

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? NoDate of Amended Budget: _____
(MM/DD/YY)District Name: Mid-State Spec Educ Jnt AgrDistrict RCDT No: 03011801060

Deficit Reduction Plan is not required

Budget of Mid-State Spec Educ Jnt Agr, County of Christian,
 State of Illinois, for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027.

WHEREAS the Board of Education of Mid-State Spec Educ Jnt Agr,
 County of Christian, 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 26 day of August, 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 26 day of August, 20 26
 by a roll call vote of 9 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Brandon Little	
Jeff Pentzien	
Valerie Cain	
Bobbie Harker	
Terri Payne	
Keith Casey	
Bob Brandon	
Sean Hannagan	
Therese Tate	

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

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

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

(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted through IWAS: <https://apps.isbe.net/was/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
	Begin entering data on Ex/Rev 6-10 and Est/Exp 11-19 tabs 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	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) ¹ as of July 1, 2026		2,302,247	0	0	0	0	0	0	0	0	
2	RECEIPTS/REVENUES (without Student Activity Funds)											
3	LOCAL SOURCES	1000	4,716,918	0	0	0	0	0	0	0	0	
4	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000		0								
5	STATE SOURCES	3000	906,021	0	0	0	0	0	0	0	0	
6	FEDERAL SOURCES	4000	487,014	0	0	0	0	0	0	0	0	
7	Total Direct Receipts/Revenues ⁸		332,720	0	0	0	0	0	0	0	0	
8	Receipts/Revenues for "On Behalf" Payments ²	3998	6,442,673	0	0	0	0	0	0	0	0	
9	Total Receipts/Revenues		6,442,673	0	0	0	0	0	0	0	0	
10	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
11	INSTRUCTION	1000	1,158,622	0			0					
12	SUPPORT SERVICES	2000	4,812,275	0			0					
13	COMMUNITY SERVICES	3000	0	0			0					
14	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	906,021	0	0	0	0	0	0	0	0	
15	DEBT SERVICES	5000	0	0	0	0	0	0	0	0	0	
16	PROVISION FOR CONTINGENCIES ⁹	6000	0	0	0	0	0	0	0	0	0	
17	Total Direct Disbursements/Expenditures ⁹		6,876,918	0	0	0	0	0	0	0	0	
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0	0	0	0	
19	Total Disbursements/Expenditures		6,876,918	0	0	0	0	0	0	0	0	
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(434,245)	0	0	0	0	0	0	0	0	
21	OTHER SOURCES/USES OF FUNDS											
22	OTHER SOURCES OF FUNDS (7000)											
23	PERMANENT TRANSFER FROM VARIOUS FUNDS											
24	Also, insert the Working Cash Fund ¹⁰	7110										
25	Abatement of the Working Cash Fund ¹⁰	7120										
26	Transfer of Working Cash Fund Interest	7130										
27	Transfer Among Funds	7140										
28	Transfer of Interest	7150		0								
29	Transfer from Capital Projects Fund to O&M Fund	7160		0								
30	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7170		0								
31	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ³ Proceeds to Debt Service Fund	7180		0								
32	SALE OF BONDS (7200)											
33	Principal on Bonds Sold ⁴	7210										
34	Premium on Bonds Sold	7220										
35	Accrued Interest on Bonds Sold	7230										
36	Sale or Compensation for Excess Assets ⁵	7400										
37	Transfer to Debt Service to Pay Principal on Notes	7420			0							
38	Transfer to Debt Service to Pay Interest on Leases	7500			0							
39	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
41	Transfer to Capital Projects Fund	7800						0				
42	ISBE Loan Proceeds	7900										
43	Other Sources Not Classified Elsewhere ⁶	7990										
44	Total Other Sources of Funds ⁶		0	0	0	0	0	0	0	0	0	
45												
46												

