



AGENDA
BOARD OF EDUCATION – MOKENA SCHOOL DISTRICT 159
FINANCE COMMITTEE
Board Room
Mokena Elementary School
11244 Willowcrest Lane
Mokena, IL 60448
May 13, 2024
7:00 PM

I. ROLL CALL	
II. PLEDGE OF ALLEGIANCE	
III. PUBLIC COMMUNICATION	
IV. APPROVAL OF MINUTES	2
V. OLD BUSINESS	
A. Finance Committee Calendar 2024-25	5
VI. NEW BUSINESS	
A. Amended Budget	6
B. Overview of Fund 20	59
C. Technology Update	83
D. Transportation Report	
VII. ITEMS FOR SEPTEMBER 9, 2024 MEETING	
VIII. ADJOURNMENT	

MINUTES
MOKENA SCHOOL DISTRICT 159 FINANCE COMMITTEE
MOKENA ELEMENTARY SCHOOL
March 11, 2024

BOARD OF EDUCATION

	PRESENT	ABSENT
Mrs. Debi Blank	✓	
Mr. Eric Bush	✓	
Mrs. Zielinski	✓	
Mr. John Ambrose	✓	
Mrs. Jennifer Macie	✓	
Mr. Israel Smith	✓	
Dr. Teri Shaw	✓	
Dr. Mark Cohen	✓	

BOE Members present: Mrs. Briscoe, Mrs. Oost & Mrs. Tunney

STAFF present: Dave Rana, Janet Walker

VISITORS present: Kirsta Ehmke, Bob Lewis, Christian Giuliani & Chris Philbrick

PRESS: None

ROLL CALL /PLEDGE OF ALLEGIANCE

At 7:00 pm Roll Call was taken; Chairman Lisa Zielinski led the committee and audience in the reciting of Pledge of Allegiance.

III. COMMUNICATIONS

PUBLIC: None

IV. APPROVAL OF PREVIOUS MINUTES

A motion was made by Mr. Bush to approve the November 13, 2023 minutes as presented; Mrs. Briscoe second the motion.

V. OLD BUSINESS

A. Finance Committee Calendar

- Dates are listed on BoardBook

VI. NEW BUSINESS

A. 2024-25 Finance Committee Calendar

- 4 dates - Mirrors last year with dates
 - September 10, 2024
 - October 12, 2024
 - March 10, 2025
 - May 12, 2025

B. Overview of Fund 20

- Postponed to May 13, 2024 Finance Committee Meeting

C. Fund 21 Report

- Dr. Shaw spoke about the O&M Fund 21 Referendum Analysis
- Audited Expenditures FY23 ~ \$2,795,268.32
- Totals by Building
 - District ~ \$116,469
 - MES ~ \$1,512,638
 - MIS ~ \$222,137
 - MJHS ~ \$944,025
- FY24 Projects Completed by FY24 Proceeds
 - MES PFA Classrooms

- MES SELF Area Unit Ventilator Replacement Project
 - MES Flooring Projects
 - MES Door B & Door I Replacements
 - MES/MIS Tuck pointing Project
 - MES/MIS Painting Projects
 - MJHS Parking Lot Underdrain Replacement/Repair
 - FY24 Projects Still Underway by FY24 Proceeds
 - MJHS Chiller Replacement Project
 - Completion Fall 2024
 - MES/MIS Playground, Parking Lot, and Access Road
 - Completion Fall 2024
 - MES/MIS/MJHS Window Laminate Project
 - MES/MIS Flooring Project 2024
 - Cyber Security – Ongoing
 - FY25 Total Estimate of \$2,625,000 for projects funded by proceeds prior to next annual tax levy
- D. Updated Capital Plan
- Kirsta Ehmke of Wold Architects presented on the capital improvement plan
 - Document is located on Boardbook and is listed by schools and priority
 - Includes recently completed capital improvements
 - Includes upcoming capital improvements
 - Includes forthcoming capital improvements – next 2-3 years
- E. Student Fees SY 2024-25
- Dr. Cohen spoke about student fees for next school year
 - Recommending the registration fees stay at \$250 per student
 - Band & Strings remain at \$50 per student
 - Percussion, Jazz & Choir decreased to \$25 per student
- F. PMA – Bob Lewis
- Bob Lewis from PMA gave a presentation on Bond and Interest Fund Balance
 - Accumulated funds in Debt Service is about \$250,000
 - District issue a one month working cash bond
 - Proceeds from bond sale would be deposited into the Working Cash fund
 - Bonds paid off one month later with accumulated funds
 - Limiting the costs of issuance and interest expense
 - Proceeds are then abated to the Transportation Fund for bus purchases without impacting the local tax rate
- G. 5-Year Financial Projections
- Dr. Shaw presented an overview on the 5 Year Projections by Operating Funds only
 - Projected Fund Balance by Years – (Fund 10, 20, 40, 50, 70 & 80)
 - FY 2025 - \$13,982,525
 - FY 2026 - \$14,159,433
 - FY 2027 - \$14,311,932
 - FY 2028 - \$14,380,316
 - FY 2029 - \$14,363,559
 - Aggregate Revenue Projections (Fund 10, 20, 40, 50, 70 & 80)
 - FY 2025 - \$25,312,066
 - FY 2026 - \$26,014,241
 - FY 2027 - \$26,587,964
 - FY 2028 - \$27,182,811
 - FY 2029 - \$27,798,637

- Aggregate Expense Projections (Fund 10, 20, 40, 50, 70 & 80)
 - FY 2025 - \$25,229,254
 - FY 2026 - \$25,837,332
 - FY 2027 - \$26,435,465
 - FY 2028 - \$27,114,428
 - FY 2029 - \$27,815,393

VII. NEXT MEETING May 13, 2024

- A. Amended Budget
- B. Transportation Report
- C. Tech Update
- D. Overview of Fund 20

VIII. ADJOURNMENT

At 8:27 pm Mrs. Briscoe adjourned the Finance Committee March 11, 2024 meeting. Mr. Bush second the motion.

Minutes Respectfully Submitted by
Janet Walker, Administrative Secretary



Mokena Public Schools
District 159

11244 Willowcrest Lane • Mokena, IL 60448-1334 • (708) 342-4900 • www.mokena159.org

Finance Committee Agenda Items and Dates
2024-25

Month	Annual Topics	2024-25 Topics
September 9, 2024	Current Year Budget Audit Results	Special Education
November 11, 2024	Current Year Levy	Summer 2024 Projects Debrief
March 10, 2025	5 Year Financial Projections O&M Fund Fund 21 Report Capital Plan Student Fees	
May 12, 2025	Amended Budget Transportation Fund	Technology



Tentative Amended Budget FY24

**May 15, 2024
Fiscal Year 2023-24**

Amended Budget Timeline

Amended Budget Timeline	
March and April	CSBO meets with building and department leadership to review budgets
April	Board received information item regarding timeline for Amended Budget
May	<p>Finance committee sees the draft of the amended budget</p> <p>The Board of Education formally approves the tentative amended budget and it is put on display for 30 days</p> <p>It is a tentative amended budget and subject to change until the formal hearing and board approval in June.</p>
June	The Board of Education approves the amended budget. The amended budget is then filed with the Will County ROE, the County Clerk, and submitted to the Illinois State Board of Education.

Original Budget

Budget Fiscal Year 2024	Audited Beginning Fund Balance	Revenue	Expenses	Over/Under	Ending Fund Balance	Percentage of balance to annual expenditures
EDUCATION FUND	9,660,201	18,210,354	18,822,723	(612,369)	9,047,832	48%
OPERATIONS & MAINTENANCE	918,436	2,131,943	2,313,413	(181,470)	736,966	32%
O&M Referendum Money	1,080,835	2,051,985	3,250,221	(1,198,236)	(117,401)	-4%
BOND & INTEREST FUND	512,204	588,351	547,775	40,576	552,780	101%
TRANSPORTATION FUND	1,054,708	940,996	1,726,033	(785,037)	269,671	8 16%
IMRF/SOCIAL SECURITY FUND	539,271	598,520	577,189	21,331	560,602	97%
SITE AND CONSTRUCTION/CAPITAL	-	-	-	-	0	
New Construction	-		-	-	0	
WORKING CASH FUND	2,867,925	231,605	1	231,604	3,099,529	3099529%
TORT FUND	19,839	2,674	10,000	(7,326)	12,513	125%
LIFE SAFETY FUND	803	-	1	(1)	802	802%
Totals:	16,654,222	\$ 24,756,428	\$ 27,247,356	\$ (2,490,928)	14,163,294	52%
Operating Funds 10, 20, 40, 50, 70 and 80	14,501,270	21,514,898	26,699,580		13,714,600	51%

Amended Budget

Budget Fiscal Year 2024	Audited Beginning Fund Balance	Revenue	Expenses	Over/Under	Ending Fund Balance	Percentage of balance to annual expenditures
EDUCATION FUND	9,660,201	18,930,956	19,019,019	(88,063)	9,572,138	50%
OPERATIONS & MAINTENANCE	918,436	2,357,119	2,309,413	47,706	966,142	42%
O&M Referendum Money	1,080,835	2,102,177	3,473,421	(1,371,244)	(290,409)	-8%
BOND & INTEREST FUND	512,204	588,351	547,775	40,576	552,780	101%
TRANSPORTATION FUND	1,054,708	1,003,999	1,732,423	(728,424)	326,284	9 19%
IMRF/SOCIAL SECURITY FUND	539,271	471,214	575,578	(104,364)	434,907	76%
SITE AND CONSTRUCTION/CAPITAL	-	-	-	-	0	
New Construction	-		-	-	0	
WORKING CASH FUND	2,867,925	232,130	1	232,129	3,100,054	3100054%
TORT FUND	19,839	2,899	10,000	(7,101)	12,738	127%
LIFE SAFETY FUND	803	-	1	(1)	802	802%
Totals:	16,654,222	\$ 25,688,845	\$ 27,667,631	\$ (1,978,786)	14,675,436	53%
Operating Funds 10, 20, 40, 50, 70 and 80	14,501,270	22,524,204	27,119,855		14,399,525	53%

Amended Budget Highlights

Revenues	Expenditure
\$ 24,756,482 - Original Budget	\$ 27,247,356 - Original Budget
\$ 25,688,845 - Amended Budget	\$ 27,667,631 - Amended Budget
\$ 932,417	\$ 420,275
3.77%	1.54%
Tax Levy Differential	Budget was very tight
Increase in Levy 2023	
Federal Funds - Tech Grant, CPPRT, SPED Refund, ISBE Maintenance Grant	SPED Fluctuations - Private Placement

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Amended Budget Highlights

Adjustments from Original Budget to Amended Budget

Total Adjustments in the aggregate of **\$512,142** increase of expected end of year fund balance

Or **1.88%** of original budget expenses

Revenues adjusted by **\$932,417** or **3.77%** of original budget revenues

Increase in Expenses were adjusted by **\$420,275** or **1.54%** of original budget expenses

Revenue Adjustments - Local Levy

Ed Fund **\$720,602**

O&M Fund **\$225,176**

O&M Fund Referendum **\$50,192**

Transportation Fund **\$63,003**

Social Security **\$127,306**

Additional Grant Money

Ed Fund Expenses by **\$196,296**

Special Education Fluctuations

O&M Referendum Fund by **\$223,200**

Asphalt/Concrete

Added Security Software Expense

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Levy 2023 - Timing

- **Budget 2024 is approved by Board of Education in September of 2023**
- **December 2023 Levy generates funds for Budget 2024 which is already in process**
 - **50% of Levy 2023 into Fiscal Year FY24**
 - **50% of Levy 2023 into Fiscal Year FY25**
- **Actual Extension for Levy 2023 arrives to Districts in March/April 2024**

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Where does our money come from?

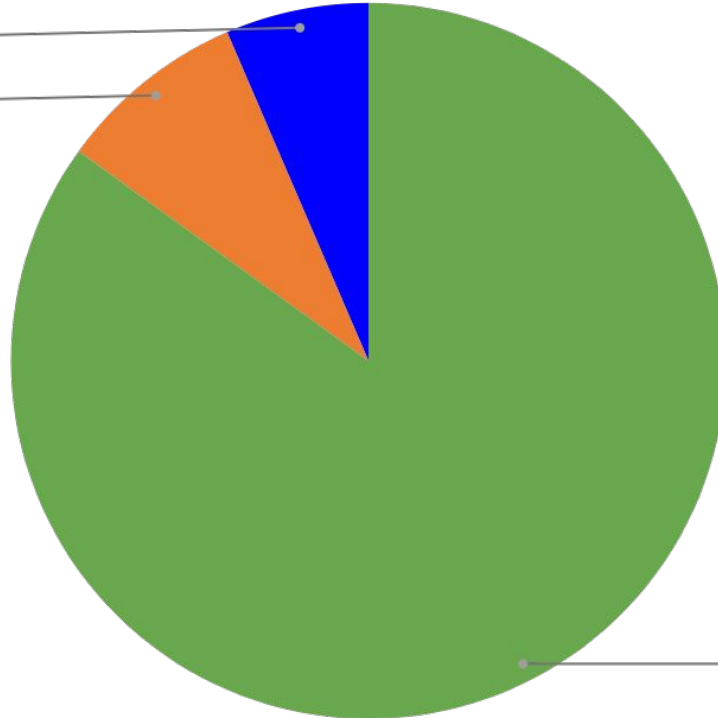
District Revenue

Federal

6.5%

State

8.6%



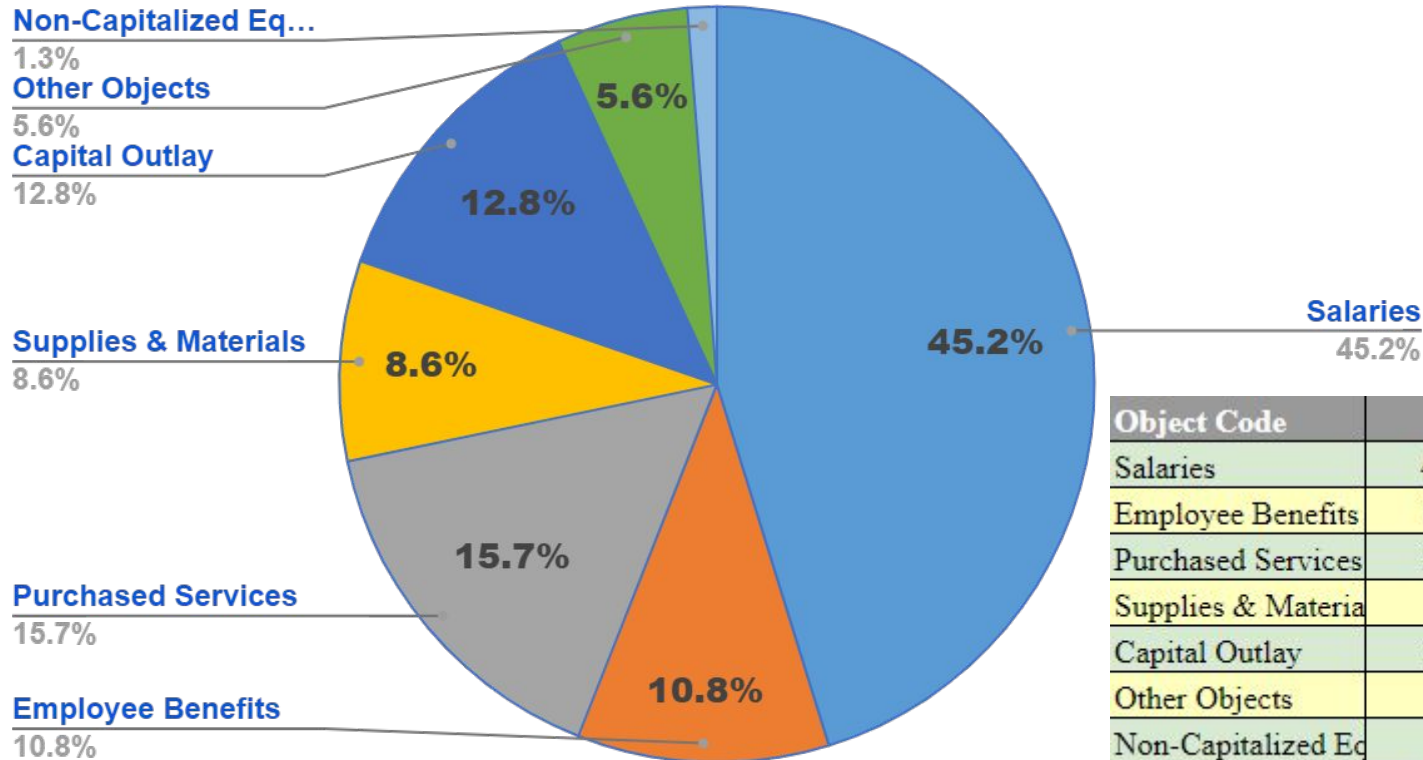
Local

85.0%

Local	85.0%	21,825,705
State	8.6%	2,200,214
Federal	6.5%	1,662,926
Total		25,688,845 ¹³

Where Does Our Money Go?

District Expenses



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Object Code		Total By Object
Salaries	45.2%	12,507,560
Employee Benefits	10.8%	2,984,749
Purchased Services	15.7%	4,354,578
Supplies & Materiala	8.6%	2,370,031
Capital Outlay	12.8%	3,546,092
Other Objects	5.6%	1,557,523
Non-Capitalized Eq	1.3%	347,096
	100%	27,667,629

Questions?

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District Type:

☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *

July 1, 2023 - June 30, 2024

Accounting Basis:

☒ Cash
☐ Accrual

Is this an amended budget? Yes _____

Date of Amended Budget: 06/15/24
(MM/DD/YY)

District Name: Mokena SD 159

District RCDT No: 56099159002

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

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

Budget of Mokena SD 159, County of Will, State of Illinois, for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.

WHEREAS the Board of Education of Mokena SD 159, County of Will, 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 15 day of June, 2024, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be beginning July 1, 2023 and ending June 30, 2024.

