North Boone Community Unit School District #200

Business Services Committee of the Board of Education
District Office
6248 N. Boone School Rd.
Poplar Grove, IL 61065

Tuesday, September 8, 2026
6:30 PM

The Mission of the North Boone educational community is to provide a safe and all-inclusive environment that prepares confident students to be resilient for a future that is ever-changing.

AGENDA

I. **Call to Order**

II. **Roll Call**

III. **Audience to Visitors**

IV. **Financial/Business Services/Tyler Update**

V. **Bulk Fuel RFP**

VI. **Fiscal Year 2026-2027 Final Budget**

VII. **Adjournment**

NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT #200

MONTHLY FINANCIAL DETAIL - JULY 2026

	Fund 10 Education	Fund 20 Operations & Maintenance	Fund 30 Debt Service	Fund 40 Transportation	Fund 50 IMRF / SS	Fund 60 Capital Projects	Fund 70 Working Cash	Fund 80 Tort	Fund 90 Fire Prevention & Safety	
Balance as of June 30, 2026 (unaudited)	**$12,367,119.38**	**$3,187,240.06**	**$2,791,494.34**	**$4,143,726.20**	**$378,223.96**	**$2,269,547.34**	**$1,228,715.73**	**$121,610.55**	**$201,644.54**	**$26,689,322.10**
REVENUES:										
Property taxes										**$0.00**
Corporate replacement tax/Sales tax	$24,545.69				$9,735.29	$82,806.22				**$117,087.20**
Evidence Based Funding										**$0.00**
State Categorical Payments and Reimbusements										**$0.00**
Federal Reimbursements	$211,880.42									**$211,880.42**
Interest income	$34,327.21	$8,943.03	$7,706.23	$11,659.35	$1,338.01	$6,495.08	$3,451.90	$1,490.76	$565.49	**$75,977.06**
Interfund loans/loans repaid										**$0.00**
Permanent transfer/other financing source										**$0.00**
Miscellaneous and other Receipts	$69,056.14									**$69,056.14**
Total Revenue	**$339,809.46**	**$8,943.03**	**$7,706.23**	**$11,659.35**	**$11,073.30**	**$89,301.30**	**$3,451.90**	**$1,490.76**	**$565.49**	**$474,000.82**
EXPENDITURES:										
Bills paid	$208,658.40	$36,542.35		$30,125.07				$490,625.00		**765,950.82**
Payroll/payroll remittances	$1,239,454.53	$77,271.44		$80,660.96	$90,516.41					**1,487,903.34**
Interfund loans/loans repaid										**0.00**
Permanent transfer/other financing use										**0.00**
Miscellaneous										**0.00**
Total Expenditures	**$1,448,112.93**	**$113,813.79**	**$0.00**	**$110,786.03**	**$90,516.41**	**$0.00**	**$0.00**	**$490,625.00**	**$0.00**	**$2,253,854.16**
Variance										**$0.00**
Balance as of July 31, 2026	**$11,258,815.91**	**$3,082,369.30**	**$2,799,200.57**	**$4,044,599.52**	**$298,780.85**	**$2,358,848.64**	**$1,232,167.63**	**($367,523.69)**	**$202,210.03**	**$24,909,468.76**

North Boone CUSD 200 Cash Flow - All Funds

Revenue		Jul-26	Aug-26	Sept-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	YTD Received to date	FY 26-27 Adopted Budget	Difference *Unaudited*	Percent Received to date
FUND																	
10	Education	339,809.46	1,310,872.84	-	-	-	-	-	-	-	-	-	-	$1,650,682.30	$20,967,459.00	(19,316,776.70)	8%
20	Operations & Maintenance	8,943.03	513,865.96	-	-	-	-	-	-	-	-	-	-	$522,808.99	$2,166,132.00	(1,643,323.01)	24%
30	Bond & Interest	7,706.23	321,727.52	-	-	-	-	-	-	-	-	-	-	$329,433.75	$1,394,688.00	(1,065,254.25)	24%
40	Transportation	11,659.35	198,056.05	-	-	-	-	-	-	-	-	-	-	$209,715.40	$1,652,755.00	(1,443,039.60)	13%
50	IMRF/Social Security	11,073.30	253,532.33	-	-	-	-	-	-	-	-	-	-	$264,605.63	$1,099,103.00	(834,497.37)	24%
60	Capital Projects	89,301.30	99,831.70	-	-	-	-	-	-	-	-	-	-	$189,133.00	$1,281,042.00	(1,091,909.00)	15%
70	Working Cash	3,451.90	4,004.00	-	-	-	-	-	-	-	-	-	-	$7,455.90	$44,458.00	(37,002.10)	17%
80	Tort Immunity	1,490.76	127,662.66	-	-	-	-	-	-	-	-	-	-	$129,153.42	$500,350.00	(371,196.58)	26%
90	Fire Prevention/Life Safety	565.49	15,320.16	-	-	-	-	-	-	-	-	-	-	$15,885.65	$12,160.00	3,725.65	131%
		474,001	2,844,873	-	-	-	-	-	-	-	-	-	-	**$3,318,874.04**	**$29,118,147.00**	**(25,799,272.96)**	11%

Expenditures		Jul-26	Aug-26	Sept-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	YTD Expended to date	FY 26-27 Adopted Budget	Difference *Unaudited*	Percent Expended to date
FUND																	
10	Education	1,448,112.93	2,013,697.38	-	-	-	-	-	-	-	-	-	-	$3,461,810.31	$22,685,559.00	19,223,748.69	15%
20	Operations & Maintenance	113,813.79	307,334.05	-	-	-	-	-	-	-	-	-	-	$421,147.84	$2,609,542.00	2,188,394.16	16%
30	Bond & Interest	-	-	-	-	-	-	-	-	-	-	-	-	$0.00	$1,658,652.00	1,658,652.00	0%
40	Transportation	110,786.03	607,252.73	-	-	-	-	-	-	-	-	-	-	$718,038.76	$2,368,623.00	1,650,584.24	30%
50	IMRF/Social Security	90,516.41	100,049.87	-	-	-	-	-	-	-	-	-	-	$190,566.28	$1,246,570.00	1,056,003.72	15%
60	Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	$0.00	$1,909,681.00	1,909,681.00	0%
70	Working Cash	-	-	-	-	-	-	-	-	-	-	-	-	$0.00	$0.00	0.00	0%
80	Tort Immunity	490,625.00	277.03	-	-	-	-	-	-	-	-	-	-	$490,902.03	$568,599.00	77,696.97	86%
90	Fire Prevention/Life Safety	-	-	-	-	-	-	-	-	-	-	-	-	$0.00	$0.00	0.00	
				5,282,465.22			-			-			-	**$5,282,465.22**	**$33,047,226.00**	**27,764,760.78**	16%

