(768,465)	19,374	(676,974)	346,209	(1,079,856)
6		Estimated Fund Balance - June 30, 2023	26,548,283	1,707,611	1,386,772	4,234,092	33,876,758
7	Unbalanced budget; however, a Deficit Reduction Plan is not required at this time.						
8	<p><i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2022-2023 school district budget in which the "operating funds" listed above result in direct revenues (line 9, BudgetSum 2-4) being less than direct expenditures (line 19, BudgetSum 2-4) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81, BudgetSum 2-4).</i></p>						
9	<p>Note: <i>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.</i></p>						
11	<p><i>Per School Code (105 ILCS 5/17-1) - If the Deficit AFR Summary Information tab from the 2021-2022 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 23-27) to ISBE within 30 days after acceptance of the AFR.</i></p>						
13	<p><i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i></p>						
14							
15							
16							

