

District Type:

☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division

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

Accounting Basis:

☒ Cash
☐ Accrual

Is this an amended budget? _____

Date of Amended Budget: _____

(MM/DD/YY)

District Name:

Community Unit School District No 196

District RCDT No:

50082196026

Balanced budget; no Deficit Reduction Plan is required.

Budget of _____ Community Unit School District No 196, County of _____ Saint Clair,
 State of Illinois, for the Fiscal Year beginning _____ July 1, 2026 and ending _____ June 30, 2027.

WHEREAS the Board of Education of _____ Community Unit School District No 196,
 County of _____ Saint Clair, 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 _____ 29 day of _____ September, 20 26,
 notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be
 beginning _____ July 1, 2026 and ending _____ June 30, 2027.

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this _____ 29 day of _____ September, 20 26
 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

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

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

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

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

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

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

Budget Summary

A		B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.</i>											
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, 2026		5,246,481	496,234	79,782	452,724	2,464,404	210,574	4,465,768	1,325,619	484,617	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	3,508,746	718,699	1,499,757	272,020	328,269	10,000	119,005	1,252,090	79,005	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000										
7	STATE SOURCES	3000	128,000	0	0	0	0	0	0	0	0	
8	FEDERAL SOURCES	4000	7,258,371	50,000	0	363,000	7,000	0	0	0	0	
9	Total Direct Receipts/Revenues ¹		1,301,015	0	0	0	0	0	0	0	0	
10	Total Direct Receipts/Revenues ¹		12,196,132	768,699	1,499,757	635,020	335,269	10,000	119,005	1,252,090	79,005	
11	Receipts/Revenues for "On Behalf" Payments ²	3998										
12	Total Receipts/Revenues		12,196,132	768,699	1,499,757	635,020	335,269	10,000	119,005	1,252,090	79,005	
13	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
14	INSTRUCTION	1000	6,870,033				742,145			252,000		
15	SUPPORT SERVICES	2000	4,406,953	671,269		866,000	533,975	7,000		897,136	0	
16	COMMUNITY SERVICES	3000	21,500	0	0	0	0	0	0	0	0	
17	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	123,800	0	0	0	0	0	0	0	0	
18	DEBT SERVICES	5000	0	0	1,501,115	0	0	0	0	0	0	
19	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0	0	0	0	
20	Total Direct Disbursements/Expenditures ⁹		11,422,286	671,269	1,501,115	866,000	1,276,120	7,000		1,149,136	0	
21	Disbursements/Expenditures for "On Behalf" Payments ²	4180		0	0	0	0	0		0	0	
22	Total Disbursements/Expenditures		11,422,286	671,269	1,501,115	866,000	1,276,120	7,000		1,149,136	0	
23	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		773,846	97,430	(1,358)	(230,980)	(940,851)	3,000	119,005	102,954	79,005	
24	OTHER SOURCES/USES OF FUNDS											
25	OTHER SOURCES OF FUNDS (7000)											
26	PERMANENT TRANSFER FROM VARIOUS FUNDS											
27	Abolishment the Working Cash Fund ¹⁶	7110										
28	Abatement of the Working Cash Fund ¹⁶	7110										
29	Transfer of Working Cash Fund Interest	7120										
30	Transfer Among Funds	7130										
31	Transfer of Interest	7140										
32	Transfer From Capital Projects Fund to O&M Fund	7150		0								
33	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
34	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170										
35	SALE OF BONDS (7200)											
36	Principal on Bonds Sold ⁴	7210										
37	Premium on Bonds Sold	7220										
38	Accrued Interest on Bonds Sold	7230										
39	Sale or Compensation for Fixed Assets ⁵	7300										
40	Transfer to Debt Service to Pay Principal on Leases	7400			0							
41	Transfer to Debt Service to Pay Interest on Leases	7500			0							
42	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
43	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
44	Transfer to Capital Projects Fund	7800						0				
45	ISBE Loan Proceeds	7900										
46	Other Sources Not Classified Elsewhere	7990										
	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 6-10 and EstExp 11-19 tabs.</i>												
Description: Enter Whole Numbers Only		Act #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
2	OTHER USES OF FUNDS (8000)											
47	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
49	Abolishment or Abatement of the Working Cash Fund ¹⁵	8110							0			
50	Transfer of Working Cash Fund Interest	8120							0			
51	Transfer Among Funds	8130										
52	Transfer of Interest ⁶	8140										
53	Transfer from Capital Projects Fund to O&M Fund	8150										
54	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
55	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and	8170										
56	Int Proceeds to Debt Service Fund	8410										
57	Taxes Pledged to Pay Principal on Leases	8420										
58	Grants/Reimbursements Pledged to Pay Principal on Leases	8430										
59	Other Revenues Pledged to Pay Principal on Leases	8440										
60	Fund Balance Transfers Pledged to Pay Principal on Leases	8510										
61	Taxes Pledged to Pay Interest on Leases	8520										
62	Grants/Reimbursements Pledged to Pay Interest on Leases	8530										
63	Other Revenues Pledged to Pay Interest on Leases	8540										
64	Fund Balance Transfers Pledged to Pay Interest on Leases	8610										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8620										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8630										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8640										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8710										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8720										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8730										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8740										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8810										
73	Taxes Transferred to Pay for Capital Projects	8820										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8830										
75	Other Revenues Pledged to Pay for Capital Projects	8840										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8910										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8990										
78	Other Uses Not Classified Elsewhere											
79	Total Other Uses of Funds ⁹	0	0	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	0	0
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2027	6,020,327	593,664	78,424	221,744	1,523,553	213,574	4,584,773	1,428,573	563,622		
82	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2026	239,808										
83	RECEIPTS/REVENUES (For Student Activity Funds)	1799	1,285,000									
84	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)	1999	0									
85	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures	1,285,000										
86	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2027	1,524,808										
87												
88												
89												
90												