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 15 day of June, 2024 by a roll call vote of _____ Yeas, and 0 Nays, to wit:

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

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

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

- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted through IWAS: <https://apps.isbe.net/iwas/asp/login.asp?js=true>

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.											
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) ¹ as of July 1, 2023		9,660,201	1,999,271	512,204	1,054,708	539,271	0	2,867,925	19,839	803	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	16,032,816	3,909,296	588,351	588,999	471,214	0	232,130	2,899	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	1,235,214	550,000	0	415,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	1,662,926	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		18,930,956	4,459,296	588,351	1,003,999	471,214	0	232,130	2,899	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	4,543,854									
11	Total Receipts/Revenues		23,474,810	4,459,296	588,351	1,003,999	471,214	0	232,130	2,899	0	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	12,170,659				253,137			0		
14	SUPPORT SERVICES	2000	5,641,113	5,732,834		1,697,423	322,070	0		10,000	0	
15	COMMUNITY SERVICES	3000	50,269	0		0	371			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,156,978	50,000	0	35,000	0	0		0	0	
17	DEBT SERVICES	5000	0	0	547,775	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		19,019,019	5,782,834	547,775	1,732,423	575,578	0		10,000	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	4,543,854	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		23,562,873	5,782,834	547,775	1,732,423	575,578	0		10,000	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(88,063)	(1,323,538)	40,576	(728,424)	(104,364)	0	232,130	(7,101)	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400			0							
40	Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
48	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 Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on GASB 87 Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases	8420										
59	Other Revenues Pledged to Pay Principal on GASB 87 Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases	8440										
61	Taxes Pledged to Pay Interest on GASB 87 Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases	8520										
63	Other Revenues Pledged to Pay Interest on GASB 87 Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	0	0	0	0	0	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, 2024		9,572,138	675,733	552,780	326,284	434,907	0	3,100,055	12,738	803	
82												
83	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2023		22,174									
84	RECEIPTS/REVENUES (For Student Activity Funds)											
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	0									
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
87	Total Student Activity Direct Disbursements/Expenditures	1999	0									
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
89	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2024		22,174									
90												

20

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2023		9,682,375	1,999,271	512,204	1,054,708	539,271	0	2,867,925	19,839	803	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	16,032,816	3,909,296	588,351	588,999	471,214	0	232,130	2,899	0	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
95	STATE SOURCES	3000	1,235,214	550,000	0	415,000	0	0	0	0	0	
96	FEDERAL SOURCES	4000	1,662,926	0	0	0	0	0	0	0	0	
97	Total Direct Receipts/Revenues ⁸		18,930,956	4,459,296	588,351	1,003,999	471,214	0	232,130	2,899	0	
98	Receipts/Revenues for "On Behalf" Payments ²	3998	4,543,854	0	0	0	0	0		0	0	
99	Total Receipts/Revenues		23,474,810	4,459,296	588,351	1,003,999	471,214	0	232,130	2,899	0	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	12,170,659				253,137			0		
102	SUPPORT SERVICES	2000	5,641,113	5,732,834		1,697,423	322,070	0		10,000	0	
103	COMMUNITY SERVICES	3000	50,269	0		0	371			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,156,978	50,000	0	35,000	0	0		0	0	
105	DEBT SERVICES	5000	0	0	547,775	0	0			0	0	
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
107	Total Direct Disbursements/Expenditures ⁹		19,019,019	5,782,834	547,775	1,732,423	575,578	0		10,000	0	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	4,543,854	0	0	0	0	0		0	0	
109	Total Disbursements/Expenditures		23,562,873	5,782,834	547,775	1,732,423	575,578	0		10,000	0	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(88,063)	(1,323,538)	40,576	(728,424)	(104,364)	0	232,130	(7,101)	0	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0	
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	
117	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2024		9,594,312	675,733	552,780	326,284	434,907	0	3,100,055	12,738	803	
119												
120	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
121			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
122	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
123	Object Name											
124	Salaries	100	11,857,747	196,918		452,895		0		0	0	12,507,560
125	Employee Benefits	200	2,288,841	61,920		58,410	575,578	0		0	0	2,984,749
126	Purchased Services	300	1,836,771	1,939,825	2,000	565,982		0		10,000	0	4,354,578
127	Supplies & Materials	400	1,515,516	729,071		125,444		0		0	0	2,370,031
128	Capital Outlay	500	246,400	2,770,100		529,592		0		0	0	3,546,092
129	Other Objects	600	1,011,748	0	545,775	0	0	0		0	0	1,557,523
130	Non-Capitalized Equipment	700	261,996	85,000		100		0		0	0	347,096
131	Termination Benefits	800	0	0		0				0		0
132	Total Expenditures		19,019,019	5,782,834	547,775	1,732,423	575,578	0		10,000	0	27,667,629

21

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2023		9,660,201	1,999,271	512,204	1,054,708	539,271	0	2,867,925	19,839	803
4	Total Direct Receipts & Other Sources ⁸		18,930,956	4,459,296	588,351	1,003,999	471,214	0	232,130	2,899	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		18,930,956	4,459,296	588,351	1,003,999	471,214	0	232,130	2,899	0
12	Total Amount Available		28,591,157	6,458,567	1,100,555	2,058,707	1,010,485	0	3,100,055	22,738	803
13	Total Direct Disbursements & Other Uses ⁹		19,019,019	5,782,834	547,775	1,732,423	575,578	0	0	10,000	22 0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		19,019,019	5,782,834	547,775	1,732,423	575,578	0	0	10,000	0
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2024		9,572,138	675,733	552,780	326,284	434,907	0	3,100,055	12,738	803
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2023		22,174								
24	Total Direct Receipts & Other Sources ⁸		0								
25	Total Amount Available		22,174								
26	Total Direct Disbursements & Other Uses ⁹		0								
27	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2024		22,174								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2023		9,682,375	1,999,271	512,204	1,054,708	539,271	0	2,867,925	19,839	803
30	Total Direct Receipts & Other Sources ⁸		18,930,956	4,459,296	588,351	1,003,999	471,214	0	232,130	2,899	0
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		18,930,956	4,459,296	588,351	1,003,999	471,214	0	232,130	2,899	0
33	Total Amount Available		28,613,331	6,458,567	1,100,555	2,058,707	1,010,485	0	3,100,055	22,738	803
34	Total Direct Disbursements & Other Uses ⁹		19,019,019	5,782,834	547,775	1,732,423	575,578	0	0	10,000	0
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		19,019,019	5,782,834	547,775	1,732,423	575,578	0	0	10,000	0
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2024		9,594,312	675,733	552,780	326,284	434,907	0	3,100,055	12,738	803

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹ (1110-1120)	-	13,887,073	3,818,115	565,675	565,499	172,501		98,430	1,385	
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	724,962								
8	FICA and Medicare Only Levies	1150					172,501				
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		14,612,035	3,818,115	565,675	565,499	345,002	0	98,430	1,385	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									23
16	Corporate Personal Property Replacement Taxes ¹³	1230	135,000				105,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		135,000	0	0	0	105,000	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									
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		0								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				2,000					
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413				1,000					
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									
57	Special Education Transportation Fees from Other Sources (In State)	1443									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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					3,000					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	367,331	36,181	22,676	20,000	21,212		133,700	1,514	
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		367,331	36,181	22,676	20,000	21,212	0	133,700	1,514	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	215,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	14,000								
74	Other Food Service (Describe & Itemize)	1690	100								
75	Total Food Service		229,100								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720	41,000								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	8,000								
82	Student Activity Fund Revenues	1799									
83	Total District/School Activity Income (without Student Activity Funds 1799)		49,000	0							
84	Total District/School Activity Income (with Student Activity Funds 1799)		49,000								
85	TEXTBOOK INCOME	1800									
86	Textbook Rentals - Regular Textbooks	1811	350,000								
87	Textbook Rentals - Summer School Textbooks	1812									
88	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
89	Textbook Rentals - Other (Describe & Itemize)	1819									
90	Textbook Sales - Regular Textbooks	1821									
91	Textbook Sales - Summer School	1822									
92	Textbook Sales - Adult/Continuing Education	1823									
93	Textbook Sales - Other (Describe & Itemize)	1829									
94	Other Textbook Income (Describe & Itemize)	1890									
95	Total Textbooks		350,000								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	70,000	15,000							
98	Contributions and Donations from Private Sources	1920	3,000								
99	Impact Fees from Municipal or County Governments	1930		30,000							
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	105,000								
102	Payments of Surplus Moneys from TIF Districts	1960	850								
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	111,500	10,000		500					
110	Total Other Revenue from Local Sources		290,350	55,000	0	500	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	16,032,816	3,909,296	588,351	588,999	471,214	0	232,130	2,899	0

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		16,032,816								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-Through Revenue from State Sources	2100									
115	Flow-Through Revenue from Federal Sources	2200									
116	Other Flow-Through Revenue (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	985,264	500,000							
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	Fast Growth District Grants	3030									25
123	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		985,264	500,000	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	80,000								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	24,000								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		104,000	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		0	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Education - Downstate - TPI and TBE	3305	10,250								
146	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Education		10,250				0				
148	State Free Lunch & Breakfast	3360	1,200								
149	School Breakfast Initiative	3365									
150	Driver Education	3370									
151	Adult Education (from ICCB)	3410									
152	Adult Education - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				195,000					
155	Transportation - Special Education	3510				220,000					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		415,000	0				
158	Learning Improvement - Change Grants	3610	1,500								
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	133,000								
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999		50,000							
171	Total Restricted Grants-In-Aid		249,950	50,000	0	415,000	0	0	0	0	0
172	Total Receipts/Revenues from State Sources	3000	1,235,214	550,000	0	415,000	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4009									26
177	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Flexibility and Accountability	4100									
187	Title V - SEA Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	175,000								
194	Special Milk Program	4215									
195	School Breakfast Program	4220									
196	Summer Food Service Admin/Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruit and Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		175,000				0				
201	TITLE I										
202	Title I - Low Income	4300	80,964								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		80,964	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	16,013								
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		16,013	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
214	Federal Special Education - Preschool Flow-Through	4600	41,220								
215	Federal Special Education - Preschool Discretionary	4605									
216	Federal Special Education - IDEA Flow Through	4620	690,000								
217	Federal Special Education - IDEA Room & Board	4625									
218	Federal Special Education - IDEA Discretionary	4630									
219	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal Special Education		731,220	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins-Title IIIIE Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	Total CTE - Perkins		0	0			0				
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									27
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology - Formula	4860									
235	ARRA - Title IID - Technology - Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Government Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds - VII	4876									
251	Other ARRA Funds - VIII	4877									
252	Other ARRA Funds - IX	4878									
253	Other ARRA Funds - X	4879									
254	Other ARRA Funds - Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Instruction for English Learners & Immigrant Students	4905									
259	Title III - English Language Acquisition	4909									
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower - Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	35,268								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	20,000								
268	Medicaid Matching Funds - Fee-For-Service Program	4992	50,000								
269	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	554,461								

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
270	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,662,926	0	0	0	0	0		0	0
271	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,662,926	0	0	0	0	0	0	0	0
272	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		18,930,956	4,459,296	588,351	1,003,999	471,214	0	232,130	2,899	0
273	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		18,930,956								

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	6,167,661	961,066	17,500	936,381	15,100	1,100	225,000	0	8,323,808
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	187,461	42,168	3,100	22,670			3,296		258,695
8	Special Education Programs (Functions 1200 - 1220)	1200	1,885,903	429,100	510,740	52,000	100	2,500			2,880,343
9	Special Education Programs Pre-K	1225	161,500	43,850	0	5,000	0				210,350
10	Remedial and Supplemental Programs K-12	1250	174,945	22,993		32,302					230,240
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500			25,000	17,750		4,000			46,750
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	180,450	30,600	3,250	6,173					220,473
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	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 Instruction¹⁴ (Without Student Activity Funds 1999)	1000	8,757,920	1,529,777	559,590	1,072,276	15,200	7,600	228,296	0	12,170,659
35	Total Instruction¹⁴ (With Student Activity Funds 1999)	1000	8,757,920	1,529,777	559,590	1,072,276	15,200	7,600	228,296	0	12,170,659
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	300,021	68,010							368,031
39	Guidance Services	2120			0						0
40	Health Services	2130	169,080	12,034	29,311	6,500	0				216,925
41	Psychological Services	2140	146,389	34,634	124,922						305,945
42	Speech Pathology & Audiology Services	2150			1,300						1,300
43	Other Support Services - Pupils (Describe & Itemize)	2190	272,950	59,415							332,365
44	Total Support Services - Pupil	2100	888,440	174,093	155,533	6,500	0	0	0	0	1,224,566
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	367,954	97,901	242,130	19,878					727,863
47	Educational Media Services	2220			1,348	13,125					14,473
48	Assessment & Testing	2230				21,200					21,200
49	Total Support Services - Instructional Staff	2200	367,954	97,901	243,478	54,203	0	0	0	0	763,536
50	Support Services - General Administration	2300									
51	Board of Education Services	2310			162,600	12,500		9,365			184,465
52	Executive Administration Services	2320	284,454	74,900	9,000	6,500					374,854
53	Special Area Administration Services	2330									0
54	Tort Immunity Services	2361, 2365	0	0	194,500	0	0	0	0	0	194,500
55	Total Support Services - General Administration	2300	284,454	74,900	366,100	19,000	0	9,365	0	0	753,819
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	799,247	252,270	22,200	10,500		5,000	11,000		1,100,217
58	Other Support Services - School Administration (Describe & Itemize)	2490									0
59	Total Support Services - School Administration	2400	799,247	252,270	22,200	10,500	0	5,000	11,000	0	1,100,217

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
2											
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510	156,512	48,700	11,500	65,000			5,000		286,712
62	Fiscal Services	2520	60,000	16,000	25,000	2,500					103,500
63	Operation & Maintenance of Plant Services	2540			23,353						23,353
64	Pupil Transportation Services	2550									0
65	Food Services	2560	206,820	14,200	2,900	165,060		2,000			390,980
66	Internal Services	2570			79,000						79,000
67	Total Support Services - Business	2500	423,332	78,900	141,753	232,560	0	2,000	5,000	0	883,545
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	10,000		64,100	12,000					86,100
72	Staff Services	2640			3,000						3,000
73	Data Processing Services	2660	326,400	81,000	66,030	94,000	231,200		17,700		816,330
74	Total Support Services - Central	2600	336,400	81,000	133,130	106,000	231,200	0	17,700	0	805,430
75	Other Support Services - Misc. (Describe & Itemize)	2900			0	10,000					10,000
76	Total Support Services	2000	3,099,827	759,064	1,062,194	438,763	231,200	16,365	33,700	0	5,641,113
77	COMMUNITY SERVICES (ED)	3000			45,792	4,477					50,269
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			1,650						1,650
81	Payments for Special Education Programs	4120			167,545			477,783			645,328
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			169,195			477,783			646,978
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220						510,000			510,000
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						510,000			510,000
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			169,195			987,783			1,156,978
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									0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		11,857,747	2,288,841	1,836,771	1,515,516	246,400	1,011,748	261,996	0	19,019,019

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		11,857,747	2,288,841	1,836,771	1,515,516	246,400	1,011,748	261,996	0	19,019,019
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(88,063)
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(88,063)
120											
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									0
125	Support Services - Business	2500									
126	Direction of Business Support Services	2510									0
127	Facilities Acquisition & Construction Services	2530			241,000		2,410,000				2,651,000
128	Operation & Maintenance of Plant Services	2540	196,918	61,920	1,648,825	729,071	360,100		85,000		3,081,834
129	Pupil Transportation Services	2550									31 0
130	Food Services	2560									0
131	Total Support Services - Business	2500	196,918	61,920	1,889,825	729,071	2,770,100	0	85,000	0	5,732,834
132	Other Support Services - Misc. (Describe & Itemize)	2900									0
133	Total Support Services	2000	196,918	61,920	1,889,825	729,071	2,770,100	0	85,000	0	5,732,834
134	COMMUNITY SERVICES (O&M)	3000									0
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									0
138	Payments for Special Education Programs	4120			50,000			50,000			
139	Payments for CTE Program	4140						0			
140	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190						0			
141	Total Payments to Other Dist & Govt Units (In-State)	4100			50,000			0 50,000			
142	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400						0			
143	Total Payments to Other Dist & Govt Unit	4000			50,000			0 50,000			
144	DEBT SERVICE (O&M)	5000									
145	Debt Service - Interest on Short-Term Debt	5100									
146	Tax Anticipation Warrants	5110						0			
147	Tax Anticipation Notes	5120		0							
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130		0							
149	State Aid Anticipation Certificates	5140		0							
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150		0							
151	Total Debt Service - Interest on Short-Term Debt	5100		0							
152	Debt Service - Interest on Long-Term Debt	5200		0							
153	Total Debt Service	5000		0							
154	PROVISION FOR CONTINGENCIES (O&M)	6000		0							
155	Total Direct Disbursements/Expenditures		196,918	61,920	1,939,825	729,071	2,770,100	0	85,000	0	5,782,834
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,323,538)
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									0
162	Payments for Special Education Programs	4120									0
163	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
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									0
168	Tax Anticipation Notes	5120									0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
170	State Aid Anticipation Certificates	5140									0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
172	Total Debt Service - Interest On Short-Term Debt	5100						0			0
173	Debt Service - Interest on Long-Term Debt	5200						545,775			545,775
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
175	Debt Service - Other (Describe & Itemize)	5400			2,000						2,000
176	Total Debt Service	5000			2,000			545,775			547,775
177	PROVISION FOR CONTINGENCIES (DS)	6000									0
178	Total Direct Disbursements/Expenditures				2,000			545,775			547,775
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										40,576
180											
181	40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils	2100									
184	Other Support Services - Pupils (Describe & Itemize)	2190									0
185	Support Services - Business										32
186	Pupil Transportation Services	2550	452,895	58,410	530,982	125,444	529,592		100		1,697,423
187	Other Support Services - Business (Describe & Itemize)	2900									0
188	Total Support Services	2000	452,895	58,410	530,982	125,444	529,592	0	100	0	1,697,423
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			35,000						35,000
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			35,000			0			35,000
199	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
200	Total Payments to Other Dist & Govt Units	4000			35,000			0			35,000
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 Principal Retired) (Describe & Itemize)	5300									0
211	Debt Service - Other (Describe & Itemize)	5400									0
212	Total Debt Service	5000						0			0
213	PROVISION FOR CONTINGENCIES (TR)	6000									0
214	Total Direct Disbursements/Expenditures		452,895	58,410	565,982	125,444	529,592	0	100	0	1,732,423
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(728,424)
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100		129,001							129,001
220	Pre-K Programs	1125		7,292							7,292
221	Special Education Programs (Functions 1200-1220)	1200		102,715							102,715
222	Special Education Programs Pre-K	1225		9,364							9,364
223	Remedial and Supplemental Programs K-12	1250		3,051							3,051
224	Remedial and Supplemental Programs Pre-K	1275									0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
2											
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400									0
227	Interscholastic Programs	1500									0
228	Summer School Programs	1600									0
229	Gifted Programs	1650									0
230	Driver's Education Programs	1700									0
231	Bilingual Programs	1800		1,714							1,714
232	Truant Alternative & Optional Programs	1900									0
233	Total Instruction	1000		253,137							253,137
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		5,590							5,590
237	Guidance Services	2120									0
238	Health Services	2130		20,685							20,685
239	Psychological Services	2140		2,814							2,814
240	Speech Pathology & Audiology Services	2150									0
241	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190		4,025							4,025
242	Total Support Services - Pupil	2100		33,114							33,114
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		15,335							15,335
245	Educational Media Services	2220									0
246	Assessment & Testing	2230									0
247	Total Support Services - Instructional Staff	2200		15,335							15,335
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		370							370
250	Executive Administration Services	2320		17,258							17,258
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		17,628							17,628
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		59,547							59,547
257	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0
258	Total Support Services - School Administration	2400		59,547							59,547
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510		4,304							4,304
261	Fiscal Services	2520		23,098							23,098
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		26,326							26,326
264	Pupil Transportation Services	2550		61,661							61,661
265	Food Services	2560		33,983							33,983
266	Internal Services	2570									0
267	Total Support Services - Business	2500		149,372							149,372
268	Support Services - Central	2600									
269	Direction of Central Support Services	2610									0
270	Planning, Research, Development & Evaluation Services	2620									0
271	Information Services	2630		1,193							1,193
272	Staff Services	2640									0
273	Data Processing Services	2660		45,881							45,881
274	Total Support Services - Central	2600		47,074							47,074
275	Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900									0
276	Total Support Services	2000		322,070							322,070
277	COMMUNITY SERVICES (MR/SS)	3000		371							371
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120									0
281	Payments for CTE Programs	4140									0
282	Total Payments to Other Dist & Govt Units	4000		0							0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
283	DEBT SERVICE (MR/SS)	5000									
284	Debt Service - Interest on Short-Term Debt	5100									
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 <i>(Describe & Itemize)</i>	5150									0
290	Total Debt Service	5000						0			0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
292	Total Direct Disbursements/Expenditures			575,578				0			575,578
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(104,364)
294											
295	60 - CAPITAL PROJECTS (CP)										
296	SUPPORT SERVICES (CP)	2000									
297	Support Services - Business										34
298	Facilities Acquisition & Construction Services	2530									0
299	Other Support Services - Business <i>(Describe & Itemize)</i>	2900									0
300	Total Support Services	2000	0	0	0	0	0	0	0		0
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 <i>(In-State) (Describe & Itemize)</i>	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	0	0	0		0
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										
315	INSTRUCTION (TF)	1000									
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0
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									0
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	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0
339	Interscholastic Programs Private Tuition	1918									0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
340	Summer School Programs Private Tuition	1919									0
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110									0
348	Guidance Services	2120									0
349	Health Services	2130									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	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200									35
355	Improvement of Instruction Services	2210									0
356	Educational Media Services	2220									0
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									0
362	Special Area Administration Services	2330									0
363	Claims Paid from Self Insurance Fund	2361									0
364	Risk Management and Claims Services Payments	2365			10,000						10,000
365	Total Support Services - General Administration	2300	0	0	10,000	0	0	0	0	0	10,000
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410									0
368	Other Support Services - School Administration (Describe & Itemize)	2490									0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
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									0
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
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	0	0	10,000	0	0	0	0	0	10,000
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									
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

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
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 <i>(Describe & Itemize)</i>	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 <i>(Describe & Itemize)</i>	4390									0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			36
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									
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 <i>(Describe & Itemize)</i>	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) <i>(Describe & Itemize)</i>	5300									0
425	Debt Service - Other <i>(Describe & Itemize)</i>	5400									0
426	Total Debt Service	5000			0			0			0
427	PROVISION FOR CONTINGENCIES (TF)	6000									0
428	Total Direct Disbursements/Expenditures		0	0	10,000	0	0	0	0	0	10,000
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(7,101)
430											
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
432	SUPPORT SERVICES (FP&S)	2000									
433	Support Services - Business	2500									
434	Facilities Acquisition & Construction Services	2530									0
435	Operation & Maintenance of Plant Service	2540									0
436	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
437	Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900									0
438	Total Support Services	2000	0	0	0	0	0	0	0		0
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 <i>(Describe & Itemize)</i>	4190									0
443	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
444	DEBT SERVICE (FP&S)	5000									
445	Debt Service - Interest on Short-Term Debt	5100									
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	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) <i>(Describe & Itemize)</i>	5300									0
451	Total Debt Service	5000						0			0
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
453	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

	B	C	D	E	F	G	H
1	If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.						
2	Revenue Check:	OK					
3	Expenditure Check:	OK					
4	Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures	
5	1190			10-2190	\$ 332,365	Interventionist Expense	
6	1290			10-2490			
7	1614			10-2900	\$ 10,000	Graduation Expenses	
8	1690	\$ 100	Manufacturer Rebates, etc.	10-4190			
9	1790	\$ 8,000	Graduation Fees Revenue	10-4290			
10	1819			10-4390			
11	1829			10-4400			
12	1890			10-5150			
13	1993			20-2190			
14	1999	\$ 122,000	Miscellaneous building revenue	20-2900			38
15	2300			20-4190			
16	3099			20-4400			
17	3199			20-5150			
18	3299			30-4190			
19	3499			30-5150			
20	3599			30-5300			
21	3999	\$ 50,000	IL School Maintenance Grant	30-5400	\$ 2,000	PMA Financial Advisor Fee	
22	4009			40-2190			
23	4090			40-2900			
24	4199			40-4190			
25	4299			40-4400			
26	4399			40-5150			
27	4499			40-5300			
28	4699			40-5400			
29	4799			50-2190	\$ 4,025	Interventionist IMRF	
30	4998	\$ 554,461	ARP IDEA, ESSER 2, ESSER 3, Fed Grants Elevating Educator	50-2490			
31				50-2900			
32				50-5150			
33				60-2900			
34				60-4190			
35				80-2190			
36				80-2490			
37				80-2900			
38				80-4190			
39				80-4290			
40				80-4390			
41				80-4400			
42				80-5150			
43				80-5300			
44				80-5400			
45				90-2900			
46				90-4190			
47				90-5150			
48				90-5300			

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)					
Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	18,930,956	4,459,296	1,003,999	232,130	24,626,381
Direct Expenditures	19,019,019	5,782,834	1,732,423		26,534,276
Difference	(88,063)	(1,323,538)	(728,424)	232,130	(1,907,895)
Estimated Fund Balance - June 30, 2024	9,572,138	675,733	326,284	3,100,055	13,674,210
Unbalanced budget; however, a Deficit Reduction Plan is not required at this time.					