FUND	10	20	30	40	50	60	70	80	90	
FY26-27 Budget	Education	Operations & Maintenance	Bond & Interest	Transportation	IMRF/Social Security	Capital Projects	Working Cash	Tort Immunity	Fire Prevention/ Life Safety	Total
Beginning Balance (7/1/26)	12,346,262.00	3,236,307.00	2,744,173.00	4,144,577.00	358,848.00	2,269,548.00	1,228,701.00	94,644.00	201,672.00	26,624,732.00
FY27 Revenues *Unaudited*	1,650,682.30	522,808.99	329,433.75	209,715.40	264,605.63	189,133.00	7,455.90	129,153.42	15,885.65	3,318,874.04
FY27 Expenditures *Unaudited*	3,461,810.31	421,147.84	-	718,038.76	190,566.28	-	-	490,902.03	-	5,282,465.22
Other Financing										
***Unaudited* Ending Fund Balance**	**10,535,133.99**	**3,337,968.15**	**3,073,606.75**	**3,636,253.64**	**432,887.35**	**2,458,681.00**	**1,236,156.90**	**(267,104.61)**	**217,557.65**	**24,661,140.82**

North Boone CUSD 200 Cash Flow - Educational Fund 10

Revenues	Jul-26	Aug-26	YTD	FY27 Budget	Difference
Source					***(remaining)***
Property Taxes		294,440.12	294,440.12	8,818,779.00	(8,524,338.88)
CPPRT	24,545.69	6,415.71	30,961.40	143,981.00	(113,019.60)
EBF		864,663.58	864,663.58	9,512,541.00	(8,647,877.42)
Other Government Reimb.	211,880.42	54,509.85	266,390.27	1,605,879.00	(1,339,488.73)
Interest	34,327.21	38,021.28	72,348.49	414,000.00	(341,651.51)
Miscellaneous	69,056.14	52,822.30	121,878.44	460,879.00	(339,000.56)
Transfers			0.00	-	0.00
Total	**339,809.46**	**1,310,872.84**	**1,650,682.30**	**20,956,059.00**	(19,305,376.70)

Expenditures	Jul-26	Aug-26	YTD	FY27 Budget	Difference
Bills	208,658.40	729,296.80	937,955.20	4,350,403.00	3,412,447.80
Payroll	1,239,454.53	1,284,400.58	2,523,855.11	18,335,156.00	15,811,300.89
Interfund loans			-	-	0.00
Miscelaneous			-	-	0.00
Total	**1,448,112.93**	**2,013,697.38**	**3,461,810.31**	**22,685,559.00**	**19,223,748.69**

Beginning Balance 7/1/26	**12,346,262.00**	
YTD Fund Balance (unaudited)	11,237,958.53	10,535,133.99

North Boone CUSD 200 Cash Flow - O&M Fund 20

Revenues	Jul-26	Aug-26	YTD	FY27 Budget	Difference
Source					***(remaining)***
Property Taxes		470,065.49	470,065.49	1,659,839.00	(1,189,773.51)
CPPRT			-	-	0.00
EBF		33,512.66	33,512.66	369,543.00	(336,030.34)
Other Government Reimb.			-	50,000.00	(50,000.00)
Interest	8,943.03	9,845.67	18,788.70	116,000.00	(97,211.30)
Miscellaneous		442.14	442.14	20,750.00	(20,307.86)
Transfers			-		0.00
			-		0.00
Total	**8,943.03**	**513,865.96**	**522,808.99**	**2,216,132.00**	(1,693,323.01)

Expenditures	Jul-26	Aug-26	YTD	FY27 Budget	Difference
Bills	36,542.35	227,025.90	263,568.25	1,594,165.00	1,330,596.75
Payroll	77,271.44	80,308.15	157,579.59	1,015,377.00	857,797.41
Interfund loans			-		0.00
Miscellaneous			-		0.00
Total	**113,813.79**	**307,334.05**	**421,147.84**	**2,609,542.00**	**2,188,394.16**

Beginning Balance 7/1/26	**3,236,307.00**	
YTD Fund Balance (unaudited)	3,131,436.24	3,337,968.15

North Boone CUSD 200 Cash Flow - Bond & Interest Fund 30

Revenues	Jul-26	Aug-26	YTD	FY27 Budget	Difference
Source					***(remaining)***
Property Taxes		313,159.78	313,159.78	1,240,688.00	(927,528.22)
CPPRT/County Sales Tax			-	-	0.00
EBF			-	-	0.00
Other Government Reimb.			-	-	0.00
Interest	7,706.23	8,567.74	16,273.97	-	16,273.97
Miscellaneous			-	-	0.00
Transfers			-	-	0.00
			-	-	0.00
Total	**7,706.23**	**321,727.52**	**329,433.75**	**1,240,688.00**	(911,254.25)

Expenditures	Jul-26	Aug-26	YTD	FY27 Budget	Difference
Bills			-	1,658,652.00	1,658,652.00
Payroll			-	-	0.00
Interfund loans			-	-	0.00
Miscellaneous			-	-	0.00
Total	**-**	**-**	**-**	**1,658,652.00**	**1,658,652.00**

Beginning Balance 7/1/26	**2,744,173.00**	
YTD Fund Balance (unaudited)	2,751,879.23	3,073,606.75

North Boone CUSD 200 Cash Flow - Transportation Fund 40

Revenues	Jul-26	Aug-26	YTD	FY27 Budget	Difference
Source					***(remaining)***
Property Taxes		185,091.43	185,091.43	597,162.00	(412,070.57)
CPPRT			-		0.00
EBF			-		0.00
Other Government Reimb.			-	867,357.00	(867,357.00)
Interest	11,659.35	12,814.62	24,473.97	145,830.00	(121,356.03)
Miscellaneous		150.00	150.00	42,406.00	(42,256.00)
Transfers			-		0.00
			-		0.00
Total	**11,659.35**	**198,056.05**	**209,715.40**	**1,652,755.00**	(1,443,039.60)