Budget Summary

A		B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on ExtRev 6-10 and ExtExp 11-19 tabs.</i>	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
2	Description: Enter Whole Numbers Only											
Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2026												
91	Student Activity Funds		5,486,289	496,234	79,782	452,724	2,464,404	210,574	4,465,768	1,325,619	484,617	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	4,793,746	718,699	1,499,757	272,020	328,269	10,000	119,005	1,252,090	79,005	
94	ANOTHER DISTRICT	2000	128,000	0	0	0	0	0	0	0	0	
95	STATE SOURCES	3000	7,258,371	50,000	0	363,000	7,000	0	0	0	0	
96	FEDERAL SOURCES	4000	1,301,015	0	0	0	0	0	0	0	0	
97	Total Direct Receipts/Revenues ¹		13,481,132	768,699	1,499,757	635,020	335,269	10,000	119,005	1,252,090	79,005	
98	Receipts/Revenues for "On Behalf" Payments ²	3998	0	0	0	0	0	0	0	0	0	
99	Total Receipts/Revenues		13,481,132	768,699	1,499,757	635,020	335,269	10,000	119,005	1,252,090	79,005	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	6,870,033				742,145			252,000		
102	SUPPORT SERVICES	2000	4,406,953	671,269		866,000	533,975	7,000		897,136	0	
103	COMMUNITY SERVICES	3000	21,500	0	0	0	0	0	0	0	0	
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	123,800	0	0	0	0	0	0	0	0	
105	DEBT SERVICES	5000	0	0	1,501,115	0	0	0	0	0	0	
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0	0	0	0	
107	Total Direct Disbursements/Expenditures ⁹		11,422,286	671,269	1,501,115	866,000	1,276,120	7,000		1,149,136	0	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0	0	0	0	
109	Total Disbursements/Expenditures		11,422,286	671,269	1,501,115	866,000	1,276,120	7,000		1,149,136	0	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		2,058,846	97,430	(1,358)	(230,980)	(940,851)	3,000	119,005	102,954	79,005	
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, 2027		7,545,135	593,664	78,424	221,744	1,523,553	213,574	4,584,773	1,428,573	563,622	
119												
120	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
121			(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
122												
123	Object Name											
124	Salaries	100	8,012,598	235,769		7,500		0		888,636	0	9,144,503
125	Employee Benefits	200	1,145,698	73,000		0	1,276,120	0		0	0	2,494,818
126	Purchased Services	300	652,400	0	0	805,000		0		260,500	0	1,717,900
127	Supplies & Materials	400	942,450	197,500		53,500		0		0	0	1,193,450
128	Capital Outlay	500	110,400	165,000		0		7,000		0	0	282,400
129	Other Objects	600	558,740	0	1,501,115	0	0	0		0	0	2,059,855
130	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
131	Termination Benefits	800	0	0		0		0		0	0	0
132	Total Expenditures		11,422,286	671,269	1,501,115	866,000	1,276,120	7,000		1,149,136	0	16,892,926

1	A	B	C	D	E	F	G	H	I	J	K
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										
4	as of July 1, 2026		5,296,886	496,234	79,782	434,345	2,432,377	210,574	4,465,768	1,325,619	484,617
5	Total Direct Receipts & Other Sources ⁸		12,196,132	768,699	1,499,757	635,020	335,269	10,000	119,005	1,252,090	79,005
6	OTHER RECEIPTS										
7	Interfund Loans Payable (Loans from Other Funds)	411									
8	Interfund Loans Receivable (Repayment of Loans)	141									
9	Notes and Warrants Payable	433									
10	Other Current Assets	199									
11	Total Other Receipts		0	0	0	0	0	0	0	0	0
12	Total Direct Receipts, Other Sources, & Other Receipts		12,196,132	768,699	1,499,757	635,020	335,269	10,000	119,005	1,252,090	79,005
13	Total Amount Available		17,493,018	1,264,933	1,579,539	1,069,365	2,767,646	220,574	4,584,773	2,577,709	563,622
14	Total Direct Disbursements & Other Uses ⁹		11,422,286	671,269	1,501,115	866,000	1,276,120	7,000	0	1,149,136	0
15	OTHER DISBURSEMENTS										
16	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
17	Interfund Loans Payable (Repayment of Loans)	411									
18	Notes and Warrants Payable	433									
19	Other Current Liabilities	499									
20	Total Other Disbursements		0	0	0	0	0	0	0	0	0
21	Total Direct Disbursements, Other Uses, & Other Disbursements		11,422,286	671,269	1,501,115	866,000	1,276,120	7,000	0	1,149,136	0
22	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2027		6,070,732	593,664	78,424	203,365	1,491,526	213,574	4,584,773	1,428,573	563,622
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2026		249,194								
24	Total Direct Receipts & Other Sources ⁸		1,285,000								
25	Total Other Receipts		1,534,194								
26	Total Direct Disbursements & Other Uses ⁹		0								
27	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2027		1,534,194								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2026		5,546,080	496,234	79,782	434,345	2,432,377	210,574	4,465,768	1,325,619	484,617
30	Total Direct Receipts & Other Sources ⁸		13,481,132	768,699	1,499,757	635,020	335,269	10,000	119,005	1,252,090	79,005
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		13,481,132	768,699	1,499,757	635,020	335,269	10,000	119,005	1,252,090	79,005
33	Total Amount Available		19,027,212	1,264,933	1,579,539	1,069,365	2,767,646	220,574	4,584,773	2,577,709	563,622
34	Total Direct Disbursements & Other Uses ⁹		11,422,286	671,269	1,501,115	866,000	1,276,120	7,000	0	1,149,136	0
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		11,422,286	671,269	1,501,115	866,000	1,276,120	7,000	0	1,149,136	0
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2027		7,604,926	593,664	78,424	203,365	1,491,526	213,574	4,584,773	1,428,573	563,622

1	A	B	C	D	E	F	G	H	I	J	K
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	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹ (1110-1120)	-	2,554,197	638,549	1,490,757	255,420	125,028		63,855	1,200,090	63,855
6	Leasing Purposes Levy ¹²	1130	63,855								
7	Special Education Purposes Levy	1140	51,084								
8	FICA and Medicare Only Levies	1150					62,578				
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		2,669,136	638,549	1,490,757	255,420	187,606	0	63,855	1,200,090	63,855
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220	6,100	1,150	4,000	600	900	0	150	2,000	150
16	Corporate Personal Property Replacement Taxes ¹³	1230	410,510				54,763				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		416,610	1,150	4,000	600	55,663	0	150	2,000	150
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312	10,000								
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		10,000								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									