39

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

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

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

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

	A	B	C	D	E	F	G
1	*School Districts Only		DEFICIT REDUCTION PLAN				
2							
3							
4							
5	56099159002						
6	<i>District Number</i>						
7	Mokena SD 159						
8	<i>District Name</i>						
9			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
10	ESTIMATED BEGINNING FUND BALANCE						
11	(must equal prior Ending Fund Balance)		9,660,201	1,999,271	1,054,708	2,867,925	15,582,105
12	RECEIPTS/REVENUES	Acct #					
13	LOCAL SOURCES	1000	16,032,816	3,909,296	588,999	232,130	20,763,241
14	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
15	STATE SOURCES	3000	1,235,214	550,000	415,000	0	2,200,214
16	FEDERAL SOURCES	4000	1,662,926	0	0	0	1,662,926
17	Total Receipts/Revenues		18,930,956	4,459,296	1,003,999	232,130	24,626,381
18	DISBURSEMENTS/EXPENDITURES	Funct #					
19	INSTRUCTION	1000	12,170,659				12,170,659
20	SUPPORT SERVICES	2000	5,641,113	5,732,834	1,697,423		13,071,370
21	COMMUNITY SERVICES	3000	50,269	0	0		50,269
22	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,156,978	50,000	35,000		1,241,978
23	DEBT SERVICES	5000	0	0	0		0
24	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
25	Total Disbursements/Expenditures		19,019,019	5,782,834	1,732,423		26,534,276
26	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(88,063)	(1,323,538)	(728,424)	232,130	(1,907,895)
27	OTHER SOURCES/USES OF FUNDS						
28	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
29	OTHER USES OF FUNDS (8000)		0	0	0	0	0
30	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
31	ESTIMATED ENDING FUND BALANCE		9,572,138	675,733	326,284	3,100,055	13,674,210

	A	B	H	I	J	K	L
1	*School Districts Only 56099159002 <i>District Number</i> Mokena SD 159		ESTIMATED BUDGET FY2024-2025				
2							
3							
4							
5							
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		9,572,138	675,733	326,284	3,100,055	13,674,210
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		9,572,138	675,733	326,284	3,100,055	13,674,210

	A	B	M	N	O	P	Q
1	*School Districts Only 56099159002 <i>District Number</i> Mokena SD 159		ESTIMATED BUDGET FY2025-2026				
2							
3							
4							
5							
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		9,572,138	675,733	326,284	3,100,055	13,674,210
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	
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		9,572,138	675,733	326,284	3,100,055	13,674,210

	A	B	R	S	T	U	V
1	*School Districts Only 56099159002		ESTIMATED BUDGET FY2026-2027				
2							
3							
4	District Number						
5	Mokena SD 159						
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)		9,572,138	675,733	326,284	3,100,055	13,674,210
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		9,572,138	675,733	326,284	3,100,055	13,674,210

	A	B	W	X	Y	Z
1	*School Districts Only 56099159002 District Number Mokena SD 159 District Name		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: <input type="text"/> (Enter as MM/DD/YY)			
2						
3						
4						
5			FY2023-2024	FY2024-2025	FY2025-2026	FY2026-2027
6						
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		15,582,105	13,674,210	13,674,210	13,674,210
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	20,763,241	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	2,200,214	0	0	0
12	FEDERAL SOURCES	4000	1,662,926	0	0	0
13	Total Receipts/Revenues		24,626,381	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	12,170,659	0	0	0
16	SUPPORT SERVICES	2000	13,071,370	0	0	0
17	COMMUNITY SERVICES	3000	50,269	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,241,978	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		26,534,276	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,907,895)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		13,674,210	13,674,210	13,674,210	13,674,210

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1.

2.

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

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

Mokena SD 159 56099159002

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.

Background and Narrative of Budget Reductions:

Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

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

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

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

Evidence-Based Funding: Fiscal Year 2024 Spending Plan

MOKENA SCHOOL DIST 159

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

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

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

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

During the 2023-2024, Mokena School District 159 has prioritized the following strategic goals:
 The District shall research and adopt a new ELA curriculum and resources to support student growth in phonemic awareness, phonics, fluency, comprehension and vocabulary.
 The District shall continue to ensure that all students are provided differentiated instruction, and when needed, proven intervention strategies for students not yet meeting standards.
 The District shall analyze student assessment data at the District, Building, and Grade level and implement instructional strategies to support the progress of all learners based on the analysis.
 The District shall construct curriculum maps for all core content courses that outline key standards and skills, assessments, core materials, and additional instructional information specific to the content area.
 Each school shall create a school improvement plan based on data with SMART goals, specific action steps, and means to measure progress.

What measures will be used to evaluate progress?
 ELA Curriculum adoption and implementation of curriculum in each K-5 classroom
 MTSS Guidebook and addition of research based interventions in each school
 Data meetings scheduled and led by building administrators

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	Top Strategy 1	Top Strategy 2	Top Strategy 3
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.)	Focus increased time and attention on special student groups	Increase number and/or quality of professional development opportunities	Improve programs, curriculum, and/or learning tools
If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces.)			

Part II: Planned Use of Evidence-Based Funding

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

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 2023)	Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	1,514.75	Adequacy Target	\$19,258,139.37
		Final Resources	\$18,995,996.14	Percent of Adequacy	99%
	Base Funding Minimum + Tier Funding = Gross State Contribution	Tier Assignment	3	Gross State Contribution	\$1,485,263.91
		FY23 Base Funding Minimum	\$1,453,703.53	FY 2023 Tier Funding	\$31,560.38
	Within FY 2023 Gross State Contribution, Resources Attributable to Specific Populations	Low-Income Students	\$137,803.83		
		English Learners (ELs)	\$10,673.07		
		Special Education	\$591,688.43		
		FY 2024 Tier Funding		Funding Type (Select)	*Note: Tier Funding allocations are published annually at https://www.isbe.net/Pages/ebfdistribution.aspx . Amounts are available in early August. Districts are encouraged to use actual funding amounts if they are available before transmitting the budget to ISBE.
1) FY 2024 Tier Funding Allocation*: Enter the dollar amount of Tier Funding allocated to the Organizational Unit within the FY 2024 Gross State Contribution. Enter "0" if current-year appropriations did not include Tier Funding. Select whether the amount is estimated or actual funding.		\$22,842.00		Actual	

		Data Source 1		Data Source 2		Data Source 3	
2)	Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)	Climate and culture survey data (e.g., Five Essentials Survey)		Student growth and achievement data, disaggregated by student groups		Student grades or other local academic performance data	
3)	Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)	Bilingual Program Director(s)		Principals	Yes	Bilingual Parent Advisory Committee	
		Special Ed. Program Director(s)	Yes	School Improvement Teams	Yes	Other Parent Group(s)	
		Other Program Leaders	Yes	Teacher or Support Staff Unions		Community Focus Group(s)	
		School Board Members	Yes	Other School Staff		Other	
	[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.)						
		Priority Investment 1		Priority Investment 2		Priority Investment 3	
4)	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 2024 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)	Core Teachers		Specialist Teachers		Instructional Facilitator	
	If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)						
Cost Factor Table							
5)	The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2023 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at https://www.isbe.net/ebfspendingplan .						
	Column G: If the Organizational Unit will receive at least \$5,000 in FY 2024 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2024 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in 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 2024 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.						
Cost Factors		Amount in FY 2023 Adjusted Adequacy Target	Budgeted FY 2024 Investments with New Tier Funding [Required]	Budgeted FY 2024 Expenditures (All Resources) [Optional]	Optional District Narratives		
Core Investments	Core Teachers	\$4,986,584.54			Enter optional context for core investment decisions.		
	Specialist Teachers	\$997,316.90	\$22,842.00				
	Instructional Facilitator	\$545,261.37					
	Core Intervention Teacher	\$241,297.96					
	Substitute Teachers	\$166,509.78					
	Guidance Counselor	\$336,867.95					
	Nurse	\$129,130.98					
	Supervisory Aide	\$201,565.24					
	Librarian	\$276,721.39					
	Librarian Aide	\$151,173.93					
	Principal	\$413,226.08					
	Assistant Principal	\$356,409.05					
	School Site Staff	\$241,865.49					

	Subtotal	\$9,043,930.66	\$22,842.00	
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Per Student Investments	Gifted	\$134,730.00			Enter optional context for per student investment decisions.																
	Professional Development	\$189,343.75																			
	Instructional Materials	\$407,467.75																			
	Assessments	\$43,927.75																			
	Computer & Tech Equipment	\$432,461.12																			
	Student Activities	\$229,051.00																			
	Maintenance & Operations	\$1,858,598.25																			
	Central Office	\$1,337,524.25																			
	Employee Benefits	\$3,498,416.11																			
	Subtotal*	\$8,210,011.26																			
Additional Investments	Low-Income Intervention Teacher	\$133,796.63			Enter optional context for additional investment decisions.																
	Low-Income Pupil Support Staff	\$133,796.63																			
	Low-Income Extended Day Teacher	\$139,088.03																			
	Low-Income Summer School Teacher	\$139,088.03																			
	EL Intervention Teacher	\$37,039.74																			
	EL Pupil Support Staff	\$37,039.74																			
	EL Extended Day Teacher	\$38,551.57																			
	EL Summer School Teacher	\$38,551.57																			
	EL Core Teacher	\$46,866.61																			
	Sp Ed Teacher	\$811,850.78																			
	Sp Ed Instructional Assistant	\$322,144.44																			
	Sp Ed Psychologist	\$126,383.55																			
		Subtotal	\$2,004,197.32																		
	Other Investments				\$22,842.00																
	Total**	\$19,258,139.37	\$22,842.00		Tier Funding Check (Cell G90) Complete, G90=G31																
<p>*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.</p> <p>**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2023 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.</p>																					
<p>If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)</p>																					
<p align="center">Part III: Support for Special Student Groups</p> <p>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 cells G100-G102 below. If the Organizational Unit received at least \$5,000 for any of the student groups, a response to the questions below is required. For amounts less than \$5,000, a response is optional. All other EBF funds may be spent in any manner deemed appropriate by the school district.</p> <p>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.</p> <table border="1"> <thead> <tr> <th></th> <th></th> <th>Enter Amounts</th> <th>Select type</th> <th></th> </tr> </thead> <tbody> <tr> <td rowspan="3">1) FY 2024 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY24 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.</td> <td>Low-Income Students</td> <td>\$138,000.00</td> <td>Estimated</td> <td rowspan="3">*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts are encouraged to use actual amounts if they are available before transmitting the budget to ISBE.</td> </tr> <tr> <td>English Learners</td> <td>\$11,000.00</td> <td>Estimated</td> </tr> <tr> <td>Special Education</td> <td>\$592,000.00</td> <td>Estimated</td> </tr> </tbody> </table>								Enter Amounts	Select type		1) FY 2024 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY24 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-Income Students	\$138,000.00	Estimated	*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts are encouraged to use actual amounts if they are available before transmitting the budget to ISBE.	English Learners	\$11,000.00	Estimated	Special Education	\$592,000.00	Estimated
		Enter Amounts	Select type																		
1) FY 2024 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY24 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-Income Students	\$138,000.00	Estimated	*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts are encouraged to use actual amounts if they are available before transmitting the budget to ISBE.																	
	English Learners	\$11,000.00	Estimated																		
	Special Education	\$592,000.00	Estimated																		

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	Yes	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 2024. (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 Required	English Learner Intervention Teacher		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	Yes				
		[Optional - Enter \$]		[Optional - Enter \$]		\$11,000.00					
Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)		The district will utilize these EBF funds for professional development and professional development supplies in the area of co-teaching for ELLs. This professional development will support the ELL teachers and general education teachers who are working together to strengthen our model of services. The additional funds will be used for classroom materials and technology subscriptions to support ELL instruction.									
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	Yes						
		\$189,440.00		\$35,520.00							
		Special Education Instructional Assistant	Yes	Other Investments							
		\$367,040.00		[Optional - Enter \$]							
Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)											
Plan Assurances											
Please complete the assurances below related to Article 14C of the Illinois School Code, which stipulates allowable expenditures for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Note that a separate collection of the Bilingual Service Plan takes place before each school year and must be separately reviewed by the Bilingual Parent Advisory Committee (BPAC). Responses in this plan should be aligned with information contained in the Bilingual Service Plan. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners.											
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 <input type="text" value="Yes"/>											
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 <input type="text" value="No"/>											
3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2023." N/A <input type="text"/>											
4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2023-24. N/A <table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">BPAC Meeting (MM/DD/YYYY)</td> <td style="width: 50%;"></td> </tr> <tr> <td>Name of Chair</td> <td></td> </tr> </table>								BPAC Meeting (MM/DD/YYYY)		Name of Chair	
BPAC Meeting (MM/DD/YYYY)											
Name of Chair											

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (School Districts Only)*(For Local Use Only)****This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.***

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2024 budgeted expenditures over actual FY2023 expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and may be submitted in conjunction with that report.

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at: [Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: **Mokena SD 159**RCDT Number: **56099159002**

		Estimated Actual Expenditures, Fiscal Year 2023				Budgeted Expenditures, Fiscal Year 2024			
		(10)	(20)	(80)		(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	351,579			351,579	374,854		0	374,854
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	237,974			237,974	286,712	0	0	286,712
5. Internal Services	2570	63,061			63,061	79,000		0	79,000
6. Direction of Central Support Services	2610				0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		652,614	0	0	652,614	740,566	0	0	740,566
9. Estimated Percent Increase (Decrease) for FY2024 (Budgeted) over (Actual) FY 2023									13%

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

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

See: School Code, Section 10-20.21 - Contracts

[illegible]

Reference Description

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

The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14

Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16

Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)

Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS

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

Please fix errors below before submitting to ISBE.

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

End of Balancing



Finance Committee

O&M Fund Analysis

March 11, 2024

Fiscal Year 2022-2023

Agenda

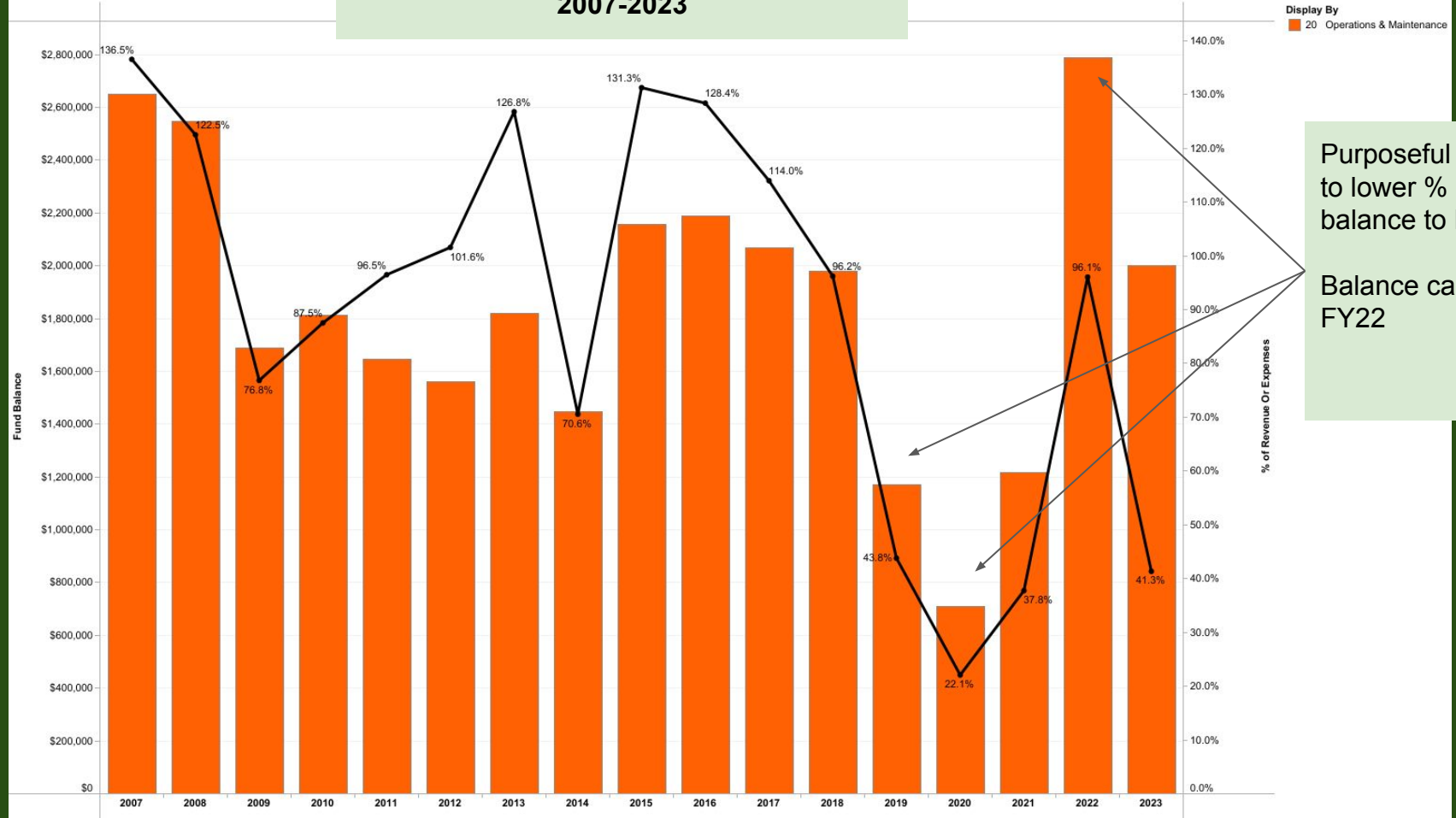
- **Focus on O&M Fund**
- **O&M Fund 20 subsumes Fund 21 on Audits and State Reporting**
- **Review historical data from audits**
- **Fund Balance over time**
- **Revenue**
- **Expenses**
- **Projections**