Budget Summary

	A	B	C	D	E	F	G	H	I	J	K	L
	Begin entering data on EstRev 6-10 and EstExp 11-19 tabs. 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												
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and	8170										
57	Int Proceeds to Debt Service Fund											
58	Taxes Pledged to Pay Principal on Leases	8410										
59	Grants/Reimbursements Pledged to Pay Principal on Leases	8420										
60	Other Revenues Pledged to Pay Principal on Leases	8430										
61	Fund Balance Transfers Pledged to Pay Principal on Leases	8440										
62	Taxes Pledged to Pay Interest on Leases	8510										
63	Grants/Reimbursements Pledged to Pay Interest on Leases	8520										
64	Other Revenues Pledged to Pay Interest on Leases	8530										
65	Fund Balance Transfers Pledged to Pay Interest on Leases	8540										
66	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
67	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
68	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
69	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
70	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
71	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
72	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
73	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
74	Taxes Transferred to Pay for Capital Projects	8810										
75	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
76	Other Revenues Pledged to Pay for Capital Projects	8830										
77	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
78	Transfer to Debt Service Fund to Pay Principal on ISBL Loans	8910										
79	Other Uses Not Classified Elsewhere	8990										
80	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	0
81	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	0
82	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2027		1,858,002	0	0	0	0	0	0	0	0	0
83	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2026		0									
84	RECEIPTS/REVENUES (For Student Activity Funds)											
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	199	0									
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
87	Total Student Activity Direct Disbursements/Expenditures	199	0									
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
89	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2027		0									
90												

A		B	C	D	E	F	G	H	I	J	K	L
Begin entering data on ExRev 6-10 and ExExp 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	
Description: Enter Whole Numbers Only												
1												
2												
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources including Student Activity Funds) as of July 1, 2026		2,302,247	0	0	0	0	0	0	0	0	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	4,716,918	0	0	0	0	0	0	0	0	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	906,021	0	0	0	0	0	0	0	0	
95	STATE SOURCES	3000	487,014	0	0	0	0	0	0	0	0	
96	FEDERAL SOURCES	4000	332,720	0	0	0	0	0	0	0	0	
97	Total Direct Receipts/Revenues ^a		6,442,673	0	0	0	0	0	0	0	0	
98	Receipts/Revenues for "On Behalf" Payments ²	3998	0	0	0	0	0	0	0	0	0	
99	Total Receipts/Revenues		6,442,673	0	0	0	0	0	0	0	0	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	1,158,622	0	0	0	0	0	0	0	0	
102	SUPPORT SERVICES	2000	4,812,275	0	0	0	0	0	0	0	0	
103	COMMUNITY SERVICES	3000	0	0	0	0	0	0	0	0	0	
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	906,021	0	0	0	0	0	0	0	0	
105	DEB SERVICES	5000	0	0	0	0	0	0	0	0	0	
106	PROVISION FOR CONTINGENCIES ⁹	6000	0	0	0	0	0	0	0	0	0	
107	Total Direct Disbursements/Expenditures ⁹		6,876,918	0	0	0	0	0	0	0	0	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0	0	0	0	
109	Total Disbursements/Expenditures		6,876,918	0	0	0	0	0	0	0	0	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(434,245)	0	0	0	0	0	0	0	0	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0	0	0	0	0	
113	Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0	
114	OTHER USES OF FUNDS (8000)		0	0	0	0	0	0	0	0	0	
115	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	
116	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	
117	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2027		1,868,002	0	0	0	0	0	0	0	0	
119	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
120												
121												
122	Object Name	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
123	Salaries	100	3,589,896	0	0	0	0	0	0	0	0	3,589,896
124	Employee Benefits	200	805,530	0	0	0	0	0	0	0	0	805,530
125	Purchased Services	300	1,409,182	0	0	0	0	0	0	0	0	1,409,182
126	Supplies & Materials	400	129,684	0	0	0	0	0	0	0	0	129,684
127	Capital Outlay	500	25,495	0	0	0	0	0	0	0	0	25,495
128	Other Objects	600	917,131	0	0	0	0	0	0	0	0	917,131
129	Non Capitalized Equipment	700	0	0	0	0	0	0	0	0	0	0
130	Termination Benefits	800	0	0	0	0	0	0	0	0	0	0
131	Total Expenditures		6,876,918	0	0	0	0	0	0	0	0	6,876,918