1	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	250,000	20,000	5,000	5,000	85,000	10,000	55,000	50,000	15,000
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	Total Earnings on Investments		250,000	20,000	5,000	5,000	85,000	10,000	55,000	50,000	15,000
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	50,000								
71	Sales to Pupils - Breakfast	1612									
72	Sales to Pupils - A la Carte	1613									
73	Sales to Pupils - Other (Describe & Itemize)	1614									
74	Sales to Adults	1620									
75	Other Food Service (Describe & Itemize)	1690									
76	Total Food Service		50,000								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711	23,000								
79	Admissions - Other	1719									
80	Fees	1720	18,000								
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790									
83	Student Activity Fund Revenues	1799	1,285,000								
84	Total District/School Activity Income (without Student Activity Funds 1799)		41,000	0							
85	Total District/School Activity Income (with Student Activity Funds 1799)		1,326,000								
86	TEXTBOOK INCOME	1800									
87	Textbook Rentals - Regular Textbooks	1811	24,000								
88	Textbook Rentals - Summer School Textbooks	1812									
89	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
90	Textbook Rentals - Other (Describe & Itemize)	1819									
91	Textbook Sales - Regular Textbooks	1821									
92	Textbook Sales - Summer School	1822									
93	Textbook Sales - Adult/Continuing Education	1823									
94	Textbook Sales - Other (Describe & Itemize)	1829									
95	Other Textbook Income (Describe & Itemize)	1890									
96	Total Textbooks		24,000								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910									
99	Contributions and Donations from Private Sources	1920									
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940									
102	Refund of Prior Year's Expenditures	1950									
103	Payments of Surplus Moneys from TIF Districts	1960									
104	Drivers' Education Fees	1970	3,000								
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983									
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993									
110	Other Local Revenues (Describe & Itemize)		45,000	59,000		11,000					
111	Total Other Revenue from Local Sources	1999	48,000	59,000	0	11,000	0	0	0	0	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 (without Student Activity Funds 1799)	1000	3,508,746	718,699	1,499,757	272,020	328,269	10,000	119,005	1,252,090	79,005
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		4,793,746								
114	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
115	Flow-Through Revenue from State Sources	2100	128,000								
116	Flow-Through Revenue from Federal Sources	2200									
117	Other Flow-Through Revenue (Describe & Itemize)	2300									
118	Total Flow-Through Receipts/Revenues From One District to Another District	2000	128,000	0		0	0				
119	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
120	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
121	Evidence Based Funding Formula (Section 18.8.15)	3001	6,859,163								
122	Reorganization Incentives (Accounts 3005-3021)	3005									
123	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		6,859,163	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private/Public Facility Tuition	3100	89,000								
128	Special Education - Orphanage - Individual	3120									
129	Special Education - Orphanage - Summer Individual	3130									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		89,000	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	35,000								
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECGP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		35,000	0		0	0				
141	State Free Lunch & Breakfast	3360	6,000								
142	School Breakfast Initiative	3365									
143	Driver Education	3370	5,000								
144	Adult Education (from ICCB)	3410									
145	Adult Education - Other (Describe & Itemize)	3499									
146	TRANSPORTATION										
147	Transportation - Regular and Vocational	3500									
148	Transportation - Special Education	3510				180,000					
149	Transportation - Other (Describe & Itemize)	3599				160,000					
150	Total Transportation		0	0		340,000	0				
151	Learning Improvement - Change Grants	3610									
152	Scientific Literacy	3660									
153	Truant Alternative/Optional Education	3695									
154	Early Childhood - Block Grant	3705	264,208			23,000	7,000				
155	Chicago General Education Block Grant	3705									
156	Chicago General Education Services Block Grant	3766									
157	School Safety & Educational Improvement Block Grant	3767									
158	Technology - Technology for Success	3775									
159	State Charter Schools	3780									
160	Extended Learning Opportunities - Summer Bridges	3815									
161	Infrastructure Improvements - Planning/Construction	3920									

A		B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
162	School Infrastructure - Maintenance Projects	3925		50,000							
163	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
164	Total Restricted Grants-In-Aid		399,208	50,000	0	363,000	7,000	0	0	0	0
165	Total Receipts/Revenues from State Sources	3000	7,258,371	50,000	0	363,000	7,000	0	0	0	0
166	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
167	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
168	Federal Impact Aid	4001									
169	Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4009									
170	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
171	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
171	(4045-4090)										
172	Head Start	4045									
173	Construction (Impact Aid)	4050									
174	MAGNET	4060									
175	Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4090									
176	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
177	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL										
177	GOVT. THRU THE STATE (4100-4999)										
178	TITLE V										
179	Title V - Flexibility and Accountability	4100									
180	Title V - SEA Projects	4105									
181	Title V - Rural Education Initiative (REI)	4107									
182	Title V - Other (Describe & Itemize)	4199									
183	Total Title V		0	0		0	0				
184	FOOD SERVICE										
185	Breakfast Start-Up Expansion	4200									
186	National School Lunch Program	4210	365,000								
187	Special Milk Program	4215									
188	School Breakfast Program	4220	120,000								
189	Summer Food Service Admin./Program	4225									
190	Child and Adult Care Food Program	4226									
191	Fresh Fruit and Vegetables	4240									
192	Food Service - Other (Describe & Itemize)	4299									
193	Total Food Service		485,000				0				
194	TITLE I										
195	Title I - Low Income	4300		336,506							
196	Title I - Low Income - Neglected, Private	4305									
197	Title I - Migrant Education	4340									
198	Title I - Other (Describe & Itemize)	4399									
199	Total Title I			336,506		0	0				
200	TITLE IV										
201	Title IV - Student Support & Academic Enrichment Grant	4400	22,211								
202	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
203	Title IV - 21st Century	4421									
204	Title IV - Other (Describe & Itemize)	4499									
205	Total Title IV		22,211	0		0	0				
206	FEDERAL - SPECIAL EDUCATION										
207	Federal Special Education - Preschool Flow-Through	4600	14,226								
208	Federal Special Education - Preschool Discretionary	4605									
209	Federal Special Education - IDEA Flow Through	4620	258,525								
210	Federal Special Education - IDEA Room & Board	4625									

A		B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only		Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
211	Federal Special Education - IDEA Discretionary	4630									
212	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
213	Total Federal Special Education		272,751	0			0				
214	CTE - PERKINS										
215	CTE - Perkins-Title III-E Tech Prep	4770									
216	CTE - Other (Describe & Itemize)	4799									
217	Total CTE - Perkins		0	0			0				
218	Federal - Adult Education	4810									
219	Qualified Zone Academy Bond Tax Credits	4866									
220	Qualified School Construction Bond Credits	4867									
221	Build America Bond Tax Credits	4868									
222	Build America Bond Interest Reimbursement	4869									
223	Total Stimulus Programs		0	0	0	0	0	0		0	0
224	Race to the Top Program	4901									
225	Race to the Top - Preschool Expansion Grant	4902									
226	Title III - Instruction for English Learners & Immigrant Students	4905									
227	Title III - English Language Acquisition	4909									
228	McKinney Education for Homeless Children	4920									
229	Title II - Eisenhower - Professional Development Formula	4930									
230	Title II - Teacher Quality	4932	34,547								
231	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
232	Federal Charter Schools	4960									
233	State Assessment Grants	4981									
234	Grant for State Assessments and Related Activities	4982									
235	Medicaid Matching Funds - Administrative Outreach	4991	150,000								
236	Medicaid Matching Funds - Fee-For-Service Program	4992									
237	Other Restricted Grants Received from Fed Govt. thru State (Describe & Itemize)	4998									
238	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,301,015	0	0	0	0	0		0	0
239	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,301,015	0	0	0	0	0	0	0	0
240	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		12,196,132	768,699	1,499,757	635,020	335,269	10,000	119,005	1,252,090	79,005
241	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		13,481,132								