60

Fund Balances

61

Fund Balance to Expense Ratio Report 2007-2023



Purposeful Spend down
to lower % Fund
balance to Expenses

Balance carryover for
FY22

62

Revenues

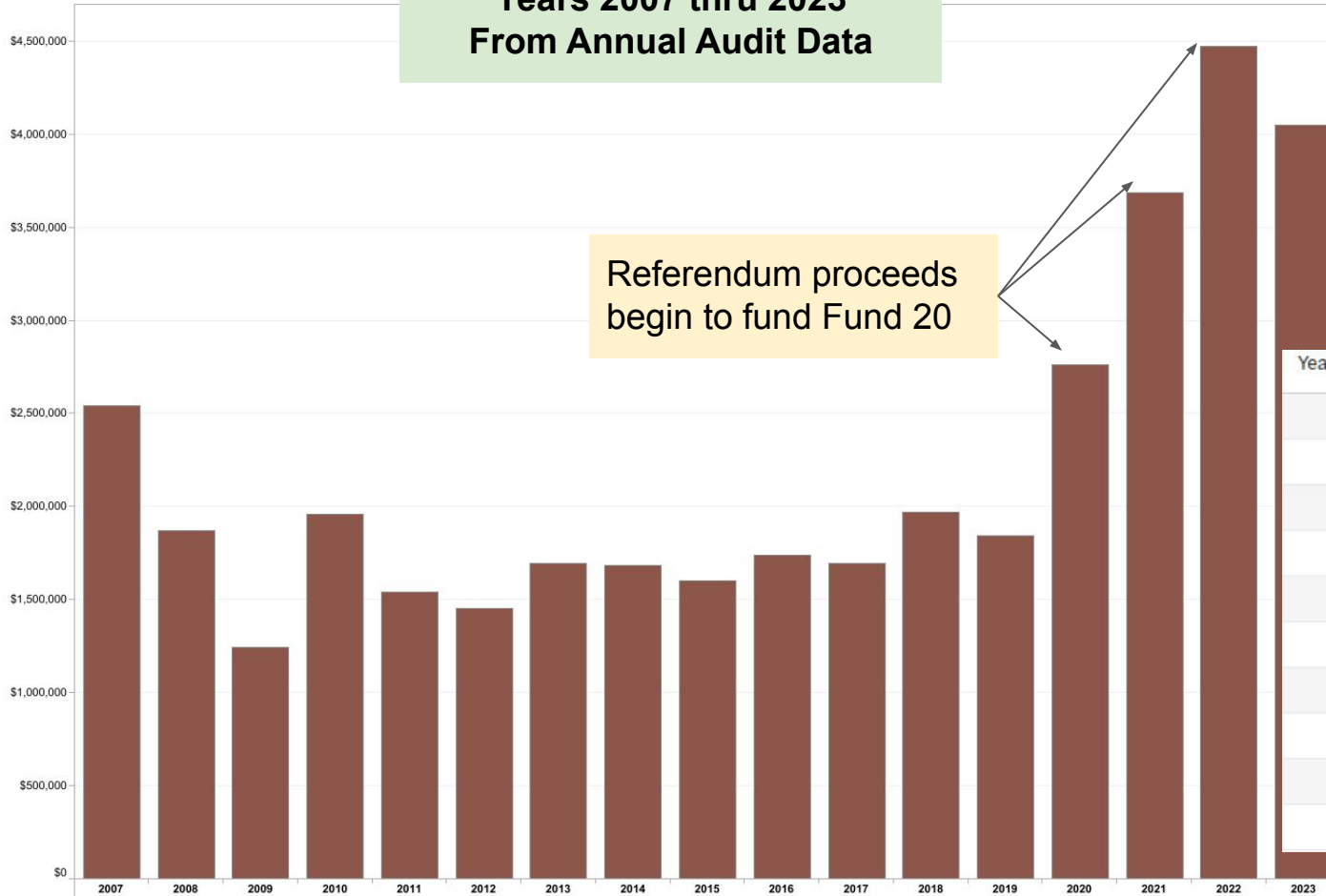
63

Total Revenue - Fund 20 Years 2007 thru 2023 From Annual Audit Data

Referendum proceeds
begin to fund Fund 20

Analysis Type (Revenue)
20 Operations & Maintenance

Actual



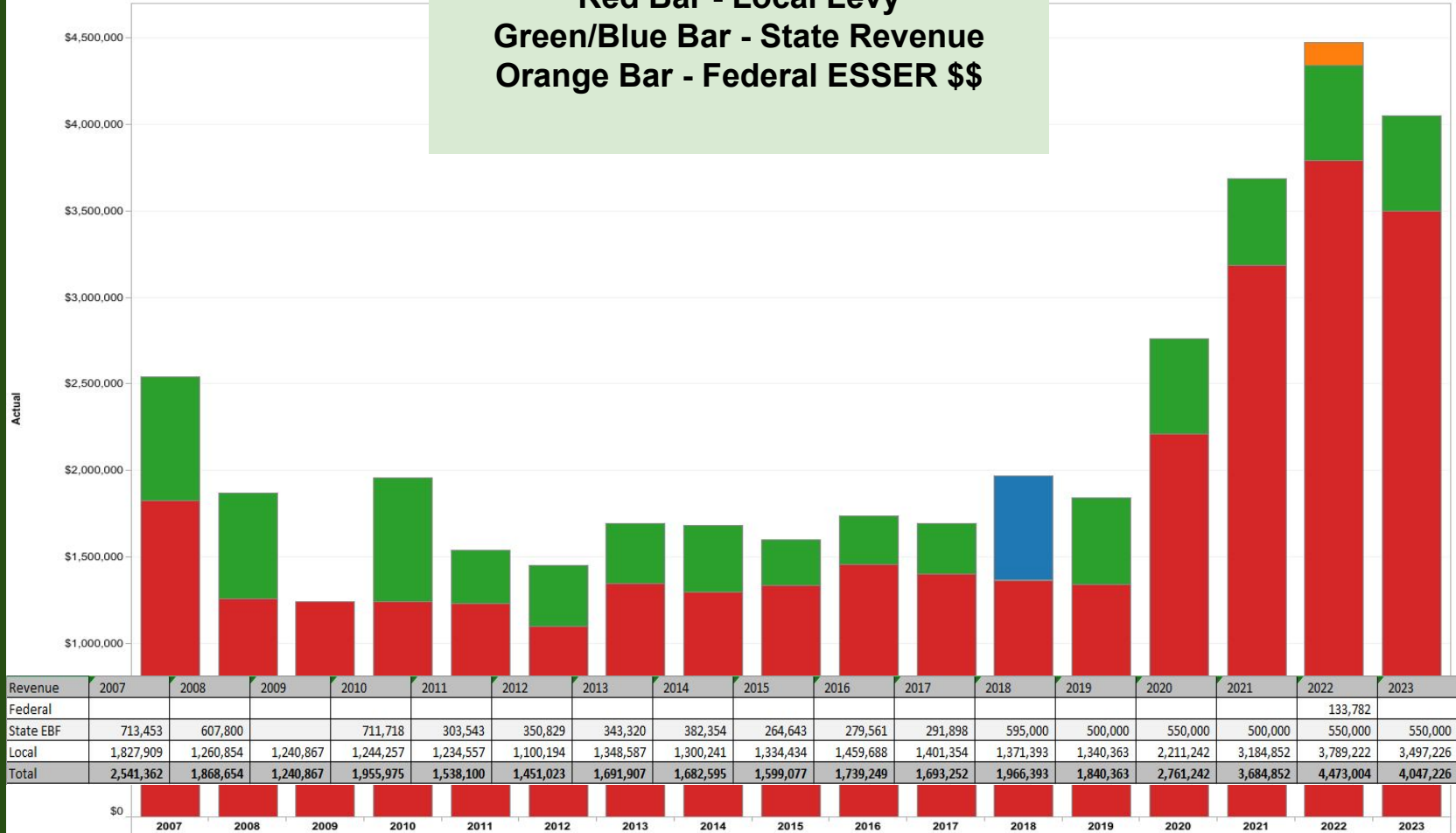
Year	Analysis Ty...	Actual
2023	20 Operations ...	\$4,047,226
2022	20 Operations ...	\$4,473,004
2021	20 Operations ...	\$3,684,852
2020	20 Operations ...	\$2,761,242
2019	20 Operations ...	\$1,840,363
2018	20 Operations ...	\$1,966,393
2017	20 Operations ...	\$1,693,252
2016	20 Operations ...	\$1,739,249
2015	20 Operations ...	\$1,599,077
2014	20 Operations ...	\$1,682,595

Total Revenue - Fund 20 by Source

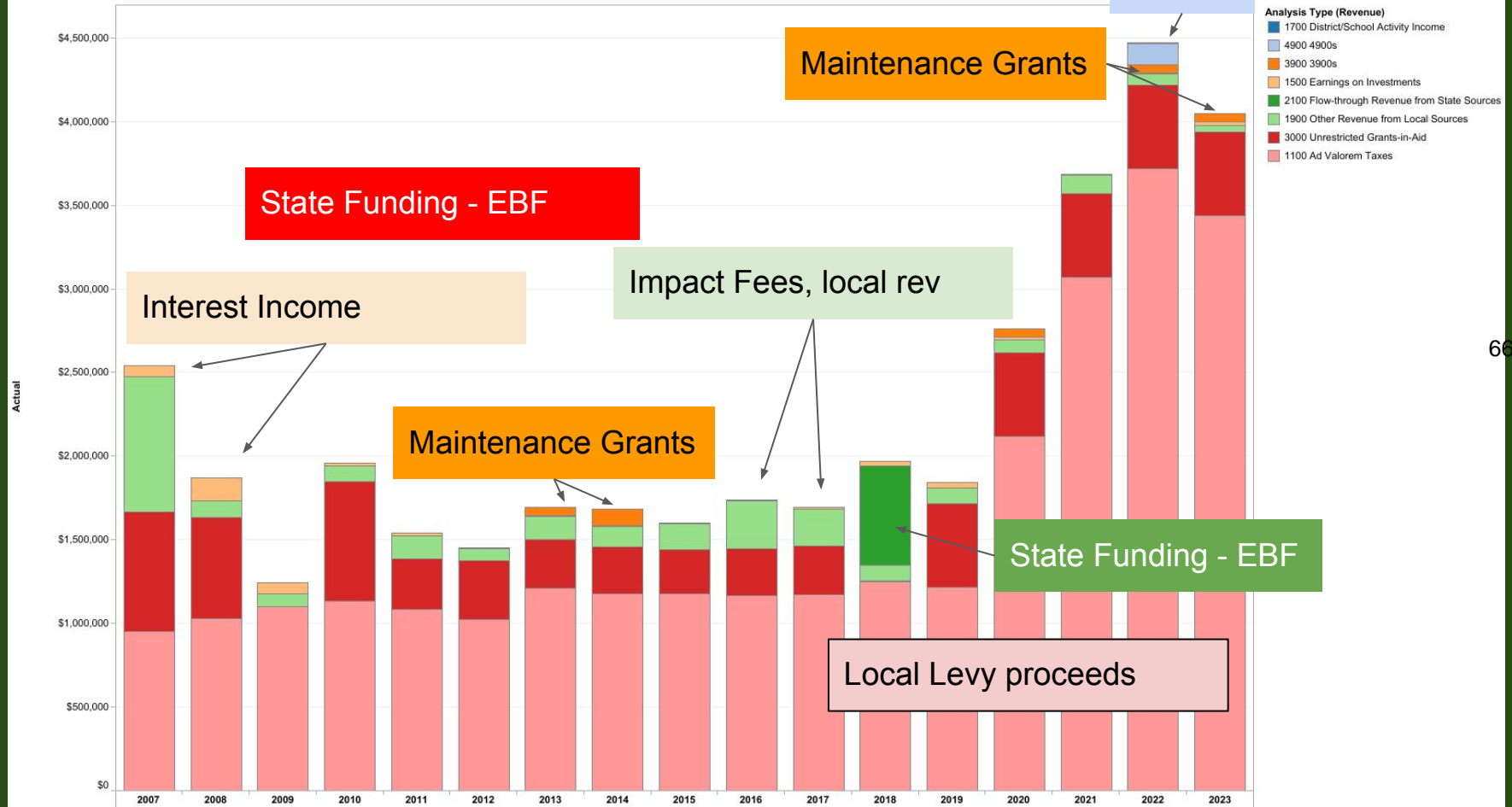
Red Bar - Local Levy
Green/Blue Bar - State Revenue
Orange Bar - Federal ESSER \$\$

Analysis Type (Revenue)

- 4000 Federal Sources
- 2000 Flow-Through Sources
- 3000 State Sources
- 1000 Local Sources



Total Revenue - Fund 20 by Source



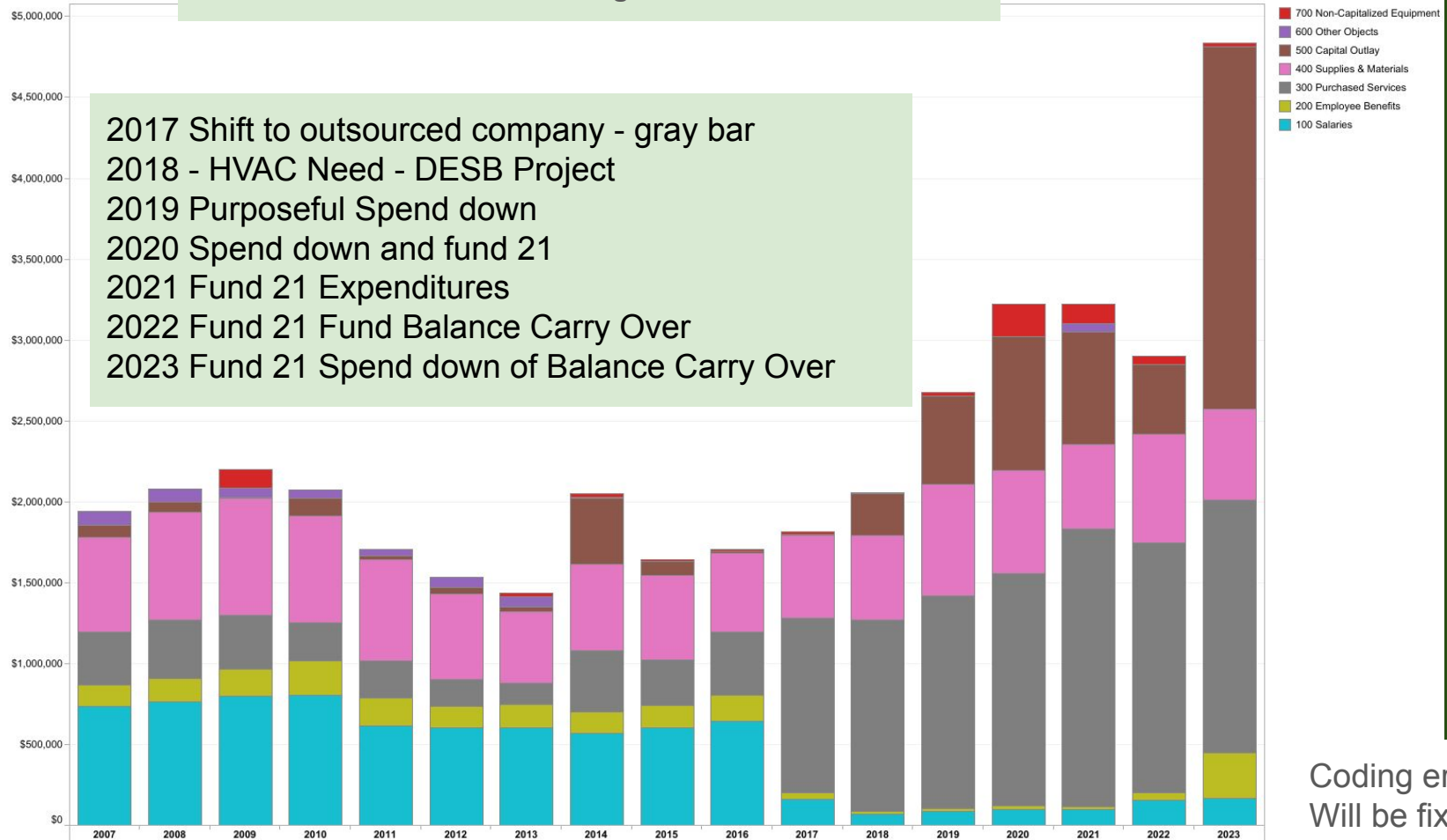
Expenses

67

Fund 20 Expenses by Object 2007 through 2023

2017 Shift to outsourced company - gray bar
 2018 - HVAC Need - DESB Project
 2019 Purposeful Spend down
 2020 Spend down and fund 21
 2021 Fund 21 Expenditures
 2022 Fund 21 Fund Balance Carry Over
 2023 Fund 21 Spend down of Balance Carry Over

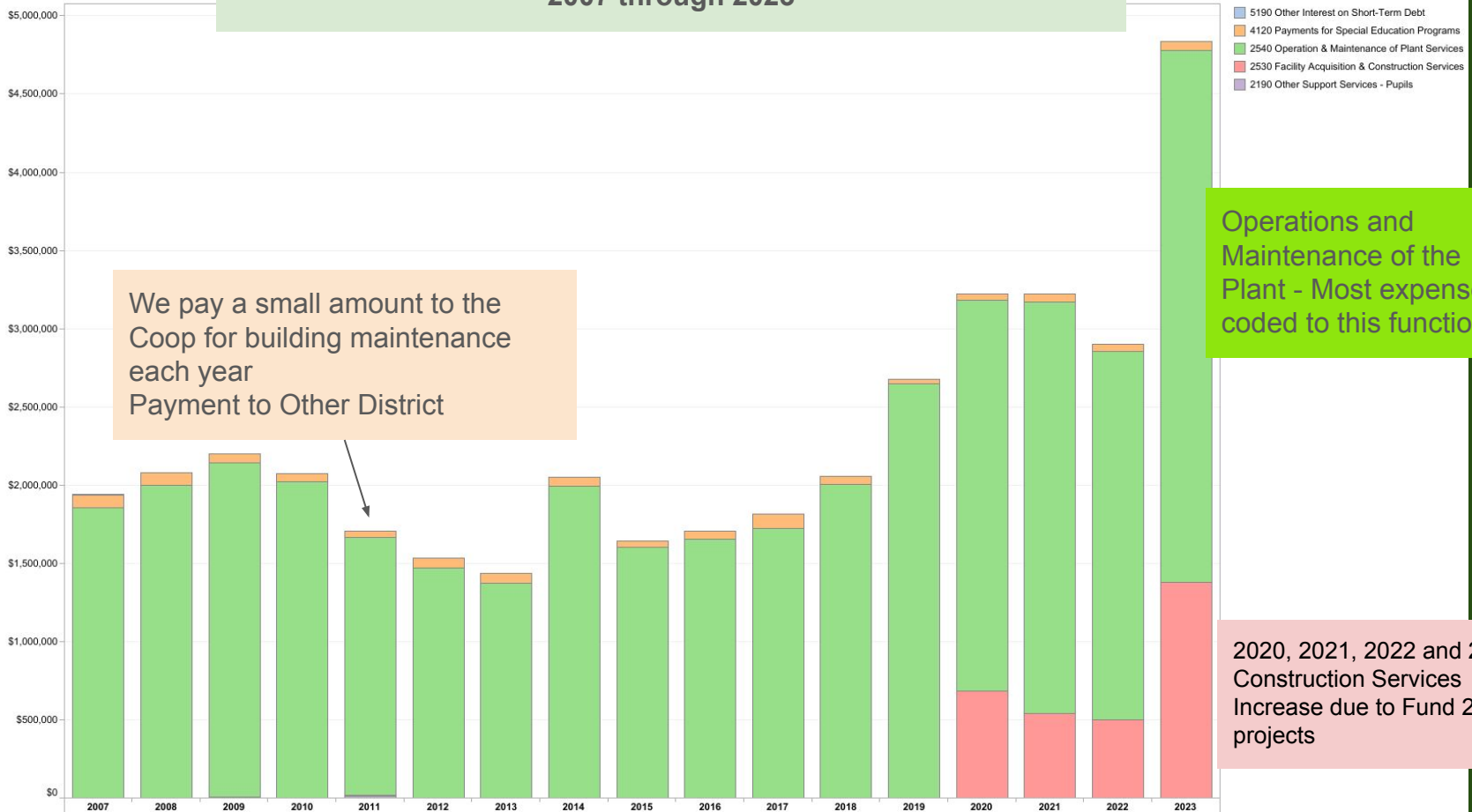
Actual



68

Coding error
Will be fixed

Fund 20 Expenses by Function 2007 through 2023



Revenue, Expenditure, and Fund Balance 2007 through 2023

Revenue, Expenditures and Changes in Fund Balance

District: Mokena SD 159
Source: APR

- District
Mokena SD 159
- Year
All
- Fund Name
- ☐ 10 Educational
 - ☒ 20 Operations & Maintenance
 - ☐ 30 Debt Services
 - ☐ 40 Transportation
 - ☐ 50 Municipal Retirement/Social Security
 - ☐ 60 Capital Projects
 - ☐ 70 Working Cash
 - ☐ 80 Tort
 - ☐ 80(j)62000 Rent
 - ☐ 90 Fire Prevention & Safety