	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	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds) ⁷										
3	as of July 1, 2026		2,302,247	0	0	0	0	0	0	0	0
4	Total Direct Receipts & Other Sources ⁸		6,442,673	0	0	0	0	0	0	0	0
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		6,442,673	0	0	0	0	0	0	0	0
12	Total Amount Available		8,744,920	0	0	0	0	0	0	0	0
13	Total Direct Disbursements & Other Uses ⁹		6,876,918	0	0	0	0	0	0	0	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	433									
17	Notes and Warrants Payable	499									
18	Other Current Liabilities										
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		6,876,918	0	0	0	0	0	0	0	0
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2027		1,868,002	0	0	0	0	0	0	0	0
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND ⁷ as of July 1, 2026		0								
24	Total Direct Receipts & Other Sources ⁸		0								
25	Total Amount Available		0								
26	Total Direct Disbursements & Other Uses ¹		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		2,302,247	0	0	0	0	0	0	0	0
30	Total Direct Receipts & Other Sources ⁸		6,442,673	0	0	0	0	0	0	0	0
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		6,442,673	0	0	0	0	0	0	0	0
33	Total Amount Available		8,744,920	0	0	0	0	0	0	0	0
34	Total Direct Disbursements & Other Uses ⁹		6,876,918	0	0	0	0	0	0	0	0
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		6,876,918	0	0	0	0	0	0	0	0
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds) ⁷ as of June 30, 2027		1,868,002	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹ (1100-1200)										
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140									
8	FICA and Medicare Only Levies	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		0	0	0	0	0	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230									
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		0	0	0	0	0	0	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (in State)	1311									
21	Regular Tuition from Other Districts (in State)	1312									
22	Regular Tuition from Other Sources (in State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (in State)	1321									
25	Summer School Tuition from Other Districts (in State)	1322									
26	Summer School Tuition from Other Sources (in State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (in State)	1331									
29	CTE Tuition from Other Districts (in State)	1332									
30	CTE Tuition from Other Sources (in State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (in State)	1341									
33	Special Education Tuition from Other Districts (in State)	1342	4,261,492								
34	Special Education Tuition from Other Sources (in State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (in State)	1351									
37	Adult Tuition from Other Districts (in State)	1352									
38	Adult Tuition from Other Sources (in State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		4,261,492								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (in State)	1411									
43	Regular Transportation Fees from Other Districts (in State)	1412									
44	Regular Transportation Fees from Other Sources (in State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (in State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (in State)	1421									
48	Summer School Transportation Fees from Other Districts (in State)	1422									
49	Summer School Transportation Fees from Other Sources (in State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (in State)	1431									
52	CTE Transportation Fees from Other Districts (in State)	1432									
53	CTE Transportation Fees from Other Sources (in State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (in State)	1441									
56	Special Education Transportation Fees from Other Districts (in State)	1442									

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											
57	Special Education Transportation Fees from Other Sources (in State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (in State)	1451									
60	Adult Transportation Fees from Other Districts (in State)	1452									
61	Adult Transportation Fees from Other Sources (in State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	63,500								
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	Total Earnings on Investments		63,500	0	0	0	0	0	0	0	0
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611									
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	3,000								
75	Other Food Service (Describe & Itemize)	1690									
76	Total Food Service		3,000								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711									
79	Admissions - Other	1719									
80	Fees	1720									
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)		0	0							
85	Total District/School Activity Income (with Student Activity Funds 1799)		0								
86	TEXTBOOK INCOME	1800									
87	Textbook Rentals - Regular Textbooks	1811									
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									
96	Total Textbooks		0								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910									
99	Contributions and Donations from Private Sources	1920									
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940	95,696								
102	Refund of Prior Years' Expenditures	1950									
103	Payments of Surplus Monies from TIF Districts	1960									
104	Drivers' Education Fees	1970									
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983									
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993									
110	Other Local Revenues (Describe & Itemize)	1999	293,230								
111	Total Other Revenue from Local Sources		388,926	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	4,716,918	0	0	0	0	0	0	0	0
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		4,716,918								
114	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
115	Flow-Through Revenue from State Sources	2100	906,021								
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	906,021	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	480,014								
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		480,014	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									
128	Special Education - Orphanage - Individual	3120									
129	Special Education - Orphanage - Summer - Individual	3130									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		0	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTE)	3220									
135	CTE - WICAP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		0	0		0					
141	State Free Lunch & Breakfast	3360									
142	School Breakfast Initiative	3365									
143	Driver Education	3370									
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									
149	Transportation - Other (Describe & Itemize)	3599									
150	Total Transportation		0	0		0					
151	Learning Improvement - Change Grants	3610									
152	Scientific Literacy	3660									
153	Tenant Alternative/Optional Education	3695									
154	Early Childhood - Block Grant	3705									
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									