Expenditures	Jul-26	Aug-26	YTD	FY27 Budget	Difference
Bills	30,125.07	527,708.10	557,833.17	981,229.00	423,395.83
Payroll	80,660.96	79,544.63	160,205.59	1,387,394.00	1,227,188.41
Interfund loans			-		0.00
Miscellaneous			-		0.00
Total	**110,786.03**	**607,252.73**	**718,038.76**	**2,368,623.00**	**1,650,584.24**

Beginning Balance 7/1/26	**4,144,577.00**	
YTD Fund Balance (unaudited)	4,045,450.32	3,636,253.64

North Boone CUSD 200 Cash Flow - IMRF/SS Fund 50

Revenues	Jul-26	Aug-26	YTD	FY27 Budget	Difference
Source					***(remaining)***
Property Taxes		221,980.19	221,980.19	718,785.00	(496,804.81)
CPPRT	9,735.29	2,544.75	12,280.04	56,996.00	(44,715.96)
EBF		27,587.76	27,587.76	301,322.00	(273,734.24)
Other Government Reimb.			-	-	0.00
Interest	1,338.01	1,419.63	2,757.64	22,000.00	(19,242.36)
Miscellaneous			-	-	0.00
Transfers			-	-	0.00
			-	-	0.00
Total	**11,073.30**	**253,532.33**	**264,605.63**	**1,099,103.00**	(834,497.37)

Expenditures	Jul-26	Aug-26	YTD	FY27 Budget	Difference
Bills			-	-	0.00
Payroll	90,516.41	100,049.87	190,566.28	1,246,570.00	1,056,003.72
Permanent transfer			-		0.00
Miscellaneous			-		0.00
Total	**90,516.41**	**100,049.87**	**190,566.28**	**1,246,570.00**	**1,056,003.72**

Beginning Balance 7/1/26	**358,848.00**	
YTD Fund Balance (unaudited)	279,404.89	432,887.35

North Boone CUSD 200 Cash Flow - Capital Projects Fund 60

Revenues	Jul-26	Aug-26	YTD	FY27 Budget	Difference
Source					***(remaining)***
Property Taxes			-	-	0.00
CPPRT/Sales Tax	82,806.22	92,765.15	175,571.37	1,150,000.00	(974,428.63)
EBF			-	-	0.00
Other Government Reimb.			-	50,000.00	(50,000.00)
Interest	6,495.08	7,066.55	13,561.63	81,042.00	(67,480.37)
Miscellaneous			-	-	0.00
Transfers			-	-	0.00
			-	-	0.00
Total	**89,301.30**	**99,831.70**	**189,133.00**	**1,281,042.00**	(1,091,909.00)

Expenditures	Jul-26	Aug-26	YTD	FY27 Budget	Difference
Bills			-	1,909,681.00	1,909,681.00
Payroll			-	-	0.00
Interfund loans			-	-	0.00
Miscellaneous			-	-	0.00
Total	**-**	**-**	**-**	**1,909,681.00**	**1,909,681.00**

Beginning Balance 7/1/26	**2,269,548.00**	
YTD Fund Balance (unaudited)	2,358,849.30	2,458,681.00

North Boone CUSD 200 Cash Flow - Working Cash Fund 70

Revenues	Jul-26	Aug-26	YTD	FY27 Budget	Difference
Source					***(remaining)***
Property Taxes		153.09	153.09	458.00	(304.91)
CPPRT			-		0.00
EBF			-		0.00
Other Government Reimb.			-		0.00
Interest	3,451.90	3,850.91	7,302.81	44,000.00	(36,697.19)
Miscellaneous			-		0.00
Transfers			-		0.00
			-		0.00
Total	**3,451.90**	**4,004.00**	**7,455.90**	**44,458.00**	(37,002.10)

Expenditures	Jul-26	Aug-26	YTD	FY27 Budget	Difference
Bills			-	-	0.00
Payroll			-	-	0.00
Miscellaneous			-	-	0.00
Transfers			-	-	0.00
Total	**-**	**-**	**-**	**-**	**0.00**

Beginning Balance 7/1/26	**1,228,701.00**	
YTD Fund Balance (unaudited)	1,232,152.90	1,236,156.90

North Boone CUSD 200 Cash Flow - Tort Fund 80

Revenues	Jul-26	Aug-26	YTD	FY27 Budget	Difference
Source					***(remaining)***
Property Taxes		125,999.58	125,999.58	482,350.00	(356,350.42)
CPPRT			-	-	0.00
EBF			-	-	0.00
Other Government Reimb.			-	-	0.00
Interest	1,490.76	1,663.08	3,153.84	18,000.00	(14,846.16)
Miscellaneous			-	-	0.00
Transfers			-	-	0.00
			-	-	0.00
Total	**1,490.76**	**127,662.66**	**129,153.42**	**500,350.00**	(371,196.58)

Expenditures	Jul-26	Aug-26	YTD	FY27 Budget	Difference
Bills	490,625.00	277.03	490,902.03	568,599.00	77,696.97
Payroll			-	-	0.00
Interfund loans			-	-	0.00
Miscellaneous				-	0.00
Total	**490,625.00**	**277.03**	**490,902.03**	**568,599.00**	**77,696.97**

Beginning Balance 7/1/26	**94,644.00**	
YTD Fund Balance (unaudited)	(394,490.24)	(267,104.61)

North Boone CUSD 200 Cash Flow - HLS Fund 90

Revenues	Jul-26	Aug-26	YTD	FY27 Budget	Difference
Source					***(remaining)***
Property Taxes		14,697.40	14,697.40	17,498.00	(2,800.60)
CPPRT			-		0.00
EBF			-		0.00
Other Government Reimb.			-		0.00
Interest	565.49	622.76	1,188.25	4,662.00	(3,473.75)
Miscellaneous			-	-	0.00
Transfers			-	-	0.00
			-	-	0.00
Total	**565.49**	**15,320.16**	**15,885.65**	**22,160.00**	(6,274.35)