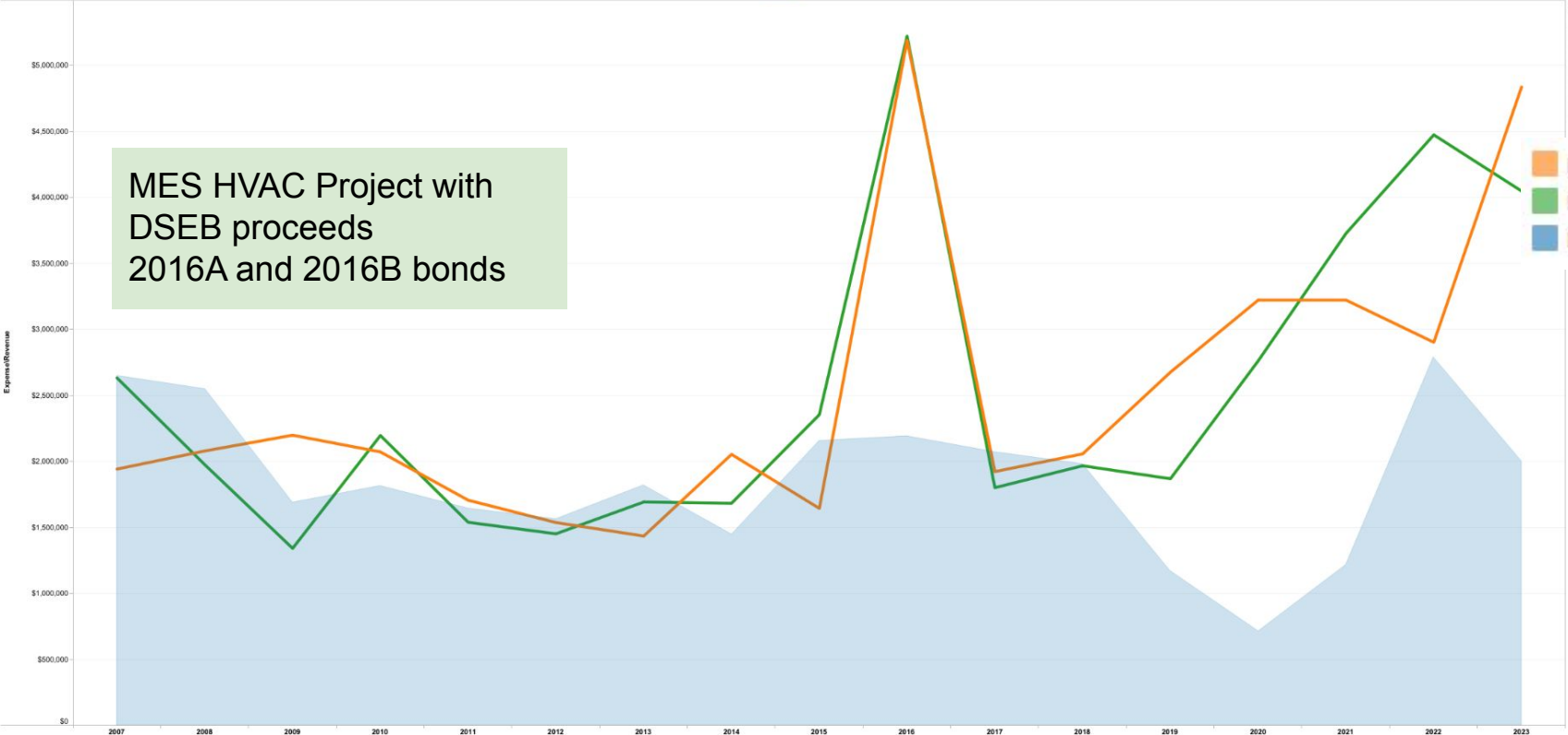
Expenses By Fund

Revenue by Fund

Fund Balance

70

MES HVAC Project with
DSEB proceeds
2016A and 2016B bonds

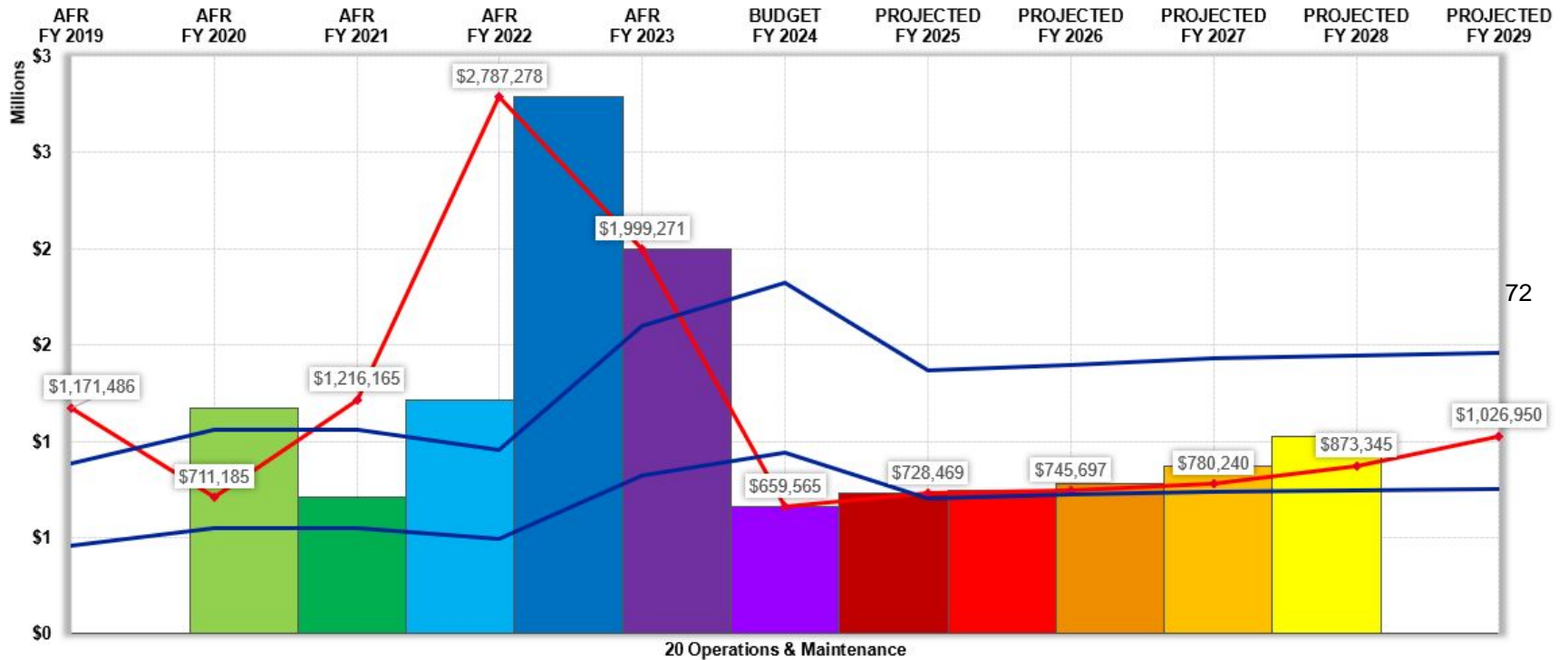


Projections

71

Mokena SD 159 | Projections Scenario 2-23-24

Fund Balances



2019 2020 2021 2022 2023 2024 2025 2026 2027 2028 2029 FY End Balances 17% of Expenses 33% of Expenses

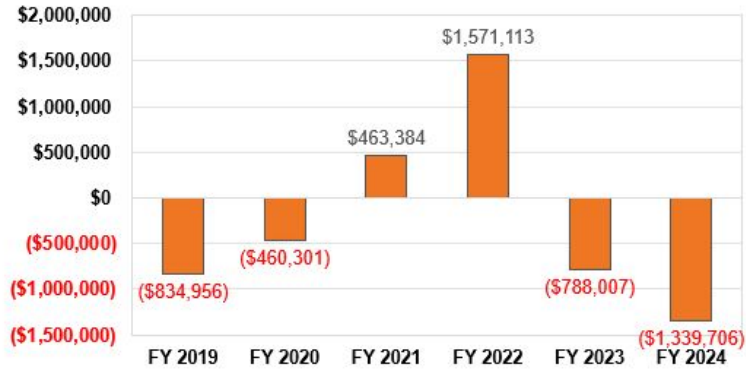
Operations and Maintenance Fund

Mokena SD 159 | Projections Scenario 2-23-24

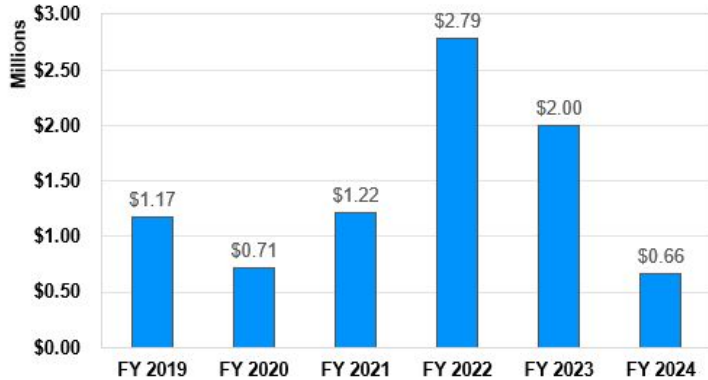
Historical Summary

	AFR FY 2019	AFR FY 2020	% Δ	AFR FY 2021	% Δ	AFR FY 2022	% Δ	AFR FY 2023	% Δ	BUDGET FY 2024	% Δ
REVENUE											
Local	\$1,340,363	\$2,211,242	64.97%	\$3,184,852	44.03%	\$3,789,222	18.98%	\$3,497,226	-7.71%	\$3,683,928	5.34%
State	\$500,000	\$550,000	10.00%	\$500,000	-9.09%	\$550,000	10.00%	\$550,000	0.00%	\$500,000	-9.09%
Federal	\$0	\$0		\$0		\$133,782		\$0	-100.00%	\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$1,840,363	\$2,761,242	50.04%	\$3,684,852	33.45%	\$4,473,004	21.39%	\$4,047,226	-9.52%	\$4,183,928	3.38%
EXPENDITURES											
Salary and Benefit Costs	\$103,907	\$118,491	14.04%	\$114,131	-3.68%	\$200,424	75.61%	\$448,606	123.83%	\$258,838	-42.30%
Other	\$2,571,412	\$3,103,052	20.68%	\$3,107,337	0.14%	\$2,701,467	-13.06%	\$4,386,627	62.38%	\$5,264,796	20.02%
TOTAL EXPENDITURES	\$2,675,319	\$3,221,543	20.42%	\$3,221,468	0.00%	\$2,901,891	-9.92%	\$4,835,233	66.62%	\$5,523,634	14.24%
SURPLUS / DEFICIT	(\$834,956)	(\$460,301)		\$463,384		\$1,571,113		(\$788,007)		(\$1,339,706)	
OTHER FINANCING SOURCES / USES											
Other Financing Sources	\$27,742	\$0		\$41,596		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL OTHER FIN. SOURCES / USES	\$27,742	\$0		\$41,596		\$0		\$0		\$0	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	(\$807,214)	(\$460,301)		\$504,980		\$1,571,113		(\$788,007)		(\$1,339,706)	
BEGINNING FUND BALANCE	\$1,978,700	\$1,171,486		\$711,185		\$1,216,165		\$2,787,278		\$1,999,271	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	
YEAR END BALANCE	\$1,171,486	\$711,185		\$1,216,165		\$2,787,278		\$1,999,271		\$659,565	
FUND BALANCE AS % OF EXPENDITURES	43.79%	22.08%		37.75%		96.05%		41.35%		11.94%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	5.25	2.65		4.53		11.53		4.96		1.43	

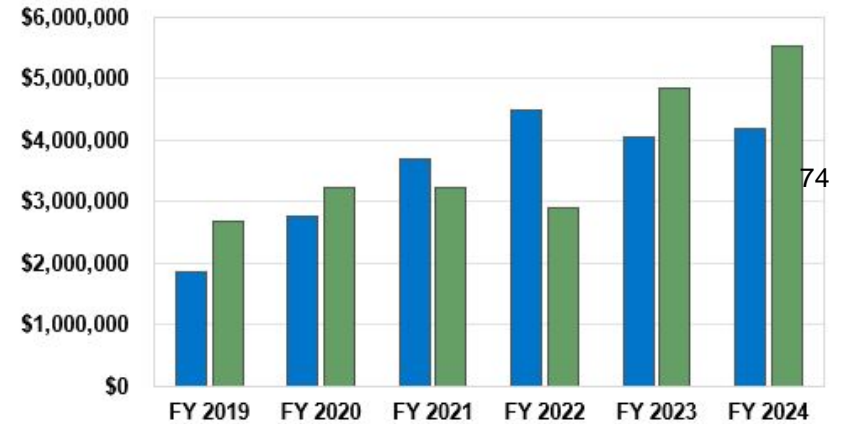
Fiscal Year Surplus / Deficit



Year End Fund Balances



Revenues Expenditures



Operations and Maintenance Fund

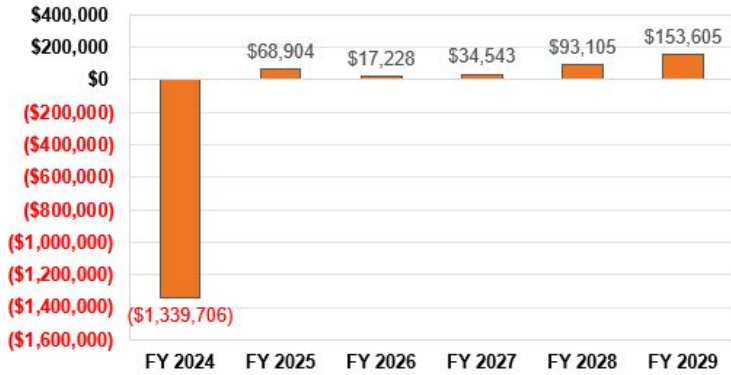
Mokena SD 159 | Projections Scenario 2-23-24

Projection Summary

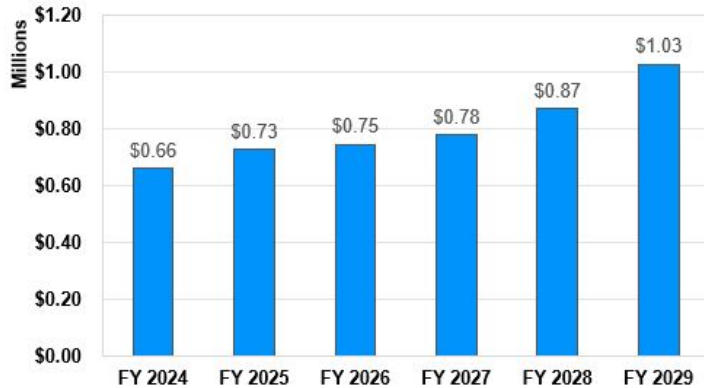
	BUDGET FY 2024	PROJECTED FY 2025	% Δ	PROJECTED FY 2026	% Δ	PROJECTED FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ
REVENUE											
Local	\$3,683,928	\$3,969,062	7.74%	\$4,006,840	0.95%	\$4,111,647	2.62%	\$4,219,517	2.62%	\$4,330,483	2.63%
State	\$500,000	\$250,000	-50.00%	\$250,000	0.00%	\$250,000	0.00%	\$250,000	0.00%	\$250,000	0.00%
Federal	\$0	\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$4,183,928	\$4,219,062	0.84%	\$4,256,840	0.90%	\$4,361,647	2.46%	\$4,469,517	2.47%	\$4,580,483	2.48%
EXPENDITURES											
Salary and Benefit Costs	\$258,838	\$271,901	5.05%	\$285,191	4.89%	\$294,997	3.44%	\$305,224	3.47%	\$315,828	3.47%
Other	\$5,264,796	\$3,878,257	-26.34%	\$3,954,421	1.96%	\$4,032,107	1.96%	\$4,071,188	0.97%	\$4,111,050	0.98%
TOTAL EXPENDITURES	\$5,523,634	\$4,150,158	-24.87%	\$4,239,612	2.16%	\$4,327,104	2.06%	\$4,376,412	1.14%	\$4,426,878	1.15%
SURPLUS / DEFICIT	(\$1,339,706)	\$68,904		\$17,228		\$34,543		\$93,105		\$153,605	
OTHER FINANCING SOURCES / USES											
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL OTHER FIN. SOURCES / USES	\$0	\$0		\$0		\$0		\$0		\$0	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	(\$1,339,706)	\$68,904		\$17,228		\$34,543		\$93,105		\$153,605	
BEGINNING FUND BALANCE	\$1,999,271	\$659,565		\$728,469		\$745,697		\$780,240		\$873,345	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	
PROJECTED YEAR END BALANCE	\$659,565	\$728,469		\$745,697		\$780,240		\$873,345		\$1,026,950	
FUND BALANCE AS % OF EXPENDITURES	11.94%	17.55%		17.59%		18.03%		19.96%		23.20%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	1.43	2.11		2.11		2.16		2.39		2.78	

75

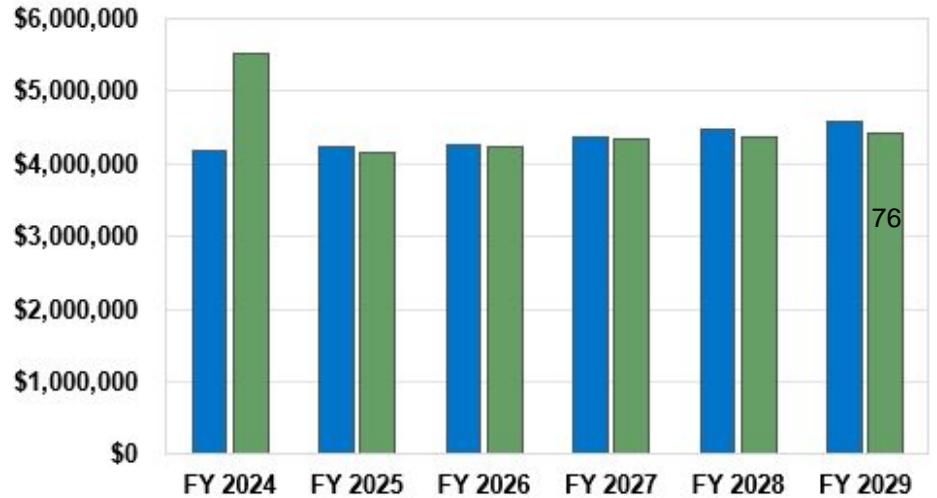
Fiscal Year Surplus / Deficit



Year End Fund Balances



Revenues Expenditures



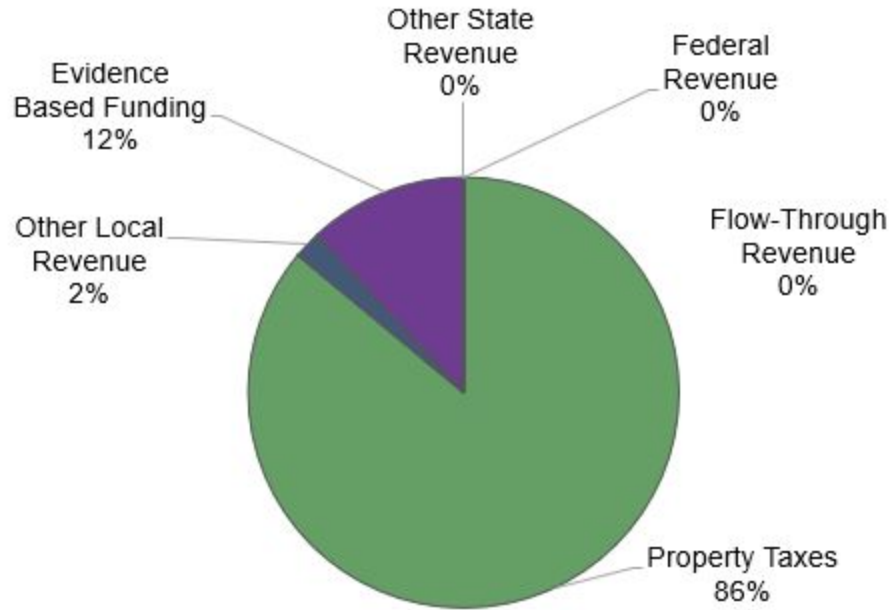
Operations and Maintenance Fund

Mokena SD 159 | Projections Scenario 2-23-24

Revenue Analysis

	BUDGET FY 2024	PROJECTED FY 2025	% Δ	PROJECTED FY 2026	% Δ	PROJECTED FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ
LOCAL											
Property Taxes	\$3,598,447	\$3,883,581	7.92%	\$3,921,359	0.97%	\$4,029,714	2.76%	\$4,140,777	2.76%	\$4,254,617	2.75%
Other Local Revenue	\$85,481	\$85,481	0.00%	\$85,481	0.00%	\$81,933	-4.15%	\$78,740	-3.90%	\$75,866	-3.65%
TOTAL LOCAL REVENUE	\$3,683,928	\$3,969,062	7.74%	\$4,006,840	0.95%	\$4,111,647	2.62%	\$4,219,517	2.62%	\$4,330,483	2.63%
STATE											77
Evidence Based Funding	\$500,000	\$250,000	-50.00%	\$250,000	0.00%	\$250,000	0.00%	\$250,000	0.00%	\$250,000	0.00%
Other State Revenue	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL STATE REVENUE	\$500,000	\$250,000	-50.00%	\$250,000	0.00%	\$250,000	0.00%	\$250,000	0.00%	\$250,000	0.00%
TOTAL FEDERAL REVENUE	\$0	\$0		\$0		\$0		\$0		\$0	
FLOW-THROUGH REVENUE	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$4,183,928	\$4,219,062	0.84%	\$4,256,840	0.90%	\$4,361,647	2.46%	\$4,469,517	2.47%	\$4,580,483	2.48%