	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											
162	School Infrastructure - Maintenance Projects	3925									
163	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	7,000								
164	Total Restricted Grants-In-Aid		7,000	0	0	0	0	0	0	0	0
165	Total Receipts/Revenues from State Sources	3000	487,014	0	0	0	0	0	0	0	0
166	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
167	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
167	(4001-4099)										
168	Federal Impact Aid	4001									
169	Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4099									
170	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
171	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									
176	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0	0	0	0	0	0	0	0
177	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	0	0	0	0	0
184	FOOD SERVICE										
185	Breakfast Start-Up Expansion	4200									
186	National School Lunch Program	4210	27,770								
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		27,770								
194	TITLE I										
195	Title I - Low Income	4300									
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		0	0	0	0	0	0	0	0	0
200	TITLE IV										
201	Title IV - Student Support & Academic Enrichment Grant	4400									
202	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free	4415									
203	Schools	4421									
204	Title IV - 21st Century	4499									
205	Total Title IV		0	0	0	0	0	0	0	0	0
206	FEDERAL - SPECIAL EDUCATION										
207	Federal Special Education - Preschool Flow-Through	4600									
208	Federal Special Education - Preschool Discretionary	4605									
209	Federal Special Education - IDEA Flow Through	4620									
210	Federal Special Education - IDEA Room & Board	4625									

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											
211	Federal Special Education - IDEA Direct/Indirect	4630									
212	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
213	Total Federal Special Education		0	0		0	0				
214	CTE - PERKINS										
215	CTE - Perkins Title III Tech Prep	4770									
216	CTE - Other (Describe & Itemize)	4799									
217	Total CTE - Perkins		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									
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 - Pre-school Expansion Grant	4902									
226	Title III - Instruction for English Learners & Immigrant Students	4905									
227	Title III - English Language Acquisition	4909									
228	McKinney Education for Homeless Children	4920									
229	Title II - Eisenhower - Professional Development Formula	4930									
230	Title II - Teacher Quality	4932									
231	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
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	145,000								
236	Medicaid Matching Funds - Fee-For-Service Program	4992	160,000								
237	Other Restricted Grants Received from Fed. Govt. (Describe & Itemize)	4998									
238	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		332,720	0	0	0	0	0		0	0
239	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	332,720	0	0	0	0	0	0	0	0
240	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		6,442,673	0	0	0	0	0	0	0	0
241	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		6,442,673								