Expenditures	Jul-26	Aug-26	YTD	FY27 Budget	Difference
Bills			-	-	0.00
Payroll				-	0.00
Interfund loans			-	-	0.00
Miscellaneous			-	-	0.00
Total	**-**	**-**	**-**	**-**	**0.00**

Beginning Balance 7/1/26	**201,672.00**	
YTD Fund Balance (unaudited)	202,237.49	217,557.65

NORTH BOONE COMMUNITY UNIT SCHOOL DISTRICT #200

MONTHLY FINANCIAL DETAIL - AUGUST 2026

	Fund 10 Education	Fund 20 Operations & Maintenance	Fund 30 Debt Service	Fund 40 Transportation	Fund 50 IMRF / SS	Fund 60 Capital Projects	Fund 70 Working Cash	Fund 80 Tort	Fund 90 Fire Prevention & Safety	
Balance as of August 1, 2026	**$11,258,815.91**	**$3,082,369.30**	**$2,799,200.57**	**$4,044,599.52**	**$298,780.85**	**$2,358,848.64**	**$1,232,167.63**	**($367,523.69)**	**$202,210.03**	**$24,909,468.76**
REVENUES:										
Property taxes	$294,440.12	$470,065.49	$313,159.78	$185,091.43	$221,980.19		$153.09	$125,999.58	$14,697.40	**$1,625,587.08**
Corporate replacement tax/Sales tax	$6,415.71				$2,544.75	$92,765.15				**$101,725.61**
Evidence Based Funding	$864,663.58	$33,512.66			$27,587.76					**$925,764.00**
State Categorical Payments and Reimbusements	$54,309.85									**$54,309.85**
Federal Reimbursements										**$0.00**
Interest income	$34,327.21	$9,845.67	$8,567.74	$12,814.62	$1,419.63	$7,066.55	$3,850.91	$1,663.08	$622.76	**$80,178.17**
Interfund loans/loans repaid										**$0.00**
Permanent transfer/other financing source										**$0.00**
Miscellaneous and other Receipts	$52,822.30	$442.14		$150.00						**$53,414.44**
Total Revenue	**$1,306,978.77**	**$513,865.96**	**$321,727.52**	**$198,056.05**	**$253,532.33**	**$99,831.70**	**$4,004.00**	**$127,662.66**	**$15,320.16**	**$2,840,979.15**
EXPENDITURES:										
Bills paid	$729,296.80	$227,025.90		$527,708.10				$277.03		**1,484,307.83**
Payroll/payroll remittances	$1,284,400.58	$80,308.15		$79,544.63	$100,049.87					**1,544,303.23**
Interfund loans/loans repaid										**0.00**
Permanent transfer/other financing use										**0.00**
Miscellaneous										**0.00**
Total Expenditures	**$2,013,697.38**	**$307,334.05**	**$0.00**	**$607,252.73**	**$100,049.87**	**$0.00**	**$0.00**	**$277.03**	**$0.00**	**$3,028,611.06**
Variance										**$0.00**
Balance as of August 31, 2026	**$10,552,097.30**	**$3,288,901.21**	**$3,120,928.09**	**$3,635,402.84**	**$452,263.31**	**$2,458,680.34**	**$1,236,171.63**	**($240,138.06)**	**$217,530.19**	**$24,721,836.85**

NBCUSD BOE Cheat Sheet

There are six (6) components to each of our accounting lines at NBCUSD. In each report, you will notice this on all reports. This cheat sheet is intended to help provide a brief overview to help in both understanding and proactively answering any questions, as related to bills.

NBCUSD Account Code Format



Fund: This represents the specific fund that an object is paid out of.

- Fund 10: Education
- Fund 20: Operations & Maintenance
- Fund 30: Debt Services
- Fund 40: Transportation
- Fund 50/51: IMRF/Social Security
- Fund 60: Capital Projects
- Fund 70: Working Cash (*you will never see this in bills*)
- Fund 80: Tort
- Fund 90: Life Safety

Source: The source identifies if we're using grant funds or undesignated (all other) funds. Any source that is not 0000 notes that it is being paid for out of grant funds.

Function: The function articulates ***why*** the district is spending the money (these numbers are aligned with the numbers on the ISBE budget spreadsheet).

Object: The object articulates ***what*** the district is spending the money on (these numbers are aligned with the numbers on the ISBE budget spreadsheet).

Location: This articulates ***where*** the purchase is coming from.

- 00: Districtwide
- 01: North Boone High School
- 02: Capron Elementary
- 03: Manchester Elementary
- 04: Poplar Grove Elementary
- 05: Upper Elementary
- 07: North Boone Middle School

Project: This is used to help with grant tracking and other project tracking, but is not required by Illinois School Accounting guidelines and is only for internal use.

North Boone

Community Unit School District 200

September 2026 Financial Update

Dr. Joe Mullikin
Executive Director of Business Services

Primary Updates through August

- **Local Funds**
  - August Boone County Tax Payment: $3,925,587.08
- **State Funding:** First EBF came in August; no Teacher Vacancy Grant
- **Federal Funds**
  - July: $211,880.42
- **CSFT**
  - July: $82,806.22
  - August: $92,756.15
  - 13.7% increase of FY26
- **Interest**
  - July: $75,977.06
  - August: $80,178.17

General Updates

- **Transportation Safety Hazard Review**
  - Completed today - no new hazards identified
- **Disposal of Capital Asset**
  - Forklift
  - Buses
- **Audit Renewal**
- **Farmland Lease**
  - Letters of intent have been mailed out
- **UTV**
  - Is here and getting painted
- **Scoretables & Shot Clocks**
  - Waiting for solid dates, but they know the deadline

Bulk Fuel Purchase Strategy for Fiscal Year 2026-2027

Bulk Fuel Rates

$4.53/gal for Diesel ($4.91/gal market)

$3.49/gal for Unleaded ($4.27/gal market)

50% BULK	50% MARKET	BALANCED HEDGE
Locks in budget certainty	Retains upside if prices fall	Avoids an all-or-nothing bet

WHAT OUR DISTRICT ANALYSIS SHOWS

- The original FY26-27 model extends recent month-to-month increases forward, reaching more than $10/gallon for diesel and about $8/gallon for unleaded by June.
- Under that high-volatility stress test, a 50% bulk strategy lowers modeled annual cost by roughly $59,000 (about $52,000 diesel + $6,000 unleaded).
- We do not expect prices to rise this sharply. The value of the model is to show the district's exposure if another major price spike occurs.