Budgeted Revenue Allocation by Source



Revenue Assumptions

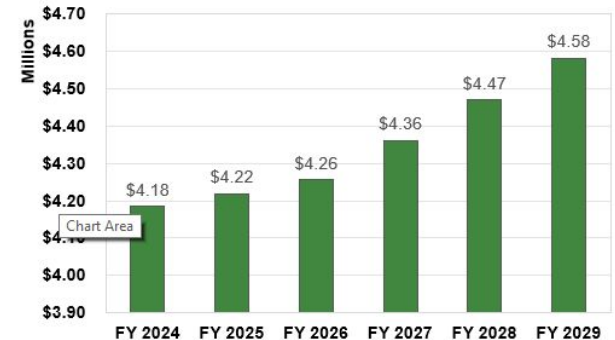
Impact Fees remain flat
State EBF remains flat at 250K

Revenue Assumptions

FY24 Budgeted at 5% CPI revenue
FY25 5% CPI plus 3M new construction going forward
FY26 3.4% CPI
FY27, FY28, FY29 at 2.5% CPI

Revenue Projection

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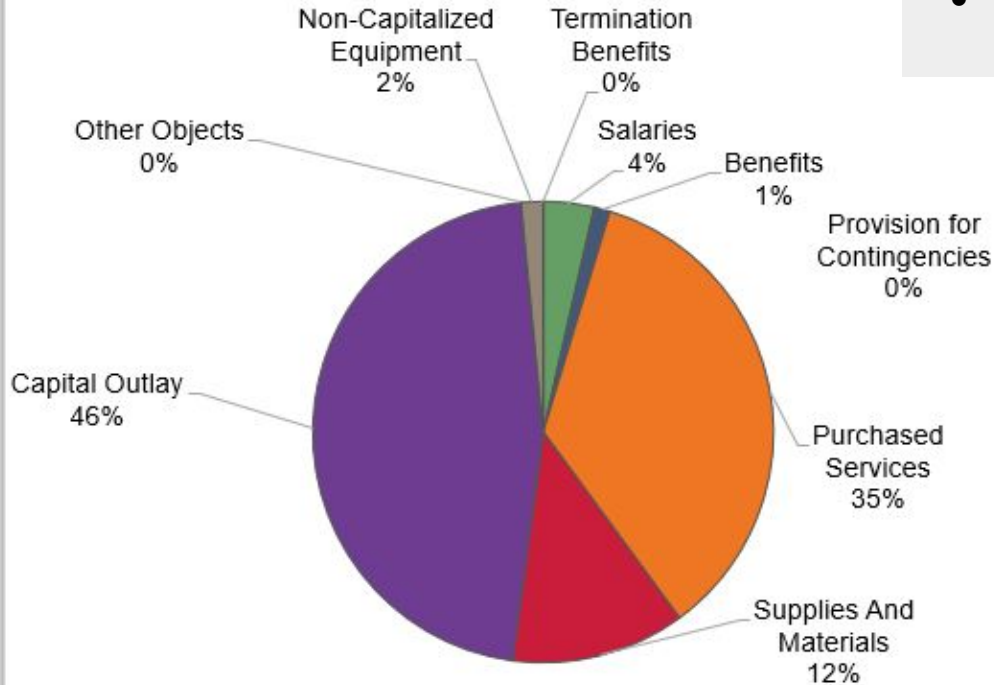
Operations and Maintenance Fund

Mokena SD 159 | Projections Scenario 2-23-24

Expenditure Analysis

	BUDGET FY 2024	PROJECTED FY 2025	% Δ	PROJECTED FY 2026	% Δ	PROJECTED FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ
Salaries	\$196,918	\$204,795	4.00%	\$212,987	4.00%	\$219,376	3.00%	\$225,957	3.00%	\$232,736	3.00%
Benefits	\$61,920	\$67,106	8.38%	\$72,205	7.60%	\$75,621	4.73%	\$79,267	4.82%	\$83,091	4.82%
TOTAL SALARIES & BENEFITS	\$258,838	\$271,901	5.05%	\$285,191	4.89%	\$294,997	3.44%	\$305,224	3.47%	\$315,828	3.47%
Purchased Services	\$1,946,625	\$1,746,625	-10.27%	\$1,781,558	2.00%	\$1,817,189	2.00%	\$1,841,984	1.36%	\$1,867,275	1.37%
Supplies And Materials	\$673,071	\$686,532	2.00%	\$700,263	2.00%	\$714,268	2.00%	\$728,554	2.00%	\$743,125	2.00%
Capital Outlay	\$2,560,100	\$1,360,100	-46.87%	\$1,387,100	1.99%	\$1,414,640	1.99%	\$1,414,640	0.00%	\$1,414,640	0.00%
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$85,000	\$85,000	0.00%	\$85,500	0.59%	\$86,010	0.60%	\$86,010	0.00%	\$86,010	0.00%
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0	
Provision For Contingencies	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL ALL OTHER	\$5,264,796	\$3,878,257	-26.34%	\$3,954,421	1.96%	\$4,032,107	1.96%	\$4,071,188	0.97%	\$4,111,050	0.98%
TOTAL EXPENDITURES	\$5,523,634	\$4,150,158	-24.87%	\$4,239,612	2.16%	\$4,327,104	2.06%	\$4,376,412	1.14%	\$4,426,878	1.15%

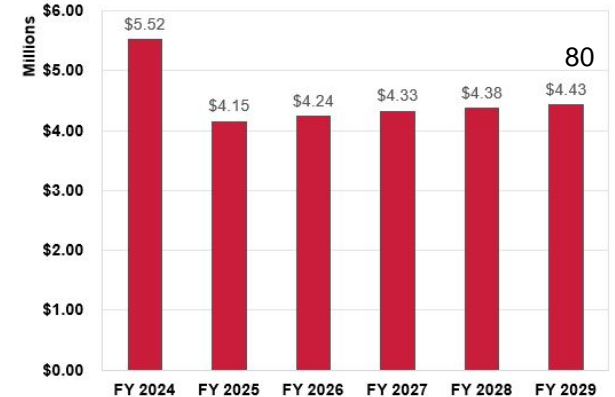
Budgeted Expenditure Allocation by Object



Expense Assumptions

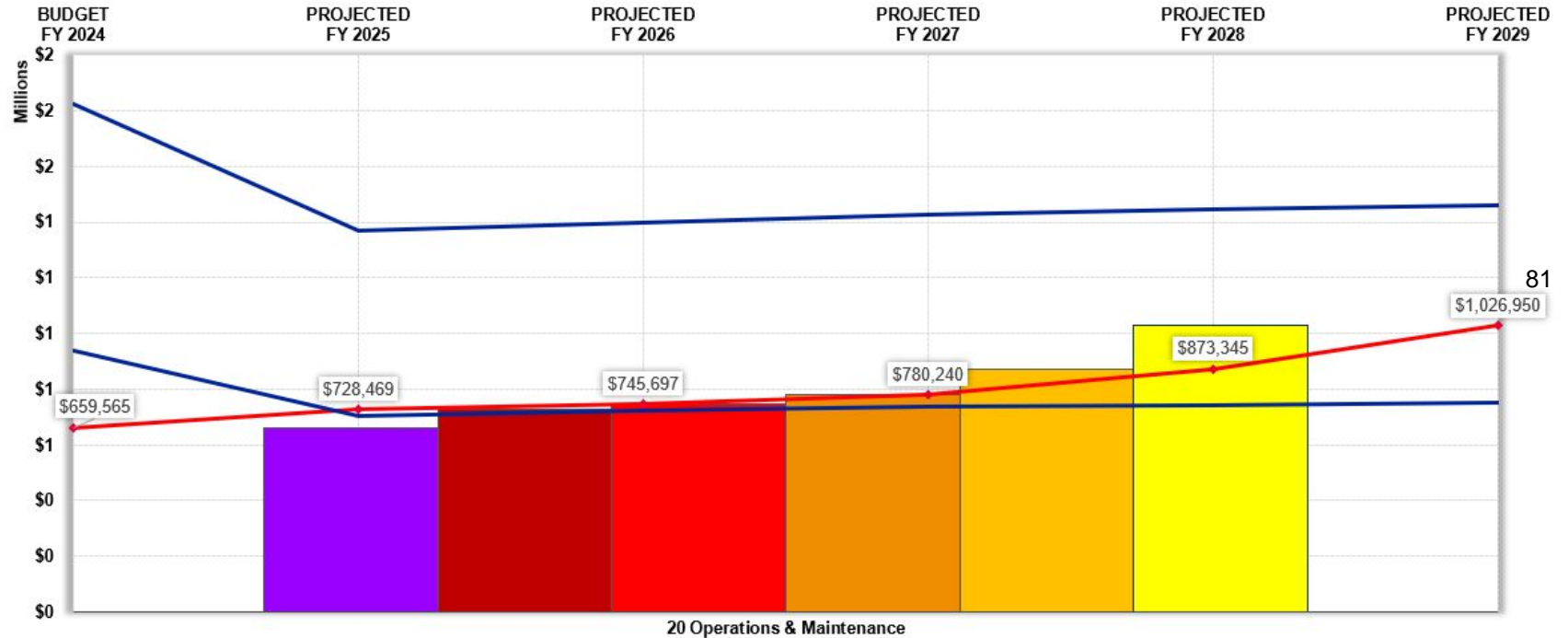
- Salaries and Benefits increase by 4%
- Purchased Services increase by 2%
- Supplies increase by 2%
- Capital Outlay to decrease by \$1,200,000 in FY25 and stay flat

Expenditure Projection



Mokena SD 159 | Projections Scenario 2-23-24

Fund Balances



2024 2025 2026 2027 2028 2029 FY End Balances 17 % of Expenses 33 % of Expenses

Questions?

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Tech Overview

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**Finance Committee Presentation
May 13, 2024**

Tech Security Software Overview

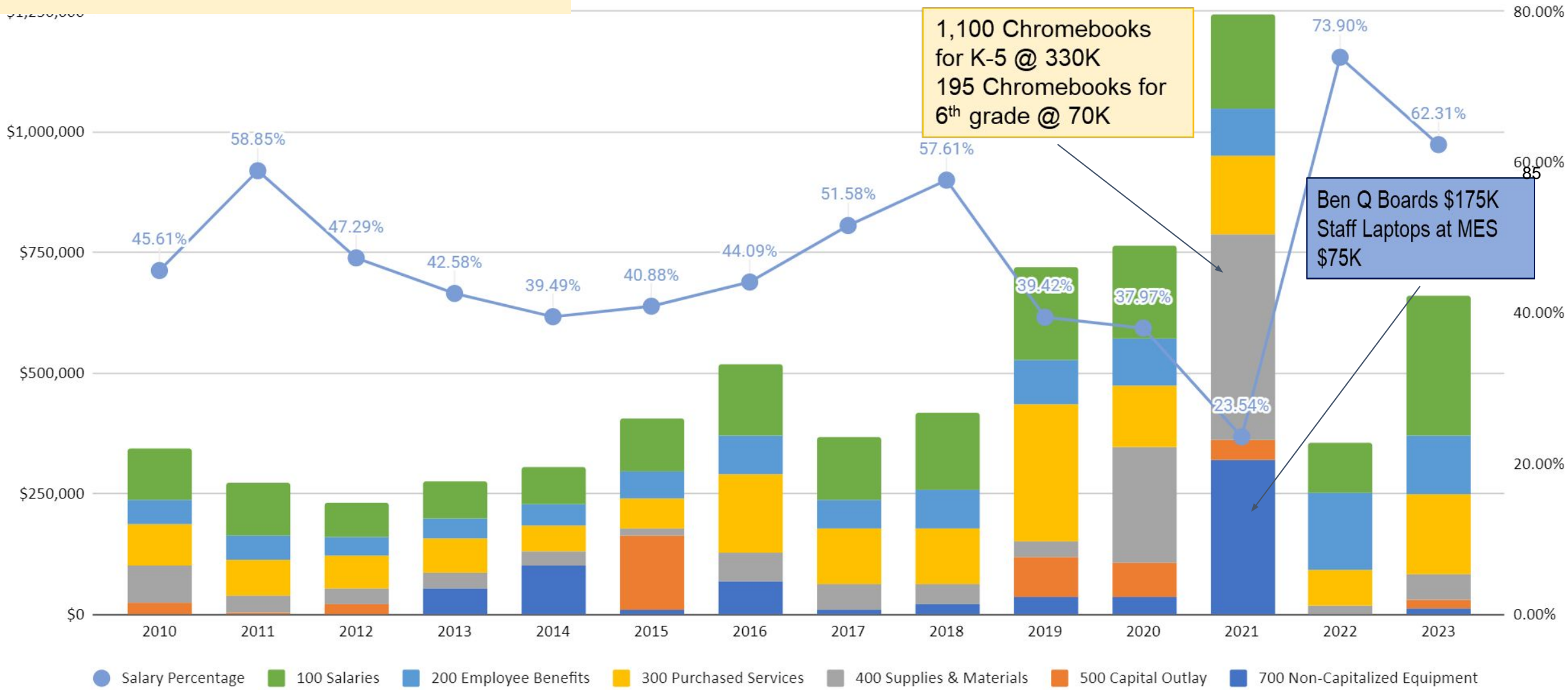
Security

- Fund 10 **Security** Software is classroom facing security ie, filtering, GoGuardian, Gaggle, ⁸⁴ End-User Training
- Fund 10 **Cyber Security** Software is required for our Liability Coverage
- Fund 20 **Security** Software is facility driven, ie., door system, cameras, security system
- Fund 21 **Security** Software is network access control, antivirus, firewall, network monitoring
- Fund 40 Transportation **Security** through cameras and monitoring

All technology related expenses in Functions
2630 Information Systems
2660 Technology
2570 Media Services
2610

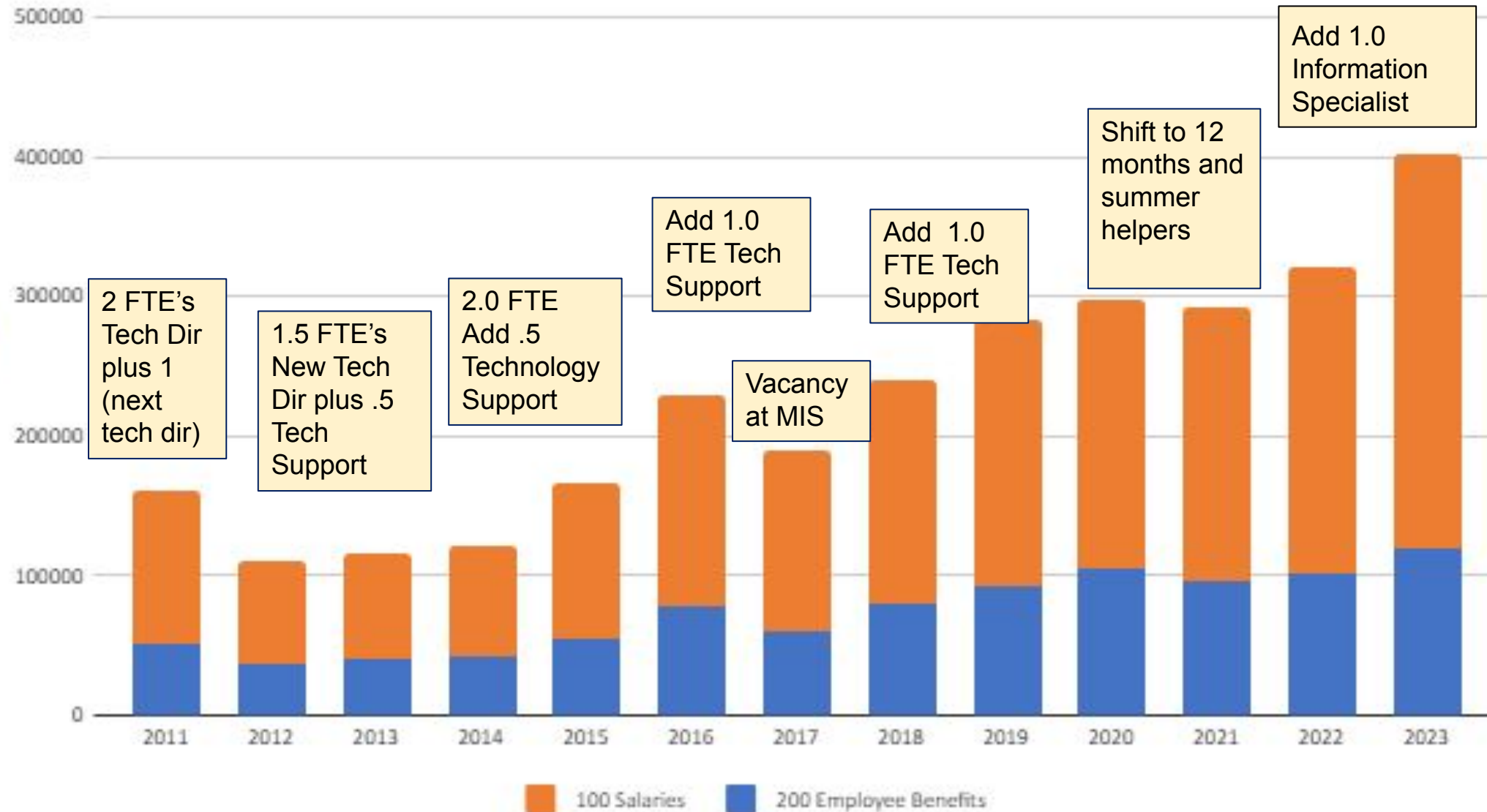
Technology Expenses
Functions 2570, 2610, 2630, 2660
All Objects

Salary and Benefits as a percentage of the whole is represented by the Blue Line. You can see that at one time Salary and Benefits represented approximately 50% of the tech budget.



Function 2660 (2610 for FY20)
Salary and Benefits Only

Technology Expenses 10 Ed Fund and 50 O&M Fund Salary and Benefits Only



2 FTE's
Tech Dir
plus 1
(next
tech dir)

1.5 FTE's
New Tech
Dir plus .5
Tech
Support

2.0 FTE
Add .5
Technology
Support

Add 1.0
FTE Tech
Support

Vacancy
at MIS

Add 1.0
FTE Tech
Support

Shift to 12
months and
summer
helpers

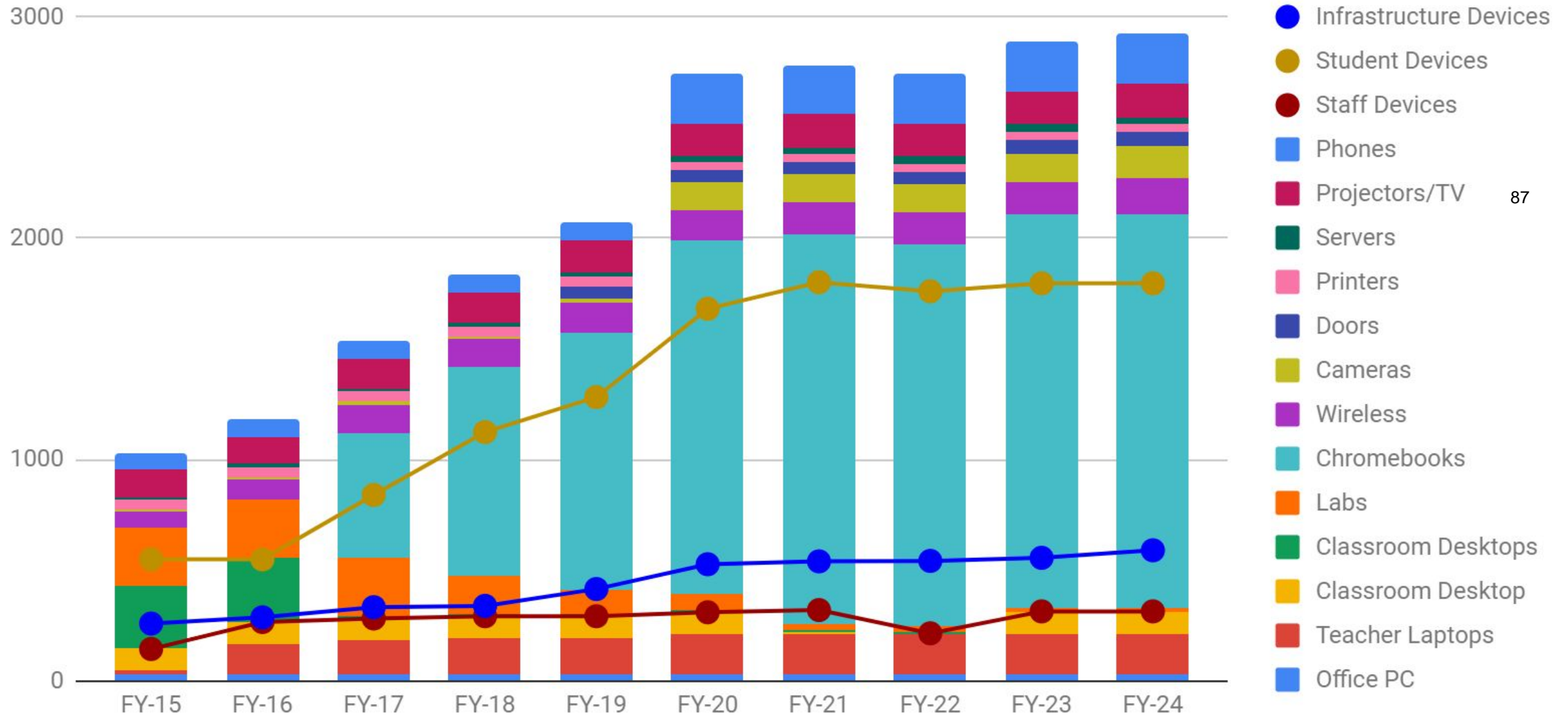
Add 1.0
Information
Specialist

2006 to 2011
there was a tech
director plus a
network
administrator⁸⁶

From 2019 to
2022 there were
3 building tech
and a Admin

In 2023 added
an Information
Student
Specialist

Technology Devices over Time



Technology Devices over Time

	Staff Devices			Student Devices			Infrastructure Devices						
	Office PC	Teacher Laptops	Classroom Desktop	Classroom Desktops	Labs	Chromebooks	Wireless	Cameras	Doors	Printers	Servers	Projectors/TV	Phones
FY-15	26	20	98	288	261	0	72	12	0	46	7	122	8878
FY-16	28	140	98	288	261	0	94	12	0	46	12	123	78
FY-17	28	155	99	12	261	567	126	12	0	46	14	135	81
FY-18	28	164	100	12	168	944	126	12	0	47	16	138	81
FY-19	27	164	101	12	106	1164	138	12	56	47	22	140	81
FY-20	27	182	101	12	75	1594	138	126	56	35	24	148	222
FY-21	29	185	4	8	35	1758	145	126	56	35	30	148	222
FY-22	29	180	6	8	22	1730	145	126	56	35	32	148	222
FY-23	31	180	103	0	16	1780	145	127	64	35	32	153	222
FY-24	31	180	103	0	16	1780	164	142	64	35	32	153	224