	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											
3	10- EDUCATIONAL FUND (ED)	2000									
4	INSTRUCTION (ED)										
5	Regular Programs	1100									0
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	542,041	150,207	151,289	37,275	3,810				884,622
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250									0
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	207,130	25,964	12,472	25,234	3,200				274,000
14	Interscholastic Programs	1500									0
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800									0
19	Traut 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	Traut Alternative/ Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	Total Instruction ¹ (Without Student Activity Funds 1999)	1000	749,171	176,171	163,761	62,509	7,010	0	0	0	1,158,622
35	Total Instruction (With Student Activity Funds 1999)	1000	749,171	176,171	163,761	62,509	7,010	0	0	0	1,158,622
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	508,275	105,952	12,365	6,280	2,120				634,992
39	Guidance Services	2120									0
40	Health Services	2130	49,261	15,155	672,129	2,100					738,645
41	Psychological Services	2140	628,925	134,836	10,505	11,600	1,055				786,921
42	Speech Pathology & Audiology Services	2150	747,511	177,880	96,867	4,750	2,110				1,029,118
43	Other Support Services - Pupils (Describe & Itemize)	2190	390,357	74,893	7,083	800					473,133
44	Total Support Services - Pupil	2100	2,324,329	508,716	798,949	25,530	5,285	0	0	0	3,662,809
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210			43,800	6,600		11,110			61,510
47	Educational Media Services	2220									0
48	Assessment & Testing	2230									0
49	Total Support Services - Instructional Staff	2200	0	0	43,800	6,600	0	11,110	0	0	61,510
50	Support Services - General Administration	2300									
51	Board of Education Services	2310									0
52	Executive Administration Services	2320	438,271	110,547	144,652	18,545	11,000				723,015
53	Special Area Administration Services	2330									0
54	Tort Immunity Services	2361, 2365									0
55	Total Support Services - General Administration	2300	438,271	110,547	144,652	18,545	11,000	0	0	0	723,015
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410									0
58	Other Support Services - School Administration (Describe & Itemize)	2490									0
59	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	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											
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510									0
62	Fiscal Services	2520	68,141	9,332	8,616		1,400				87,489
63	Operation & Maintenance of Plant Services	2540	9,984	764	160,084	14,200					185,032
64	Pupil Transportation Services	2550									0
65	Food Services	2560			30,720		800				31,520
66	Internal Services	2570				2,300					2,300
67	Total Support Services - Business	2500	78,125	10,096	199,420	16,500	2,200	0	0	0	306,341
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			58,600						58,600
74	Total Support Services - Central	2600	0	0	58,600	0	0	0	0	0	58,600
75	Other Support Services - Misc. (Describe & Itemize)	2900									
76	Total Support Services	2000	2,840,725	629,359	1,245,421	67,175	18,485	11,110	0	0	4,812,275
77	COMMUNITY SERVICES (ED)	3000									
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						906,021			906,021
81	Payments for Special Education Programs	4120									0
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
86	Total Payments to Other Dist & Govt Units (In-State)	4100			0			906,021			906,021
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 Programs - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102	Total Payments to Other Dist & Govt Units - Transfers (In State)	4300			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	Total Payments to Other Dist & Govt Units	4000			0			906,021			906,021
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 Rep: Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
112	Total Debt Service - Interest on Short-Term Debt	5100						0			0
113	Debt Service - Interest on Long-Term Debt	5200									
114	Total Debt Service	5000						0			0
115	PROVISION FOR CONTINGENCIES (ED)	6000									
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		3,589,896	805,530	1,409,182	129,684	25,495	917,131	0	0	6,876,918

	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											
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999)		3,589,896	805,530	1,409,182	129,684	25,495	917,131	0	0	6,876,918
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(434,245)
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(434,245)

	B	C	D	E	F	G	H
1	If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.						
2	Revenue Check: OK						
3	Expenditure Check: OK						
4	Revenues Acct. (EstRev tab)	Amount	Describe Revenue				
5	1190						
6	1290						
7	1614						
8	1690						
9	1790						
10	1819						
11	1829						
12	1890						
13	1993						
14	1999	\$ 293,230	DHS PECT Contract, DHS TPC Programs, E-Rate				
15	2300						
16	3099						
17	3199						
18	3299						
19	3499						
20	3599						
21	3999	\$ 7,000	School Maintenance Grant				
22	4009						
23	4090						
24	4199						
25	4299						
26	4399						
27	4499						
28	4699						
29	4799						
30	4998						
31							
32							
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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	6,442,673				6,442,673
Direct Expenditures	6,876,918				6,876,918
Difference	(434,245)				(434,245)
Estimated Fund Balance - June 30, 2027	1,868,002				1,868,002

Deficit Reduction Plan is not required

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.