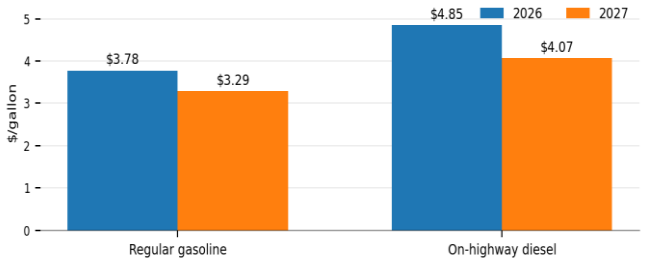
~$59K

modeled savings at 50% bulk in the original stress-test scenario — not a baseline forecast

WHY 50% IS THE BETTER RISK POSITION

- Market only: lowest commitment, but the district absorbs 100% of any spike.
- 100% bulk: maximum certainty, but the district could overpay if the market softens as forecast.
- **50% bulk:** protects a meaningful share of the budget while preserving participation in lower prices on the remaining volume.

WHAT CURRENT ENERGY FORECASTS SAY



EIA August 2026 annual-average retail forecast.

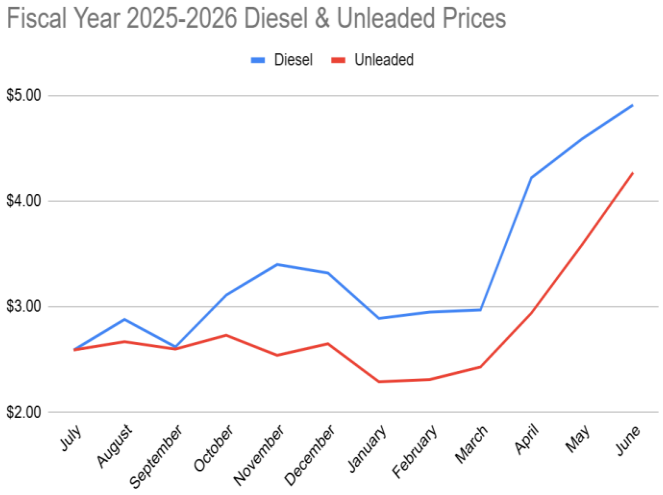
- EIA expects 2027 average U.S. retail prices to be lower than 2026: regular gasoline $3.29/gal vs. $3.78, and on-highway diesel $4.07/gal vs. $4.85.
- Even so, the forecast remains fluid: from July to August, EIA raised its 2027 wholesale forecast by 9.0% for gasoline and 6.3% for diesel.
- As of Aug. 31, Midwest retail prices were about $3.85 for regular gasoline and $5.57 for diesel, illustrating that near-term conditions can remain elevated even when the annual outlook points lower.

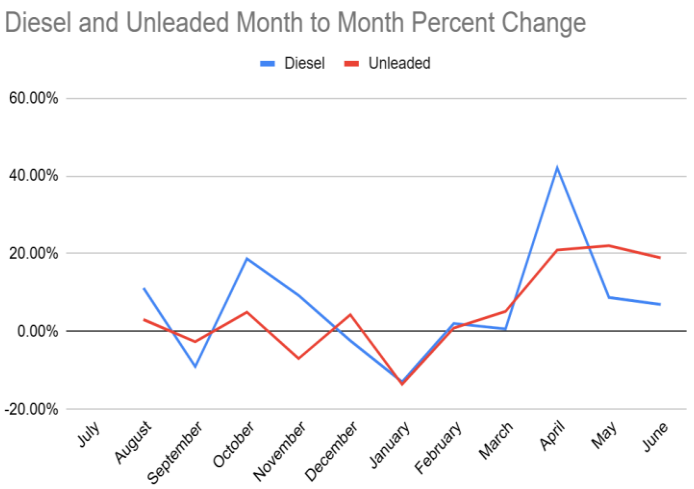
RECOMMENDATION

Prepurchase/lock approximately 50% of expected FY27 fuel needs. Treat this as a hedge for budget stability—not as a guarantee of savings.

BOTTOM LINE **A 50% bulk purchase gives the district meaningful protection from volatility while avoiding a full-year bet against the current expectation that fuel prices will moderate in 2027.**

Sources: North Boone CUSD 200 Bulk Fuel analysis (FY25-26 price trends and FY26-27 stress-test scenarios); U.S. Energy Information Administration, Short-Term Energy Outlook, Aug. 11, 2026, Table 2; EIA Midwest (PADD 2) Weekly Retail Gasoline and Diesel Prices, Aug. 31, 2026. EIA retail prices include taxes; district delivered/tax treatment may differ.





North Boone

Community Unit School District 200

Fiscal Year 2026-2027 Budget Presentation

Dr. Joe Mullikin
Executive Director of Business Services

High Level Summary

All Funds	FY27 Tentative Budget	FY27 Proposed Budget	Change
Revenues	$28,866,738	$29,128,147	+ $261,409
Expenditures	$33,541,880	$33,047,226	+ $494,654
Surplus/(Deficit)*	($4,675,142)	($3,919,079)	+ $256,063*
Operating Funds	**FY27 Tentative Budget**	**FY27 Proposed Budget**	**Change**
Revenues	$26,158,848	$26,430,257	+ $271,399
Expenditures	$29,383,228	$29,478,893	($95,665)
Surplus/(Deficit)	($3,224,380)	($3,048,636)	+ $175,744