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only										
3	10 - EDUCATIONAL FUND (ED)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	3,060,936	405,410	72,000	118,000	1,850	1,750			3,659,946
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	222,711	55,260	4,150	4,000					286,121
8	Special Education Programs (Functions 1200 - 1220)	1200	1,454,997	208,578	5,000	500					1,669,075
9	Special Education Programs Pre-K	1225	30,086	0							30,086
10	Remedial and Supplemental Programs K-12	1250	165,723	50	6,500						172,273
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	155,699	24,400	23,000	19,000		1,000			223,099
14	Interscholastic Programs	1500	145,765	22,800	95,000	50,000		100			313,665
15	Summer School Programs	1600	945	150							1,095
16	Gifted Programs	1650			0						0
17	Driver's Education Programs	1700	65,173	11,000	1,000	3,500					80,673
18	Bilingual Programs	1800	3,000	1,000							4,000
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912						430,000			430,000
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/Op Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	Total Instruction ¹⁴ (Without Student Activity Funds 1999)	1000	5,305,035	728,648	206,650	195,000	1,850	432,850	0	0	6,870,033
35	Total Instruction (With Student Activity Funds 1999)	1000	5,305,035	728,648	206,650	195,000	1,850	432,850	0	0	6,870,033
36	SUPPORT SERVICES (ED)	2000									
37	SUPPORT SERVICES - Pupil	2100									
38	Attendance & Social Work Services	2110	174,801	21,000	4,500						200,301
39	Guidance Services	2120	60,983	13,000	100						74,083
40	Health Services	2130	11,743	15,000	40,000	3,500					70,243
41	Psychological Services	2140	122,812	13,000							135,812
42	Speech Pathology & Audiology Services	2150	101,855	24,500							126,355
43	Other Support Services - Pupils (Describe & Itemize)	2190	174,260	50							174,310
44	Total Support Services - Pupil	2100	646,454	86,550	44,600	3,500	0	0	0	0	781,104
45	SUPPORT SERVICES - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	3,000	400	39,000	2,500					44,900
47	Educational Media Services	2220	90,928	50	34,500	11,500	105,000	90			242,068
48	Assessment & Testing	2230				3,500					3,500
49	Total Support Services - Instructional Staff	2200	93,928	450	73,500	17,500	105,000	90	0	0	290,468
50	SUPPORT SERVICES - General Administration	2300									
51	Board of Education Services	2310	82,000		73,000		3,550	1,750			160,300
52	Executive Administration Services	2320	105,554	15,000	4,050	900		2,000			127,504
53	Special Area Administration Services	2330									0
54	Tort Immunity Services	2365			2,500						2,500
55	Total Support Services - General Administration	2300	187,554	15,000	79,550	900	3,550	3,750	0	0	290,304
56	SUPPORT SERVICES - School Administration	2400									
57	Office of the Principal Services	2410	598,076	90,000	1,750			750			690,576
58	Other Support Services - School Administration (Describe & Itemize)	2490									0
59	Total Support Services - School Administration	2400	598,076	90,000	1,750	0	0	750	0	0	690,576

	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
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510									0
62	Fiscal Services	2520	167,543	25,000	39,500	7,550		100			239,693
63	Operation & Maintenance of Plant Services	2540	530,447	150,000	125,000	345,000					1,150,447
64	Pupil Transportation Services	2550			5,000						5,000
65	Food Services	2560	242,304	25,000	350	340,000		200			607,854
66	Internal Services	2570									0
67	Total Support Services - Business	2500	940,294	200,000	169,850	692,550	0	300	0	0	2,002,994
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	173,965	25,000	37,500	31,000					267,465
72	Staff Services	2640	48,792	50	5,200						54,042
73	Data Processing Services	2660			30,000						30,000
74	Total Support Services - Central	2600	222,757	25,050	72,700	31,000	0	0	0	0	351,507
75	Other Support Services - Misc. (Describe & Itemize)	2900									0
76	Total Support Services	2000	2,689,063	417,050	441,950	745,450	108,550	4,890	0	0	4,406,933
77	COMMUNITY SERVICES (ED)	3000	18,500		1,000	2,000					21,500
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
79	Payments for Regular Programs	4110			2,800						2,800
80	Payments for Special Education Programs	4120									0
81	Payments for Adult/Continuing Education Programs	4130									0
82	Payments for CTE Programs	4140									0
83	Payments for Community College Programs	4170									0
84	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
85	Total Payments to Other Dist & Govt Units (In-State)	4100			2,800			0			2,800
86	Payments for Regular Programs - Tuition	4210						9,000			9,000
87	Payments for Special Education Programs - Tuition	4220									0
88	Payments for Adult/Continuing Education Programs - Tuition	4230									0
89	Payments for CTE Programs - Tuition	4240						82,000			82,000
90	Payments for Community College Programs - Tuition	4270									0
91	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290						30,000			30,000
92	Total Payments to Other Dist & Govt Units (In State)	4200						121,000			121,000
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4380									0
99	Total Payments to Other Dist & Govt Units (Out of State)	4300			0			0			0
100	Payments to Other Dist & Govt Units	4400						121,000			123,800
101	DEBT SERVICE (ED)	5000									
102	Debt Service - Interest on Short-Term Debt	5100									0
103	Tax Anticipation Warrants	5110									0
104	Tax Anticipation Notes	5120									0
105	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
106	State Aid Anticipation Certificates	5140									0
107	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
108	Total Debt Service - Interest on Short-Term Debt	5100						0			0
109	Debt Service - Interest on Long-Term Debt	5200						0			0
110	Total Debt Service	5000						0			0
111	PROVISION FOR CONTINGENCIES (ED)	6000									0
112	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		8,012,598	1,145,698	652,400	942,450	110,400	558,740	0	0	11,422,286