Large Project/Purchases FY20-FY26

Leased Purchase

E-Rate Eligible

	Fund	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Notes
Radio Communications	40	\$50,220						Transportation Fund Technology
Bus Cameras	40		\$12,000					Transportation Fund Technology
Bus Barn Cameras	40				\$10,000			Reimbursable through State Report
Firewall (Hardware)	21				\$45,000			Bandwidth Need
Firewall Software	21	3yr inc. w/FW	3yr inc. w/FW	\$8,000	5yr inc. w/FW	\$22,450	\$22,450	Bandwidth Need
Door Access Control	21		\$40,000	\$6,000	\$6,000			Security Upgrade - Door Fobs
Network Security Services	21	\$55,000	\$35,000	\$35,000	\$50,000	\$50,000	\$50,000	Security Compliance (Insurance)
VM Server	20		\$7,000		\$25,000			New Scale VM Server 89
Sever Backup Solution	20		\$26,000	\$7,000	\$7,000			Server Backups
Phones	20							Security Upgrade
Cameras	21	\$20,000	\$20,000		\$12,000			Fund 20 Security Upgrade
Access Points	20			\$86,892				Replacement
Switches	20			\$242,848				Replacement
Network Redesign	20		\$20,000					Security Upgrade
WAN Fiber	20							1995 Replacement (Net \$0)
Internal Wiring	20	\$60,000			\$35,000			Postponed Replacement (FY 20)
Lan fiber	20	\$45,000			\$40,000			Scheduled Upgrade-Erate Exception
Website	10	\$17,600	\$10,600	\$10,600	\$10,600	\$10,600	\$10,600	Ongoing expense
Copiers	10	\$33,019	\$33,019	\$33,019	\$35,000	\$35,000	\$35,000	New Copiers in 2024-25 from Proven IT
Interactive Panel Phase 2	10	\$116,700						2012-2014 Purchase (FY 21)
Staff Laptops	10			\$225,000				Funded over two fiscal years
Office Desktops Replacement	10	\$18,567			\$100,000			Laptop/docking station replacement
Classroom AV Upgrades	10	\$60,000						Required Upgrade
1-4 Student Devices	10			\$100,000	\$100,000	\$100,000	\$100,000	1st grade
5th Grade Chromebooks	10	\$80,375	\$94,283	\$100,000	\$100,000	\$100,000	\$100,000	5th Grade Replacement- Start of 4 year cycle
Kindergarten	10					\$100,000		2024-25 through 2028-29 school years
Classroom Desktops	10	\$48,615						
	TOTAL	\$499,875	\$210,901	\$805,359	\$464,600	\$345,600	\$245,600	

Annual Operational Costs by Function

Technology Software from ED Fund

Software	FY24	Fund
Training Module (shi, cbt)	\$2,995	10-2660-312
Membership COSN	\$340	10-2660-312
HP Network (Proven IT)	\$2,511	10-2660-316
Microsoft (shi)	\$8,989	10-2660-470
VMWare	\$10,782	10-2660-470
Smartdeploy (PDQ)	\$4,286	10-2660-470
Incident iQ Tech	\$3,564	10-2660-470
SSL	\$900	10-2660-470
SYS Cloud Renewal	\$5,500	10-2660-471
CDW Amplified	\$3,240	10-2660-470

Operations Fund

Software	FY24	Fund
Incident iQ Maint	\$1,735	20-2542-470
BAS	\$3,000	20-2542-470
Rival5	\$48,021	20-2544-340

Security Fund

Software	FY24	Fund
Fortinet	\$22,450	21-2546-470
MailPass	\$1,317	21-2546-470
CrowdStrike	\$28,812	21-2546-470
KnowBe4	\$2,233	21-2546-470
Urban Communic	\$11,830	21-2546-470

Other ED-Fund

Software	FY24	Fund
Skyward-Student	\$14,930	10-1101-470 90
Google EDU Plus	\$7,011	10-1101-470
Classlink	\$7,245	10-1101-470
GoGuardian/Stryke	\$14,690	10-1101-470
5 Cast Budget	\$3,718	10-2510-470
5Cast Plus Monthly	\$7,687	10-2510-470
5Sight Analytics	\$7,435	10-2510-470
Incident iQ HR	\$2,082	10-2510-470
Skyward-Fin	\$11,385	10-2510-470
Gaggle	\$4,950	10-2546-470
Website (Apptegy)	\$10,600	10-2633-470
Skylert	\$2,776	10-2633-470
Rival5	\$45,000	10-2630-320

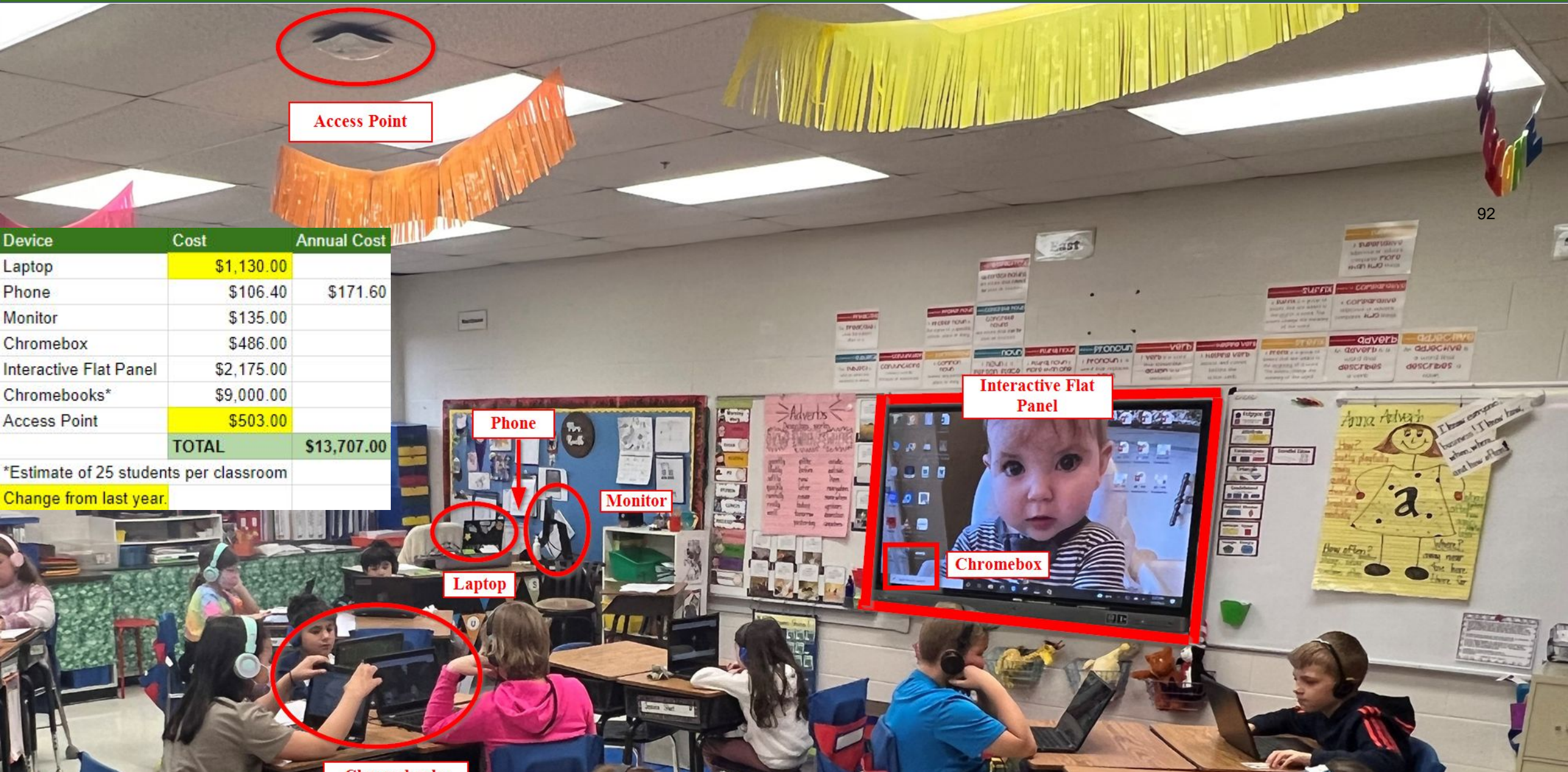
Tentative Chromebook Refresh Plan

Grade	SY2023	SY2024	SY2025	SY2026	SY2027	SY2028
K	300e G2 - SY21	300e G2 - SY21	300e G2 - SY21	500e G4 - SY25	500e G4 - SY25	500e G4 - SY25
1	300e G2 - SY21	500e G3 - SY24	500e G3 - SY25	500e G5 - FY26	500e G6 - FY27	500e G6 - FY28
2	300e G2 - SY21	300e G2 - SY21	500e G3 - SY24	500e G3 - SY25	500e G5 - FY26	500e G6 - FY27
3	300e G2 - SY21	300e G2 - SY21	300e G2 - SY21	500e G3 - SY24	500e G3 - SY25	500e G5 - FY26
4	300e G2 - SY21	300e G2 - SY21	300e G2 - SY21	500e G2 - SY23	500e G3 - SY24	500e G3 - SY25
5	300e G2 - SY21	500e G3 - SY24	500e G3 - SY25	500e G5 - FY26	500e G6 - FY27	500e G7 - FY28
6	500e G2 - SY23	500e G3 - SY24	500e G3 - SY24	500e G3 - SY25	500e G5 - FY26	500e G6 - FY27
7	500e G2 - SY22	500e G2 - SY23	500e G3 - SY24	500e G3 - SY24	500e G3 - SY25	500e G5 - FY26
8	500e G2 - SY20	500e G2 - SY22	500e G2 - SY23	500e G3 - SY24	500e G3 - SY24	500e G3 - SY25

Chromebook Purchasing Plan

	SY2023	SY2024	SY2025	SY2026	SY2027	SY2028
K				500e G4 - SY25		
1st		500e G3 - SY24 (185 count)	500e G4 - SY25	500e G5 - SY26	500e G6 - SY27	500e G7 - SY28
5th	500e G3 - SY24	500e G3 - SY24 (6th) (190 count)	500e G4 - SY25	500e G5 - SY26	500e G6 - SY27	500e G7 - SY28
	150 to 180	300 to 360	300 to 360	450 to 540	300 to 360	300 to 360

FY25 Classroom Technology



Access Point

Device	Cost	Annual Cost
Laptop	\$1,130.00	
Phone	\$106.40	\$171.60
Monitor	\$135.00	
Chromebox	\$486.00	
Interactive Flat Panel	\$2,175.00	
Chromebooks*	\$9,000.00	
Access Point	\$503.00	
TOTAL		\$13,707.00

*Estimate of 25 students per classroom

Change from last year.

Phone

Monitor

Laptop

Interactive Flat Panel

Chromebox

2024 Cyber Attack Statistics by Embroker

Crimeware - Software that will used for malicious purposes

CY-espionage - Access sensitive data for economic gain

DDoS - Disrupt the network

Stolen Assets - Files being unlawfully taken

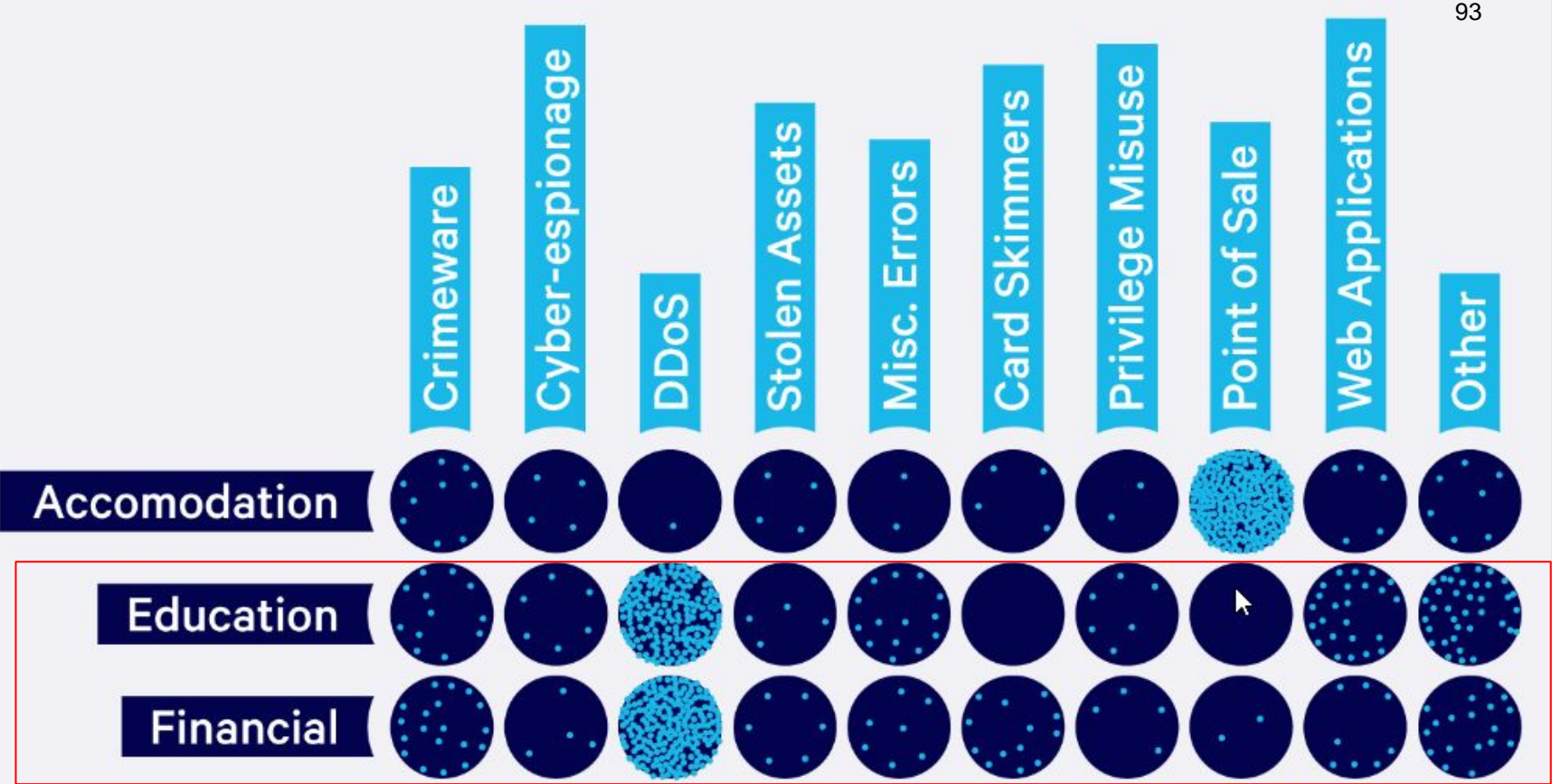
Card Skimming - Reading cards physically

Privilege Misuse - Higher access accounts

P.O.S - Stealing card transactions

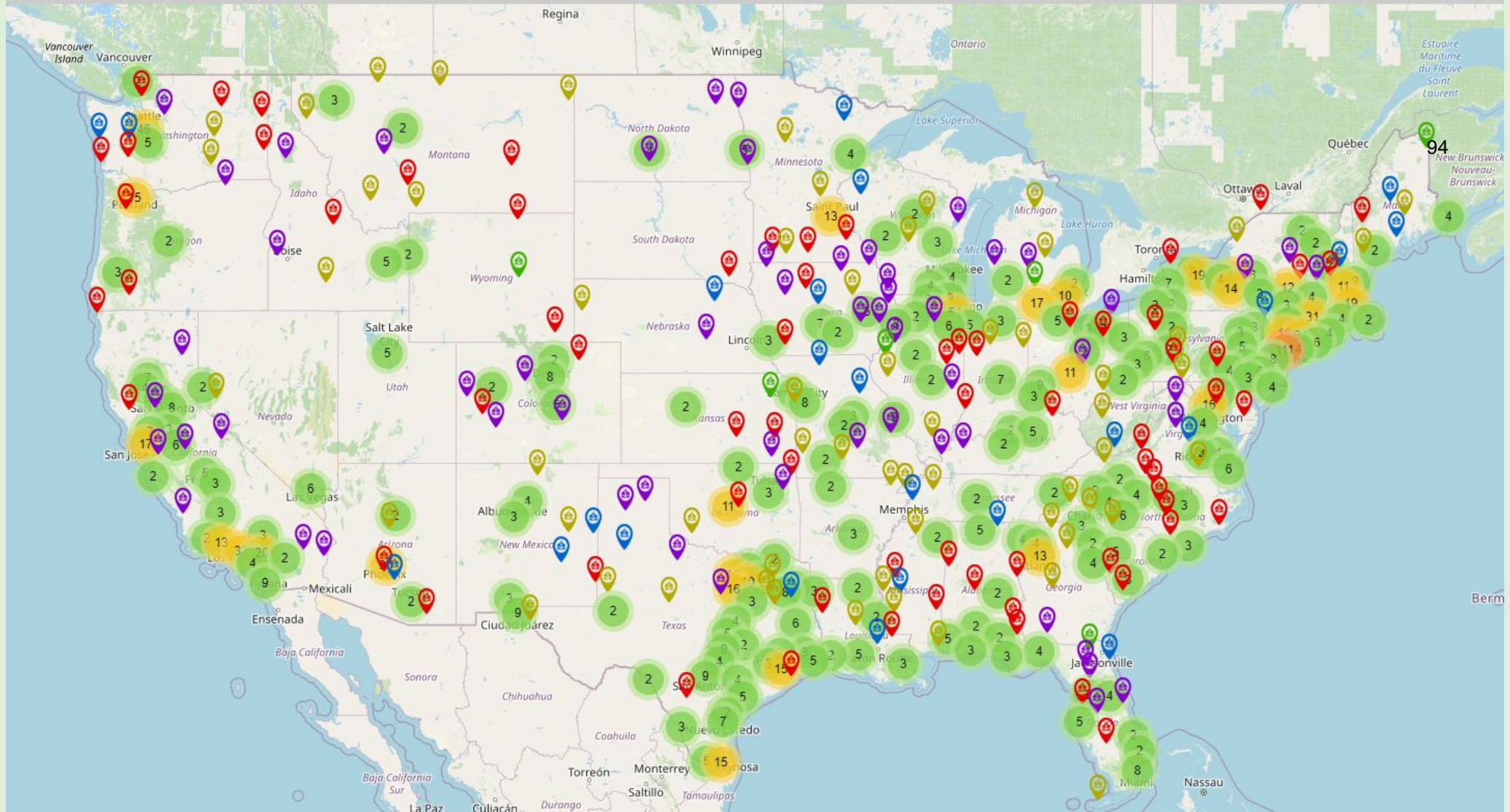
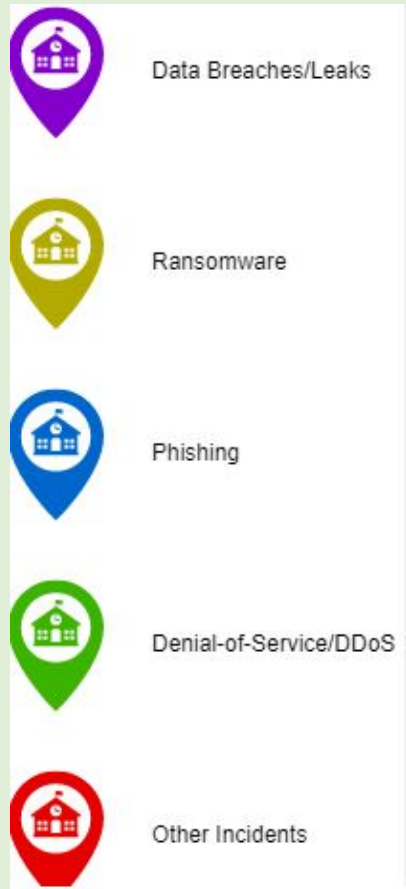
Web App - App made to exploit vulnerabilities