North Boone CUSD 200

Fiscal Year 2026-2027 Budget

July 1, 2026 through June 30, 2027

Fund	Beginning Fund Balance 7/1/2026	Revenues	Expenditures	Transfers	Ending Fund Balance 6/30/2027	Change in Fund Balance
10: Education	$ 12,346,262	$ 20,967,459	$ 22,685,559		$ 10,628,162	$ (1,718,100)
20: O&M	$ 3,236,307	$ 2,166,132	$ 2,609,542		$ 2,792,897	$ (443,410)
40: Transportation	$ 4,144,576	$ 1,652,755	$ 2,368,623		$ 3,428,708	$ (715,868)
50: IMRF/Social Security	$ 358,848	$ 1,099,103	$ 1,246,570		$ 211,381	$ (147,467)
70: Working Cash	$ 1,228,701	$ 44,458	$ -	$ (40,000)	$ 1,233,159	$ 4,458
80: Tort	$ 94,644	$ 500,350	$ 568,599	$ 40,000	$ 66,395	$ (28,249)
Total Operating Funds	**$ 21,409,338**	**$ 26,430,257**	**$ 29,478,893**	**$ -**	**$ 18,360,702**	**$ (3,048,636)**
30: Debt Services	$ 2,744,173	$ 1,394,688	$ 1,658,652	$ -	$ 2,480,209	$ (263,964)
60: Capital Projects	$ 2,269,548	$ 1,281,042	$ 1,909,681	$ -	$ 1,640,909	$ (628,639)
90: Fire/Life Safety	$ 201,672	$ 22,160	$ -	$ -	$ 223,832	$ 22,160
Total Non-Operating Funds	**$ 5,215,393**	**$ 2,697,890**	**$ 3,568,333**	**$ -**	**$ 4,344,950**	**$ (870,443)**
Total All Funds	**$ 26,624,731**	**$ 29,128,147**	**$ 33,047,226**	**$ -**	**$ 22,705,652**	**$ (3,919,079)**

Key Revenue Changes

Source	Amount	Description
Local Revenues	$ -	No Material Changes
Evidence-Based Funding	**$212,282**	Final EBF Numbers were received and added
Other State Revenue	**($104,257)**	Transportation MCAT was lowered by $115,041 based on projected proration; SpEd MCAT was raised by $10,784
Federal Grants	**$160,384**	Funding disbursements and additional rollovers were accounted for
Total Revenue Change	**$250,197**	**All Funds = $123,969 increase from Fiscal Year 2025-2026** ***0.4% increase year over year***

Key Expenditure Changes

Category	Amount	Assumptions
Salaries and Benefits	**$50,431**	Final benefits and lane changes were accounted for
Purchased Services	**$24,061**	Fund 20: O&M = Utilities increased by **7.5%** Fund 80: Tort = Reflects current Liability Insurance cost
Supplies	**$55,013**	General supply line updates Factored increase in fuel costs
Capital Projects	**($90,319)**	Align with projected costs
Other Objects (excluding capital projects)	**($33,840)**	Align with projected costs
Total Expenditures Change	**($5,346)**	**All funds = $2,636,500 increase from Fiscal Year 2025-2026** ***8.67% increase year over year***

Key Fiscal Year 2026-2027 Fund Balance Assumptions

Category	Amount	Assumptions
Fund Balance	**($2,205,666)**	Fund 30: Debt Service = Property tax reduction Fund 40: Transportation = New buses Fund 60: Capital Projects = Asphalt Project Fund 80: Tort = Increase in liability insurance

How North Boone CUSD 200's Budget Can Show a Deficit for the Year and Still Be Financially Healthy

North Boone
Community Unit School District 200

A SCHOOL DISTRICT'S BUDGET IS A PLAN FOR THE YEAR.
FUND BALANCE IS OUR FINANCIAL POSITION OVER TIME.

WHY A DEFICIT CAN HAPPEN

A deficit in the budget means expenses are planned to be higher than revenues for the fiscal year.

- Investing in students and staff (salaries, benefits, programs)
- Rising costs (inflation, utilities, transportation, special education)
- One-time needs or facility projects (capital outlay)
- Revenue timing differences (tax receipts come in later in the year)
- State funding uncertainty or changes

HOW WE MANAGE THE DEFICIT RESPONSIBLY

1. **PLAN CAREFULLY**
   We build a conservative budget based on known revenues and district priorities.
2. **USE FUND BALANCE STRATEGICALLY**
   We intentionally use reserves to cover the planned deficit and invest in our priorities.
3. **MONITOR THROUGHOUT THE YEAR**
   We track revenues and expenses monthly and adjust when needed.
4. **MAINTAIN STRONG RESERVES**
   Healthy fund balances provide a cushion for uncertainties and future needs.
5. **FOCUS ON LONG-TERM SUSTAINABILITY**
   Our goal is a balanced budget over time, not necessarily zero deficit every year.

THE BIG PICTURE

BEGINNING FUND BALANCE
What we start the year with

\+

REVENUES
Local, State, Federal, Fees

−

EXPENDITURES
Salaries, Programs, Operations, Debt, Projects

=

ENDING FUND BALANCE
What we end the year with

A planned deficit simply reduces fund balance. It means we're using resources today to build a stronger future for our students.

WHAT STRONG FINANCIAL HEALTH LOOKS LIKE

- Adequate operating fund balance (typically 3 or more months of operating expenses).
- Sufficient cash flow to meet obligations.
- On track with long-term facility and capital plans.
- Reasonable debt levels.
- Ability to respond to emergencies and opportunities.

FISCAL YEAR 2026-2027 SCENARIO

Planned Operating Deficit for FY27:	**($3,048,636)**
Beginning Operating Fund Balance:	$21,409,239
Ending Operating Fund Balance:	$18,184,959

Result: Still within our healthy reserve range (approx. **7.5 months** of operating expenses)

We invested in students and remain financially healtng.

Next Steps for FY 2026-2027

- ~~8/11/26: Administration publishes public hearing notice in local paper~~
- 9/15/26: Board holds public hearing on and votes on the adoption of the Fiscal Year 2025-2026 budget
- By 9/30/26: Administration files Fiscal Year 2026-2027 budget with:
  - Illinois State Board of Education
  - Boone and Winnebago County Clerks
  - Regional Office of Education
- By 9/30/26: Administration posts the adopted Fiscal Year 2026-2027 budget on the District 200 website

Fiscal Year 2026-2027 Budget At a Glance

The Proposed Budget represents an improvement over the Tentative Budget, with the projected operating deficit declining by approximately $176,000 and the projected ending operating fund balance increasing to approximately $18.36 million.

Importantly, the improvement from the Tentative Budget is not the result of a significant overall reduction in planned services or expenditures. Instead, it is primarily driven by updated revenue information and refinement of expenditure assumptions and coding.