A		B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Func #	(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))		8,012,598	1,145,698	652,400	942,450	110,400	558,740	0	0	11,422,286
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										773,846
119	Student Activity Funds 1999										2,058,846
120											
121	20 - OPERATIONS AND MAINTENANCE FUND (O&M)	2000									
122	SUPPORT SERVICES (O&M)	2100									
123	Support Services - Pupil	2100									
124	Other Support Services - Pupils (Describe & Itemize)	2190									0
125	Support Services - Business	2500									0
126	Direction of Business Support Services	2510									0
127	Facilities Acquisition & Construction Services	2530				40,000					40,000
128	Operation & Maintenance of Plant Services	2540	235,769	73,000		157,500	165,000				631,269
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	Total Support Services - Business	2500	235,769	73,000	0	197,500	165,000	0	0	0	671,269
132	Other Support Services - Misc. (Describe & Itemize)	2900									0
133	Total Support Services	2000	235,769	73,000	0	197,500	165,000	0	0	0	671,269
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									0
137	Payments for Regular Programs	4110									0
138	Payments for Special Education Programs	4120									0
139	Payments for CTE Program	4140									0
140	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			0						0
141	Total Payments to Other Dist & Govt Units (In-State)	4100			0					0	0
142	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
143	Total Payments to Other Dist & Govt Unit	4000			0					0	0
144	DEBT SERVICE (O&M)	5000									0
145	Debt Service - Interest on Short-Term Debt	5100									0
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			0
152	Debt Service - Interest on Long-Term Debt	5200									0
153	Total Debt Service	5000						0			0
154	PROVISION FOR CONTINGENCIES (O&M)	6000									0
155	Total Direct Disbursements/Expenditures		235,769	73,000	0	197,500	165,000	0	0	0	671,269
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										97,430
157											
158	30 - DEBT SERVICE FUND (DS)	4000									
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4100									
160	Payments to Other Dist & Govt Units (In-State)	4110									0
161	Payments for Regular Programs	4120									0
162	Payments for Special Education Programs	4130									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									0
166	Debt Service - Interest on Short-Term Debt	5100									0
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

A		B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only		Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
172	Total Debt Service - Interest On Short-Term Debt	5100						464,761			464,761
173	Debt Service - Interest on Long-Term Debt	5200									
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase)	5300						1,035,000			1,035,000
175	Debt Service - Other (Describe & Itemize)	5400						1,354			1,354
176	Total Debt Service	5000			0			1,501,115			1,501,115
177	PROVISION FOR CONTINGENCIES (DS)	6000									0
178	Total Direct Disbursements/Expenditures				0			1,501,115			1,501,115
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,358)
180											
181	40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils	2100									
184	Other Support Services - Pupils (Describe & Itemize)	2190									0
185	Support Services - Business										
186	Pupil Transportation Services	2550	7,500		805,000	53,500					866,000
187	Other Support Services - Business (Describe & Itemize)	2900									0
188	Total Support Services	2000	7,500	0	805,000	53,500	0	0	0	0	866,000
189	COMMUNITY SERVICES (TR)	3000									0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
191	Payments to Other Dist & Govt Units (In-State)	4100									
192	Payments for Regular Program	4110									0
193	Payments for Special Education Programs	4120									0
194	Payments for Adult/Continuing Education Programs	4130									0
195	Payments for CTE Programs	4140									0
196	Payments for Community College Programs	4170									0
197	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
198	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
199	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
200	Total Payments to Other Dist & Govt Units	4000			0			0			0
201	DEBT SERVICE (TR)	5000									
202	Debt Service - Interest on Short-Term Debt	5100									
203	Tax Anticipation Warrants	5110									
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Rep'l Tax Anticipation Notes	5130									0
206	State Aid Anticipation Certificates	5140									0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
208	Total Debt Service - Interest On Short-Term Debt	5100						0			0
209	Debt Service - Interest on Long-Term Debt	5200									0
210	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase)	5300									0
211	Principal Retired (Describe & Itemize)	5400									0
212	Debt Service - Other (Describe & Itemize)	5000						0			0
213	Total Debt Service	6000									0
214	PROVISION FOR CONTINGENCIES (TR)										
215	Total Direct Disbursements/Expenditures		7,500	0	805,000	53,500	0	0	0	0	866,000
216	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(230,980)
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MM/SS)										
218	INSTRUCTION (MM/SS)	1000									
219	Regular Program	1100									405,408
220	Pre-K Programs	1125									55,258
221	Special Education Programs (Functions 1200-1220)	1200									207,860
222	Special Education Programs Pre-K	1225									4,176
223	Remedial and Supplemental Programs K-12	1250									21,947

A		B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only		Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400		20,620							20,620
227	Intercholastic Programs	1500		18,245							18,245
228	Summer School Programs	1600									0
229	Gifted Programs	1650									0
230	Driver's Education Programs	1700		8,631							8,631
231	Bilingual Programs	1800									0
232	Tuant Alternative & Optional Programs	1900									0
233	Total Instruction	1000		742,145							742,145
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		20,599							20,599
237	Guidance Services	2120		8,076							8,076
238	Health Services	2130		6,390							6,390
239	Psychological Services	2140		16,265							16,265
240	Speech Pathology & Audiology Services	2150		13,489							13,489
241	Other Support Services - Pupils (Describe & Itemize)	2190		30,764							30,764
242	Total Support Services - Pupil	2100		95,583							95,583
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210									0
245	Educational Media Services	2220		12,494							12,494
246	Assessment & Testing	2230									0
247	Total Support Services - Instructional Staff	2200		12,494							12,494
248	Support Services - General Administration	2300									
249	Board of Education Services	2310									0
250	Executive Administration Services	2320		34,945							34,945
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		34,945							34,945
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		156,022							156,022
257	Other Support Services - School Administration (Describe & Itemize)	2490									0
258	Total Support Services - School Administration	2400		156,022							156,022
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510									0
261	Fiscal Services	2520		23,000							23,000
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		130,620							130,620
264	Pupil Transportation Services	2550									0
265	Food Services	2560		37,488							37,488
266	Internal Services	2570									0
267	Total Support Services - Business	2500		191,108							191,108
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		37,182							37,182
272	Staff Services	2640		6,641							6,641
273	Data Processing Services	2660									0
274	Total Support Services - Central	2600		43,823							43,823
275	Other Support Services - Misc. (Describe & Itemize)	2900									0
276	Total Support Services	2000		533,975							533,975
277	COMMUNITY SERVICES (MR/SS)	3000									0
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									0
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120									0
281	Payments for CTE Programs	4140									0