Cyber Incidents By Industry



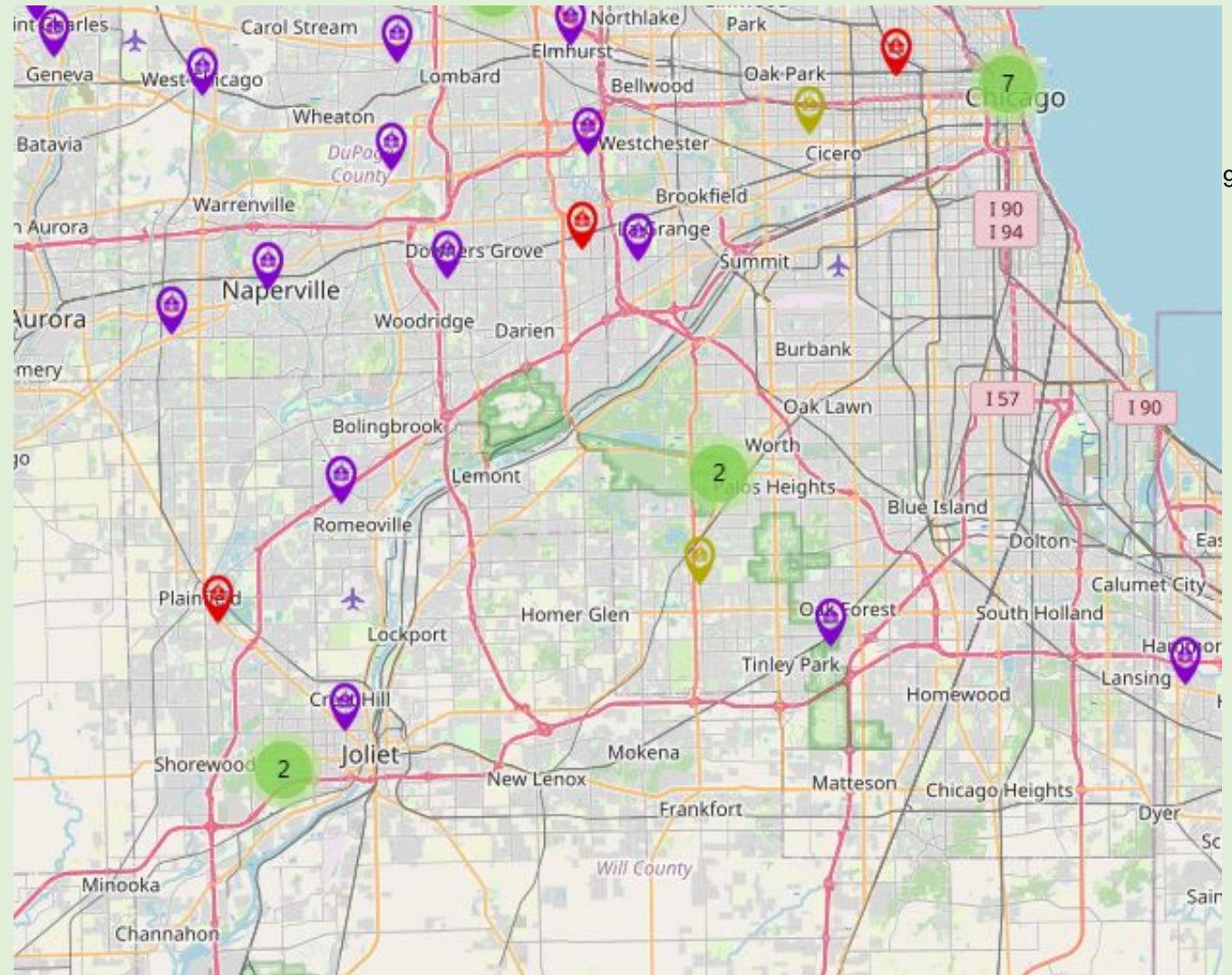
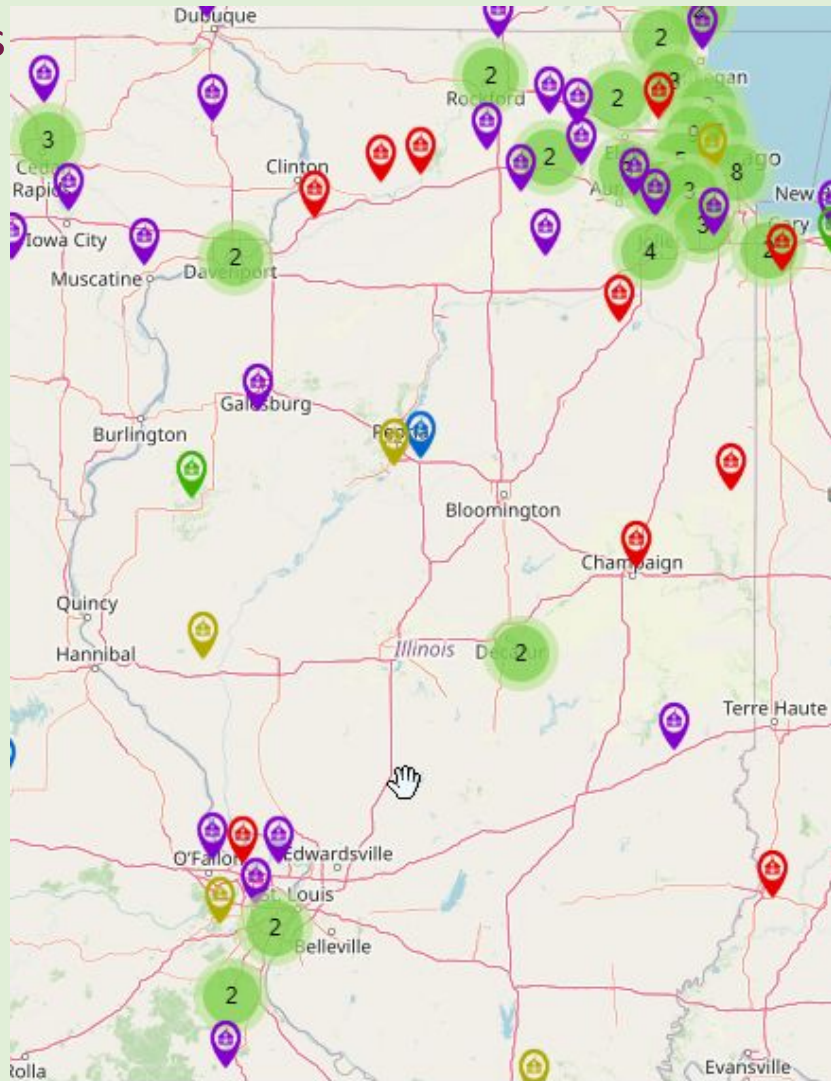
K12six Cyber Incident Map

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K12six Cyber Incident Map

Illinois



Alert from CrowdStrike:

 CSFalconService.exe on  by 

Apr. 26, 2024 09:36:36

Edit status

Investigate ▾

Actions ▾

Tags

false_positive

FC-FP-Non-malicious Activity - Software/Application

Description

A process attempted to modify a registry key or value used by Falcon sensor. This is indicative of an attempt to tamper with Falcon sensor. Investigate the registry operation and process tree.

Summary

96

Severity

● High

Process

CSFalconService.exe

Tactic & technique

[Defense Evasion](#) via [Disable or Modify Tools](#)

Assigned to

CrowdStrike Team

Status

Closed

Apr. 26, 2024 09:36:36



Defense Evasion via Disable or Modify Tools



Description

A process attempted to modify a registry key or value used by Falcon sensor. This is indicative of an attempt to tamper with Falcon sensor. Investigate the registry operation and process tree.



Triggering indicator Command line

"C:\Program Files\CrowdStrike\CSFalconService.exe"



Timeline Details from CrowdStrike

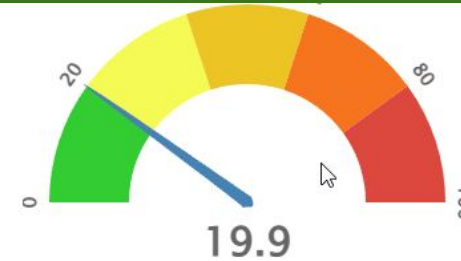
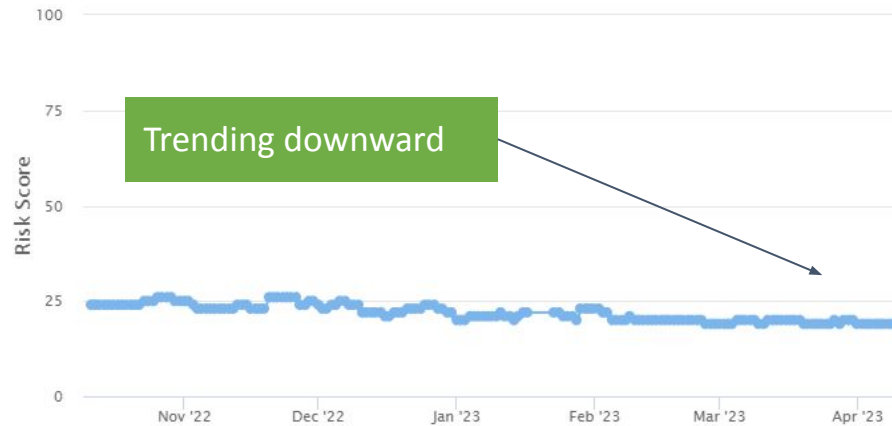
The screenshot displays a vertical timeline of five events, all occurring on April 26, 2024, at 09:37:45. The events are listed on the right side of the timeline, each preceded by a red box highlighting the event details. The events are:

- Assigned user email: [redacted]@crowdstrike.com
- Assigned to CrowdStrike Team by [redacted]
- Status changed to Closed by [redacted]
- Added tag false_positive by [redacted]
- Added tag FC-FP-Non-malicious Activity - Software/Application by [redacted]

What Happened?

- Something tried to close or modify the CrowdStrike Sensor. A common tactic for malicious activity to avoid detection.
- The case was open at 9:36:36 AM
- It was assigned, processed by an API, and determined to be a false positive.
- CrowdStrike was able to determine, from the signature of the process trying to close or modify the sensor, that it was non-malicious.
- By 9:37:45, the case was closed. Just a little over a minute.

KnowBe4 (April 2023)



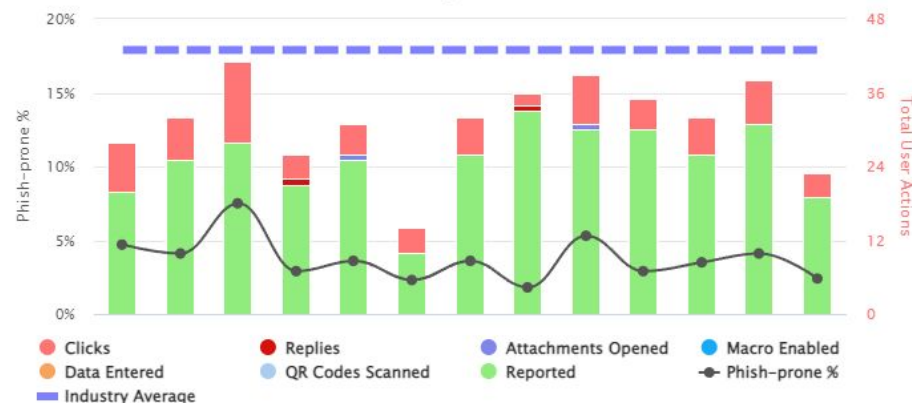
See our [Virtual Risk Officer \(VRO\) Guide](#) for details about how Risk Scores are calculated.

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Phishing

Phishing Security Tests – Last 6 Months

79 Clicks, 2 Replies, 2 Attachments Opened, 0 Macro Enabled, 0 Data Entered, 0 QR Codes Scanned, 324 Reported



Industry Benchmark Data ?

Account Average Phish-prone %	11.8%
Last Campaign Phish-prone %	2.4%
Industry Phish-prone %	17.9%

Industry: Education

Organization Size: Small (<250 user)

Program Maturity: 90 Day

We are performing better than industry average

Green (pass) - reported

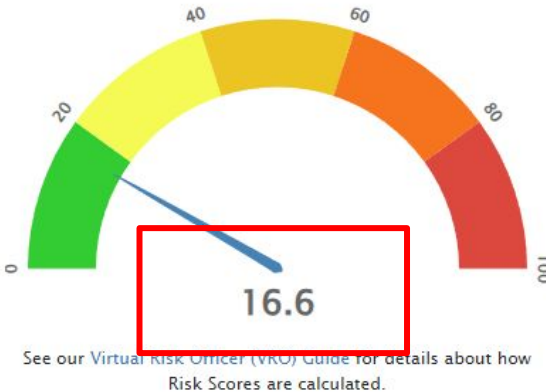
Red - replied to email

Pink - click on the link inside the email

Orange - click on the bait and entered data when asked

KnowBe4 (May 2024)

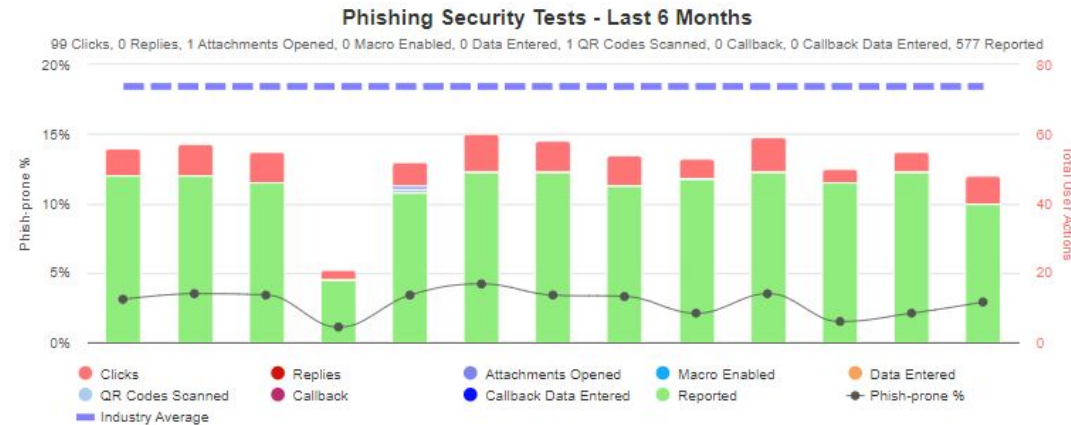
Organization's Risk Score



100

As a District, we are trending downwards

Phishing



Your Organization

Account Average Phish-prone %

4.5%

Last Campaign Phish-prone %

2.2%

Industry Benchmark Data

Show in chart

Industry Phish-prone %

18.4%

Industry

Education

Organization Size

Small (<250 users)

Program Maturity

90 Day

As a District performing better than Industry Benchmark

Industry Benchmark going up compared to last year

KnowBe4

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Mar

FBI Warns that PYSA Ransomware is Targeting Schools

Stu Sjouwerman

Tweet

Share

Like 7

Share

The FBI has warned of a wave of **ransomware** attacks against schools and other entities across the United States and the UK.

"FBI reporting has indicated a recent increase in PYSA ransomware targeting education institutions in 12 US states and the United Kingdom," the Bureau says. "PYSA, also known as Mespinoza, is a malware capable of exfiltrating data and encrypting users' critical files and data stored on their systems. The unidentified cyber actors have specifically targeted higher education, K-12 schools, and seminaries. These actors use PYSA to exfiltrate data from victims prior to encrypting victim's systems to use as leverage in eliciting ransom payments."





Human Error
Phishing Email

As in most ransomware incidents, the criminals in this case usually gain access via exposed RDP ports or through phishing emails.

Alert from Verity IT Dark Web Monitor:


Daily Dark Web Compromise Report External Fortigate-VerityIT x

 **Dark Web Monitoring** <noreply@idagent.com>
to me ▾ Wed, Apr 24, 10:23 AM (11 days ago) ☆102 ↻ ⋮

 Verity IT

Dear Lincoln Henson,

We detected 1 new compromised record(s) associated with your domain(s) or IP(s) in the past 24 hours. This email contains links to the 10 most recently detected compromised records. The oldest record detected has an associated date of 04/22/24. To view an inclusive list of all compromises from 04/22/24 to 04/22/24 click [Here](#).

- [04/22/24](#)  [@mokena159.org](#)

To view the details of these records, please login to Dark Web ID.

[Sign In](#)

This daily summary email will only be sent if compromised records were detected in the past 24 hours.

To unsubscribe from these notifications, please contact support@idagent.com

Verity scans the dark web for data that has our domain name attached to in (mokena159.org) and notifies Tech Support of the hit
Also scans for personal identifiable information on the dark web

Alert from Verity IT Dark Web Monitor:

Date Added 04/23/24	Date Found 04/22/24
Compromise combolist	Email Domain / IP Address [REDACTED]@mokena159.org
Password Hit [REDACTED]****	
Record Status * Resolved ▼	
Add a Note [REDACTED]	Notes 04/24/24 added by Henson, Lincoln (lincoln@mokena159.org): Status changed to In progress. 05/05/24 added by Henson, Lincoln (lincoln@mokena159.org): Updated password

ECF/FCC Funding: Round 3

What is it?

- Emergency Connectivity Fund program administered by the USAC with oversight by the FCC.
- Funding to help schools and libraries keep students, staff, and patrons connected during the COVID-19 health emergency¹⁰⁴
- The Emergency Connectivity Fund Program will reimburse schools and libraries for the reasonable costs of eligible equipment and broadband connections used to help students, staff, and patrons who otherwise lack access to be able to engage in remote learning.

Who is eligible, what is covered?

- Schools and libraries – including primary and secondary schools – that provided off-site broadband service and connected devices to students, staff, and patrons who would otherwise lack access during the COVID-19 health emergency.
- The fund will reimburse reasonable costs of eligible equipment such as Wi-Fi hotspots, modems, routers, devices that combine a modem and router, connected devices, and eligible broadband connections.

What happened with Mokena?

- The previous director filed an application for the 3 round of funding for \$94k worth of equipment. There was not any guarantee this would have been funded for us at Mokena but it was.
- We were able to amend the original application with the vendor and our E-Rate consultant to apply the funding towards part of the FY24 Chromebooks!

New Information Student Specialist

First Year Update

Primary Objective:

- Assist the Director of Technology, Administration, and Staff with the coordination and oversight of District data systems and ensure the security and integrity of District information.

Essential Job Functions:

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1. Responsible for completing a variety of local, state and federally mandated reports.
2. Identifies issues relating to work related software (i.e. student management & information systems, employee databases) for the purpose of resolving user problems.
3. Perform year-end processes connected with the district's data systems.
4. Assists with the set-up, collection, and processing of student assessment data and accounts for the purpose of providing an efficient system and communicating information.
5. Supports and troubleshoots the Student Management System (Skyward) and District web-based IEP program (EasyIEP) for the purpose of managing large amounts of information in an efficient and accurate manner.
6. Manage ancillary systems and connections to the student management system.
7. Inputs all district testing information and analyzes data as requested.
8. Processes necessary paperwork and performs data entry on the Student Management System for the purpose of facilitating timely and accurate student enrollment.
9. Retrieves and modifies data (e.g. student demographic data, testing results) from a variety of electronic sources as directed.
10. Ensures security and confidentiality of district data.
11. Prepares a variety of materials (e.g. procedures, system level documentation, reports, memos, etc.) for the purpose of providing written reference and/or conveying information.

Sources

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[2024 Must-Know Cyber attack Statistics and Trends by Embroker](#)

[K12 SIX Cyber Incident \(2016-2022\) Map](#)

[KnowBe4 FBI Warns that PYSA Ransomware is Targeting Schools](#)