When viewed against the *unaudited* Fiscal Year 2025-2026 budget, the larger financial story is the growth in personnel costs. Salaries and benefits increase approximately $1.80 million, or 8.9%, year over year and account for approximately 94% of the increase in operating expenditures. This helps distinguish the District's underlying structural cost growth from discretionary or one-time spending decisions.

The strongest positive changes from the FY27 Tentative Budget are within Fund 10: Education and Fund 50: IMRF/Social Security, while Fund 40: Transportation remains the most significant area to monitor because of lower anticipated state reimbursement.

Overall, the Proposed Budget presents a slightly stronger financial outlook than the Tentative Budget, while the year-over-year comparison demonstrates that the primary pressure on the operating budget is the increasing cost of salaries and employee benefits.

North Boone CUSD 200
Fiscal Year 2026-2027 Budget
July 1, 2026 through June 30, 2027

Fund	Beginning Fund Balance 7/1/2026	Revenues	Expenditures	Transfers	Ending Fund Balance 6/30/2027	Change in Fund Balance
10: Education	$ 12,346,262	$ 20,967,459	$ 22,685,559		$ 10,628,162	$ (1,718,100)
20: O&M	$ 3,236,307	$ 2,166,132	$ 2,609,542		$ 2,792,897	$ (443,410)
40: Transportation	$ 4,144,576	$ 1,652,755	$ 2,368,623		$ 3,428,708	$ (715,868)
50: IMRF/Social Security	$ 358,848	$ 1,099,103	$ 1,246,570		$ 211,381	$ (147,467)
70: Working Cash	$ 1,228,701	$ 44,458	$ -	$ (40,000)	$ 1,233,159	$ 4,458
80: Tort	$ 94,644	$ 500,350	$ 568,599	$ 40,000	$ 66,395	$ (28,249)
Total Operating Funds	**$ 21,409,338**	**$ 26,430,257**	**$ 29,478,893**	**$ -**	**$ 18,360,702**	**$ (3,048,636)**
30: Debt Services	$ 2,744,173	$ 1,394,688	$ 1,658,652	$ -	$ 2,480,209	$ (263,964)
60: Capital Projects	$ 2,269,548	$ 1,281,042	$ 1,909,681	$ -	$ 1,640,909	$ (628,639)
90: Fire/Life Safety	$ 201,672	$ 22,160	$ -	$ -	$ 223,832	$ 22,160
Total Non-Operating Funds	**$ 5,215,393**	**$ 2,697,890**	**$ 3,568,333**	**$ -**	**$ 4,344,950**	**$ (870,443)**
Total All Funds	**$ 26,624,731**	**$ 29,128,147**	**$ 33,047,226**	**$ -**	**$ 22,705,652**	**$ (3,919,079)**

Tentative Budget vs. Proposed Budget Changes

For purposes of this summary, Operating Funds include Fund 10: Education, Fund 20: Operations & Maintenance, Fund 40: Transportation, Fund 50: IMRF/Social Security, Fund 70: Working Cash, and Fund 80: Tort.

The FY2026-27 Proposed Budget reflects a modest improvement in the District's overall financial position compared with the Tentative Budget. Beginning fund balances remain unchanged. The improvement is primarily attributable to updated revenue projections, particularly Evidence-Based Funding and federal grant revenue, while overall planned expenditures remain relatively stable.

Overall Financial Impact

Measure	Tentative Budget	Proposed Budget	Change
Total Revenues - All Funds	$28,866,738	$29,128,147	+ **$261,409**
Total Expenditures - All Funds	$33,041,880	$33,047,226	+ **$5,346**
Revenues Less Expenditures - All Funds	**($4,175,142)**	**($3,919,079)**	+ **$256,063**
Projected Ending Fund Balance	$22,449,590	$22,705,653	+ **$256,063**

Operating Fund Position

Measure	Tentative Budget	Proposed Budget	Change
Beginning Operating Fund Balance	$21,409,339		
Planned Operating Surplus/(Deficit)	**($3,224,380)**	**($3,048,636)**	+ **$175,744**
Projected Ending Operating Fund Balance	$18,184,959	$18,360,703	

Accordingly, the Proposed Budget reduces the District's projected operating deficit by approximately $176,000, resulting in a projected operating fund balance approximately $176,000 higher than anticipated in the Tentative Budget.

Major Changes

- Revenue assumptions improved overall. Education Fund revenue increased $253,057, driven by approximately $92,673 in additional state revenue and $160,384 in additional federal revenue. Significant changes include updated Evidence-Based Funding and federal program allocations.
- Evidence-Based Funding increased significantly. Total EBF budgeted between the Educational and IMRF/Social Security Funds increased approximately $216,282, strengthening the operating-fund revenue outlook.
- Transportation remains the primary area of pressure. State transportation reimbursement estimates were reduced by approximately $115,041. Although Transportation expenditures

were also reduced by $67,521, the revenue reduction was greater, increasing the projected Transportation Fund deficit from $668,348 to $715,868.

- Education Fund performance improved despite higher expenditures. Educational Fund expenditures increased $154,356, but additional revenue more than offsets the increase. The projected Educational Fund deficit improves by $98,701, from $1,816,801 to $1,718,100.
- IMRF/Social Security improved materially. The projected deficit declines from $282,272 to $147,467, a $134,805 improvement, primarily because of increased revenue and slightly lower expenditures.
- O&M remained relatively stable. The fund improves by $3,611, with a $20,000 increase in projected revenue largely offset by increased expenditures.
- Working Cash remains unchanged. Working Cash continues to project a $44,458 surplus, with an ending fund balance of approximately $1.233 million.
- Tort weakened modestly. Tort expenditures increased $13,853, increasing its projected deficit from $54,396 to $68,249. This partially offsets improvements elsewhere within the operating funds.
- Capital Projects spending was refined and reduced. Total Capital Projects expenditures decreased $90,319, from $2.000 million to approximately $1.910 million. There was also a significant reclassification of expenditures into Capital Outlay, resulting in a more appropriate presentation of planned capital spending.
- Fire Prevention & Safety decreased by $20,000 as a result of a property-tax allocation being shifted to O&M. This does not reduce total District revenue but changes how the revenue is distributed among funds.