A		B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only		Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
282	Total Payments to Other Dist & Govt Units	4000		0							0
283	DEBT SERVICE (MR/SS)	5000									
284	Debt Service - Interest on Short-Term Debt	5100									
285	Tax Anticipation Warrants	5110									0
286	Tax Anticipation Notes	5120									0
287	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
288	State Aid Anticipation Certificates	5140									0
289	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
290	Total Debt Service	5000						0			0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
292	Total Direct Disbursements/Expenditures										1,276,120
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures			1,276,120						0	1,276,120
294											(940,851)
295	60 - CAPITAL PROJECTS (CP)										
296	SUPPORT SERVICES (CP)	2000									
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530					7,000				7,000
299	Other Support Services - Business (Describe & Itemize)	2900									0
300	Total Support Services	2000	0	0	0	0	7,000	0	0		7,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
302	Payments to Other Dist & Govt Units (In-State)	4100									
303	Payments to Regular Programs	4110									0
304	Payment for Special Education Programs	4120									0
305	Payment for CTE Programs	4140									0
306	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190									0
307	Total Payments to Other Districts & Govt Units	4000			0			0			0
308	PROVISION FOR CONTINGENCIES (CP)	6000									0
309	Total Direct Disbursements/Expenditures		0	0	0	0	7,000	0	0		7,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,000
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										
315	INSTRUCTION (TF)	1000									
316	Regular Programs	1100	128,000								128,000
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125	25,000								25,000
319	Special Education Programs (Functions 1200 - 1220)	1200	75,000								75,000
320	Special Education Programs Pre-K	1225	1,000								1,000
321	Remedial and Supplemental Programs K-12	1250	7,000								7,000
322	Remedial and Supplemental Programs Pre-K	1275									0
323	Adult/Continuing Education Programs	1300									0
324	CTE Programs	1400	7,000								7,000
325	Interscholastic Programs	1500	6,000								6,000
326	Summer School Programs	1600									0
327	Gifted Programs	1650									0
328	Driver's Education Programs	1700	3,000								3,000
329	Bilingual Programs	1800									0
330	Truant Alternative & Optional Programs	1900									0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0

A		B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only		Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
339	Inter-scholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
344	Total Instruction ¹⁴	1000	252,000	0	0	0	0	0	0	0	252,000
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110	6,500								6,500
348	Guidance Services	2120	2,600								2,600
349	Health Services	2130	36,000								36,000
350	Psychological Services	2140	128,000								128,000
351	Speech Pathology & Audiology Services	2150	4,500								4,500
352	Other Support Services - Pupils (Describe & Itemize)	2190	51,000								51,000
353	Total Support Services - Pupil	2100	228,600	0	0	0	0	0	0	0	228,600
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210									
356	Educational Media Services	2220	1,000								1,000
357	Assessment & Testing	2230									
358	Total Support Services - Instructional Staff	2200	1,000	0	0	0	0	0	0	0	1,000
359	Support Services - General Administration	2300									
360	Board of Education Services	2310									
361	Executive Administration Services	2320	51,436								51,436
362	Special Area Administration Services	2330									
363	Claims Paid from Self Insurance Fund	2361			2,500						2,500
364	Risk Management and Claims Services Payments	2365			240,000						240,000
365	Total Support Services - General Administration	2300	51,436	0	242,500	0	0	0	0	0	293,936
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410	104,000								104,000
368	Other Support Services - School Administration (Describe & Itemize)	2490									
369	Total Support Services - School Administration	2400	104,000	0	0	0	0	0	0	0	104,000
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510									
372	Fiscal Services	2520	2,000								2,000
373	Facilities Acquisition & Construction Services	2530									
374	Operation & Maintenance of Plant Services	2540	196,500		18,000						214,500
375	Pupil Transportation Services	2550									
376	Food Services	2560	43,000								43,000
377	Internal Services	2570									
378	Total Support Services - Business	2500	241,500	0	18,000	0	0	0	0	0	259,500
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610									
381	Planning, Research, Development & Evaluation Services	2620									
382	Information Services	2630	9,500								9,500
383	Staff Services	2640	600								600
384	Data Processing Services	2660									
385	Total Support Services - Central	2600	10,100	0	0	0	0	0	0	0	10,100
386	Other Support Services - Misc. (Describe & Itemize)	2900									
387	Total Support Services	2000	636,636	0	260,500	0	0	0	0	0	897,136
388	COMMUNITY SERVICES (TF)	3000									
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

A		B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only		Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
396	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
397	Total Payments to Other Dist & Govt Units <i>(In-State)</i>	4100			0			0			0
398	Payments for Regular Programs - Tuition	4210									0
399	Payments for Special Education Programs - Tuition	4220									0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0
401	Payments for CTE Programs - Tuition	4240									0
402	Payments for Community College Programs - Tuition	4270									0
403	Payments for Other Programs - Tuition	4280									0
404	Other Payments to In-State Govt Units - Tuition <i>(Describe & Itemize)</i>	4290						0			0
405	Total Payments to Other Dist & Govt Units <i>(In-State)</i>	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			0			0
413	Total Payments to Other Dist & Govt Units <i>(Out of State)</i>	4300			0			0			0
414	Payments to Other Dist & Govt Units <i>(Out of State)</i>	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 <i>(Lease/Purchase)</i>	5300									0
425	Principal Retired <i>(Describe & Itemize)</i>										0
426	Debt Service - Other <i>(Describe & Itemize)</i>	5400						0			0
427	Total Debt Service	5000			0			0			0
427	PROVISION FOR CONTINGENCIES (TF)	6000									0
428	Total Direct Disbursements/Expenditures		888,636	0	260,500	0	0	0	0	0	1,149,136
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										102,954
430											
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)	2000									
432	SUPPORT SERVICES (FP&S)	2500									
433	Support Services - Business	2500									0
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 <i>(FP)</i>	4000						0			0
444	DEBT SERVICE (FP&S)	5000									
445	Debt Service - Interest on Short-Term Debt	5100									0
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt <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 <i>(Lease/Purchase)</i>										0
	Principal Retired <i>(Describe & Itemize)</i>	5300									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		5000									
451	Total Debt Service	6000									0
452	PROVISIONS FOR CONTINGENCIES (FP&S)										0
453	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										79,005

	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	OK					
3	Expenditure Check: OK	OK					
4	Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures	
5	1190			10-2190	\$ 174,310	ROE Salaries and Benefits	
6	1290			10-2490			
7	1614			10-2900			
8	1690			10-4190			
9	1790			10-4290	\$ 30,000	ROE Safe School Tuition	
10	1819			10-4390			
11	1829			10-4400			
12	1890			10-5150			
13	1993			20-2190			
14	1999	\$ 115,000	Miscellaneous	20-2900			
15	2300			20-4190			
16	3099			20-4400			
17	3199			20-5150			
18	3299			30-4190			
19	3499			30-5150			
20	3599			30-5300	\$ 1,035,000	Bond Principal Payments	
21	3999			30-5400	\$ 1,354	Fee on Bonds	
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	\$ 30,764	ROTC Benefits	
30	4998			50-2490			
31				50-2900			
32				50-5150			
33				60-2900			
34				60-4190			
35				80-2190	\$ 51,000	ROTC and Playground Aides Tort	
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	12,196,132	768,699	635,020	119,005	13,718,856
Direct Expenditures	11,422,286	671,269	866,000		12,959,555
Difference	773,846	97,430	(230,980)	119,005	759,301
Estimated Fund Balance - June 30, 2027	6,020,327	593,664	221,744	4,584,773	11,420,508

Balanced budget; no Deficit Reduction Plan is required.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2026-2027 school district budget in which the operating funds listed above result in direct revenues (line 9, BudgetSum 2-4) being less than direct expenditures (line 19, BudgetSum 2-4) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81, BudgetSum 2-4).

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

Per School Code (105 ILCS 5/17-1) - If the Deficit AFR Summary Information tab from the 2025-2026 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 22-26) to ISBE within 30 days after acceptance of the AFR.

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

	A	B	C	D	E	F	G
1	*School Districts Only 50082196026 <i>District Number</i> Community Unit School District No 196 <i>District Name</i>		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2026-2027				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		5,246,481	496,234	452,724	4,465,768	10,661,207
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	3,508,746	718,699	272,020	119,005	4,618,470
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	128,000	0	0		128,000
11	STATE SOURCES	3000	7,258,371	50,000	363,000	0	7,671,371
12	FEDERAL SOURCES	4000	1,301,015	0	0	0	1,301,015
13	Total Receipts/Revenues		12,196,132	768,699	635,020	119,005	13,718,856
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	6,870,033				6,870,033
16	SUPPORT SERVICES	2000	4,406,953	671,269	866,000		5,944,222
17	COMMUNITY SERVICES	3000	21,500	0	0		21,500
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	123,800	0	0		123,800
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		11,422,286	671,269	866,000		12,959,555
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		773,846	97,430	(230,980)	119,005	759,301
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		6,020,327	593,664	221,744	4,584,773	11,420,508

	A	B	H	I	J	K	L
1	*School Districts Only 50082196026 <i>District Number</i> Community Unit School District No 196 <i>District Name</i>		ESTIMATED BUDGET FY2027-2028				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		6,020,327	593,664	221,744	4,584,773	11,420,508
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		6,020,327	593,664	221,744	4,584,773	11,420,508

	A	B	M	N	O	P	Q
1	*School Districts Only 50082196026 <i>District Number</i> Community Unit School District No 196 <i>District Name</i>		ESTIMATED BUDGET FY2028-2029				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		6,020,327	593,664	221,744	4,584,773	11,420,508
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		6,020,327	593,664	221,744	4,584,773	11,420,508

	A	B	R	S	T	U	V
1	*School Districts Only 50082196026 <i>District Number</i> Community Unit School District No 196 <i>District Name</i>		ESTIMATED BUDGET FY2029-2030				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		6,020,327	593,664	221,744	4,584,773	11,420,508
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		6,020,327	593,664	221,744	4,584,773	11,420,508

	A	B	W	X	Y	Z
1	*School Districts Only		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: (Enter as MM/DD/YY)			
2						
3	50082196026					
4	District Number					
5	Community Unit School District No 196					
	District Name					
6			FY2026-2027	FY2027-2028	FY2028-2029	FY2029-2030
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		10,661,207	11,420,508	11,420,508	11,420,508
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	4,618,470	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	128,000	0	0	0
11	STATE SOURCES	3000	7,671,371	0	0	0
12	FEDERAL SOURCES	4000	1,301,015	0	0	0
13	Total Receipts/Revenues		13,718,856	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	6,870,033	0	0	0
16	SUPPORT SERVICES	2000	5,944,222	0	0	0
17	COMMUNITY SERVICES	3000	21,500	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	123,800	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		12,959,555	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		759,301	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		11,420,508	11,420,508	11,420,508	11,420,508

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

Community Unit School District No 196	50082196026
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Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available.

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

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

Fiscal Year 2026-2027

through Fiscal Year 2029-2030

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

Evidence-Based Funding: Fiscal Year 2027 Spending Plan DUPO COMM UNIT SCH DISTRICT 196

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

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

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

1. What are the Organizational Unit's strategic goals for student success for the 2026-27 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)

1. Improve instructional strategies and supports. Benchmark data 2. Improve curriculum through supplemental programs- IAR data

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.)

Increase number and/or quality of professional development opportunities

Maintain or expand pupil support services

Maintain or expand college and career readiness options (e.g., CTE programming, AP/IB programming, dual credit/dual enrollment programming)

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

Part II: Planned Use of Evidence-Based Funding

The questions below provide an opportunity to document the stakeholders with whom you consulted and the data you analyzed as you determined your strategic allocations of FY 2027 EBF dollars. Key statistics related to EBF distributions are provided for your reference. Form 50-36/50-39 is typically released before current-year appropriations are known. Therefore, the figures provided are for the prior fiscal year.

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

Evidence-Based Funding Organizational Unit Results (FY 2026)	Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment			Adequacy Target		
		829,20			\$12,515,588		
		Final Resources			Percent of Adequacy		
		\$9,936,939			79%		
		Tier Assignment			Gross State Contribution		
		2			\$6,781,894		
Base Funding Minimum + Tier Funding = Gross State Contribution	Within FY 2026 Gross State Contribution, Resources Attributable to Specific Populations	FY26 Base Funding Minimum			FY 2026 Tier Funding		
		\$6,706,871			\$75,023		
		Low-Income Students			\$965,020		
		English Learners (EL)			\$2,164		
		Special Education			\$444,915		

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

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

FY 2027 Tier Funding

Funding Type (Select)

Actual

\$77,269

		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.)		Student growth and achievement data, disaggregated by student groups	Climate and culture survey data (e.g., Five Essentials Survey)	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) Special Ed. Program Director(s) Other Program Leaders School Board Members	Principals School Improvement Teams Teacher or Support Staff Other School Staff	Bilingual Parent Advisory Committee Other Parent Group(s) Community Focus Group(s) 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 1, indicate the top three priority investments the Organizational Unit will make with its FY 2027 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)		Core Intervention Teacher	Instructional Materials	Assessments
If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)				
Cost Factor Table				
The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2026 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at https://www.isbe.net/ebfspendingplan.				
5) Column G: If the Organizational Unit will receive at least \$5,000 in FY 2027 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2027 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in Q2.1/cell G31 above must equal the sum in cell G90 below, if some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93.				
Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2027 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.				
Cost Factors	Amount in FY 2026 Adjusted Adequacy Target	Budgeted FY 2027 Investments with New Tier Funding [Required]	Budgeted FY 2027 Expenditures (All Resources) [Optional]	Optional District Narratives

Core Investments	Core Teachers	\$2,800,168	\$77,269	Enter optional context for core investment decisions.
	Specialist Teachers	\$678,650		
	Instructional Facilitator	\$287,075		
	Core Intervention Teacher	\$116,446		
	Substitute Teachers	\$98,069		
	Guidance Counselor	\$195,670		
	Nurse	\$64,061		
	Supervisory Aide	\$111,394		
	Librarian	\$128,678		
	Librarian Aide	\$80,192		
	Principal	\$188,648		
	Assistant Principal	\$163,335		
	School Site Staff	\$133,668		
	Subtotal	\$5,046,055	\$77,269	
	Per Student Investments	Gifted	\$74,193	
Professional Development		\$103,650		
Instructional Materials		\$282,757		
Assessments		\$28,193		
Computer & Tech Equipment		\$473,473		
Student Activities		\$366,690		
Maintenance & Operations		\$1,312,624		
Central Office		\$829		
Employee Benefits		\$2,434,006		
Subtotal*		\$5,879,994		
Additional Investments	Low-Income Intervention Teacher	\$221,534	Enter optional context for additional investment decisions.	
	Low-Income Pupil Support Staff	\$221,534		
	Low-Income Extended Day Teacher	\$230,619		
	Low-Income Summer School Teacher	\$230,619		
	EL Intervention Teacher	\$65,988		
	EL Pupil Support Staff	\$6,988		
	EL Extended Day Teacher	\$7,687		
	EL Summer School Teacher	\$7,687		
	EL Core Teacher	\$9,085		
	Sp Ed Teacher	\$410,921		
Sp Ed Instructional Assistant	\$171,466			
Sp Ed Psychologist	\$64,412			
Subtotal	\$1,589,540			
Other Investments				
Total**	\$12,515,588	\$77,269	Tier Funding Check (Cell G90)	Complete, G90=G31
*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal. **The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2026 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.				
If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)				
Part III: Support for Special Student Groups EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statute these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in Question 1 below (cells G100-G102). If the Organizational Unit received at least \$5,000 for any of the student groups, a response to Questions 2 through 4 below is required. For amounts less than \$5,000, a response is optional for those questions. All other EBF funds may be spent in any manner deemed appropriate by the school district. <i>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.</i>				

FY 2027 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY27 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.		Enter Amounts		Select type		Note: Allocations for each of the three student groups are published annually at lsbe.nv/eb/dist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to LSBE.	
		Low-Income Students	\$980,000	Actual			
		English Learners	\$2,457	Actual			
		Special Education	\$449,961	Actual			
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 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)							
Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Optional		English Learner Intervention Teacher		English Learner Extended Day Teacher	English Learner Core Teacher		
		[Optional - Enter \$]		[Optional - Enter \$]			
		English Learner Pupil Support Staff		English Learner Summer School Teacher	Other Investments		
		[Optional - Enter \$]		[Optional - Enter \$]			
Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)							
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		
		[Optional - Enter \$]		[Optional - Enter \$]			
		Special Education Instructional Assistant	Yes	Other Investments			
		[Optional - Enter \$]		[Optional - Enter \$]			
Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)							

Plan Assurances

Please complete the assurances below related to Article 14C of the Illinois School Code, which contains provisions for EL services, parent participation, and the use of EBF dollars provided for English learners. It is the joint responsibility of home and serving entities to ensure compliance related to the use of state funding provided for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners.

Collaboration Opportunity - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.

- 1). "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners."

Required ☐ Yes
- 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 ☐ No
- 3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2026."

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

N/A ☐ 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 G50)	Complete	Cell G50 must be equal to the value in cell G31.
Part 2, Q5 (Narrative)	Complete	Response required only if a value was entered in cell G89; character length of response must be >10 and <=1000, including spaces.
Part 3, Q1 Low-Income Funds	Complete	A numeric value must be entered. A type must be selected in cell H100.
Part 3, Q1 English Learner Funds	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H101.
Part 3, Q1 Spec. Ed. Funds	Complete	A numeric value must be entered. A type must be selected in cell H102.
Part 3, Q2	Complete	At least one response must be selected.
Part 3, Q2 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q3	Complete	At least one response must be selected.
Part 3, Q3 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q4	Complete	At least one response must be selected.
Part 3, Q4 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Assurances 1	Complete	Response required 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 FY2027 budgeted expenditures over actual FY2026 expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and must be submitted in conjunction with that report.
An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at: [Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
(Section 17-1.5 of the School Code)

School District Name: **Community Unit School District No 196**
RCDT Number: **50082196026**

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2026				Budgeted Expenditures, Fiscal Year 2027			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	120,041		51,210	171,251	127,504		51,436	178,940
2. Special Area Administration Services	2330				0	0		0	0
3. Other Support Services - School Administration	2490				0	0		0	0
4. Direction of Business Support Services	2510				0	0	0	0	0
5. Internal Services	2570				0	0		0	0
6. Direction of Central Support Services	2610				0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		120,041	0	51,210	171,251	127,504	0	51,436	178,940
9. Estimated Percent Increase (Decrease) for FY2027 (Budgeted) over (Actual) FY 2026		4%							

In accordance with the School Code, section 10-20.2.1, 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 22-26 tab)	
2. Cover Page (Cover tab)	
District Name must be selected from drop-down. (Cell J13)	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet.	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 2026 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Estimated Activity Fund Beginning Fund Balance July, 1 2026 (Cell C83) (Cell must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on GASB 87 Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on GASB 87 Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2026 (CashSum 5 tab, All Funds) cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
Activity Funds (Cell C23)	OK
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2026 (CashSum 5 tab - All Funds) cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - Cell F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - Cell H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK
7. Estimated Revenue (EstRev 6-10 tab)	
Amounts must be input for revenue.	OK
8. Estimated Expenditures (EstExp 11-19 tab)	
Amounts must be input for expenditures.	OK
9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
10. EBF Spending Plan	
All required questions have been answered.	OK

End of Balancing