Operating Fund Detail

Operating Fund	Tentative Budget Surplus/(Deficit)	Proposed Budget Surplus/(Deficit)	Change
Fund 10: Education	($1,816,801)	($1,718,100)	**+ $98,701**
Fund 20: O&M	($447,021)	($443,410)	**+ $3,611**
Fund 40: Transportation	($668,348)	($715,868)	**- ($47,520)**
Fund 50: IMRF/Social Security	($282,272)	($147,467)	**+ $134,805**
Fund 70: Working Cash	$44,458	$44,458	**No Change**
Fund 80: Tort	($54,396)	($68,249)	**- ($13,853)**
Total Operating Funds	**($3,224,380)**	**($3,048,636)**	**+ $175,744**

Prior Financial Commitments that Impact the Fiscal Year 2026-2027 Budget

During both Fiscal Year 2025-2026 and Fiscal Year 2026-2027, there have been significant financial commitments made by the District that have a material impact on the Proposed Fiscal Year 2026-2027 Budget. While some of these costs are one-time expenditures, there are also financial impacts from collective bargaining agreements and increases in health insurance costs.

One-Time Expenditures

- Fund 30: Debt Services - As a result of abatement, we planned for a deficit as a result of decreases in revenues. A deficit of $263,964 is budgeted for Fiscal Year 2026-2027.
- Fund 40: Transportation - At the March 17th, 2026 Board of Education Meeting, a motion was passed to purchase four (4) new buses from Midwest Transit for the total cost of $502,300. It was also noted that it was the will of the BOE to use reserves to cover this expenditure.
- Fund 60: Capital Projects - The UE/MS Asphalt project, along with the purchase of shot clocks and scoretables for NBHS and NBMS, resulted in a planned deficit of approximately $628,639.

Cascading Expenditures

- Salaries and Benefits: Increases in salaries and benefits is largely due to increases in collective bargaining agreements and increases in health insurance.
- Special Education Outplaced Tuition - We are currently projecting a cost of $1,119,393 for special education outplaced tuition. This is an increase of $191,628 from the previous year and is largely an expenditure we cannot control.
- Fund 80: Tort - Increases in liability/worker's compensation insurance has outpaced revenues therefore a transfer of interest from working cash was authorized in Fiscal Year 2026 and is recommended in Fiscal Year 2027.

Unknown/Volatile Expenditures & Revenues

- Fund 10: Education - EBF has increased $134,393 over the prior fiscal year, but we are still uncertain on what will be appropriated for other mandated categorical payments (MCATs) associated with Fund 10.
- Fund 20: O&M - General supplies and utility costs have increased significantly from late 2025. It is unknown whether these costs will remain where they are at. The Proposed Fiscal Year 2026-2027 Budget factored in a 7.5% increase in these expenditures.
- Fund 40: Transportation - While there is a reduction in routes and we anticipate an increase in reimbursable miles, the cost of fuel has increased nearly 90% since December 2025 for both diesel and unleaded. From July 1, 2025 to June 30, 2026, we averaged $3.02/gal for diesel and $2.36/gal for unleaded (before tax and fees). We are currently paying $3.79/gal for unleaded and $4.42/gal for diesel (before tax and fees).

Prior Year Personnel Cost Comparison

In addition to the changes between the Tentative and Proposed Fiscal Year 2026-2027 budgets, it is important to consider the current Fiscal Year Budget in comparison with the *unaudited* Fiscal Year 2025-2026 Budget, particularly in the areas of salaries and employee benefits. These costs represent the largest component of the District's operating budget and account for most of the year-over-year increase in operating expenditures.

Salary & Benefits Comparison

Personnel Cost	FY 2025-2026	Proposed FY26-27	Change	% Change
Salaries	$16,147,011	$17,593,932	+ $1,446,921	+ 9.0%
Benefits*	$4,057,435	$4,410,565	+ $353,130	+ 8.7%
Total Salary & Benefits	**$20,204,446**	**$22,004,497**	**+ $1,800,051**	**+ 8.9%**

**Employee Benefits includes expenditures recorded in Fund 50: IMRF/Social Security.*

The most significant year-over-year operating expenditure change is therefore related to personnel. Salary and benefit costs increase approximately $1.80 million, or 8.9%, from the *unaudited* Fiscal Year 2025-2026 costs to the Proposed Fiscal Year 2026-2027 Budget.

Total operating expenditures increase approximately $1.91 million year over year. Accordingly, approximately 94% of the increase in operating expenditures can be attributed to increased salary and employee-benefit costs.

Salary and benefit costs represented approximately 73.3% of operating expenditures in FY26 and are projected to represent approximately 74.6% in FY27.

Salary Changes by Fund

Fund	FY 2025-2026	Proposed FY26-27	Change	% Change
Fund 10: Education	$14,318,552	$15,479,199	+ $1,160,647	+ 8.1%
Fund 20: O&M	$822,500	$901,896	+ $79,396	+ 9.7%
Fund 40: Transportation	$1,005,959	$1,212,837	+ $206,878	+ 20.6%
Total Salaries	**$16,147,011**	**$17,593,932**	**+ $1,446,921**	**+ 9.0%**

Year-to-Year Takeaway

The most significant structural change is the increase in personnel-related expenditures.

Salaries and employee benefits are projected to increase approximately $1.80 million, accounting for roughly ***94% of the total year-over-year increase in operating expenditures***. This means that the increase in the operating budget is being driven overwhelmingly by the District's personnel cost structure rather than by broad increases in discretionary spending.

District Type:

[X] 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:

[X] Cash
[ ] Accrual

Is this an amended budget? No

Date of Amended Budget: _____
(MM/DD/YY)

District Name: **North Boone CUSD 200**

District RCDT No: **04004200026**

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

Budget of North Boone CUSD 200 *, County of* Boone ,
State of Illinois, for the Fiscal Year beginning July 1, 2026 *and ending* June 30, 2027 .

WHEREAS the Board of Education of North Boone CUSD 200 ,
County of Boone , *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 _____ *day of* _____ , *20* ____ ,
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

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

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

ADOPTION OF BUDGET

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

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

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

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

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

(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted through IWAS: https://apps.isbe.net/iwas/asp/login.asp?js=true
Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

	A	B	C	D	E	F	G	H	I	J	K	L
1	*Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.*		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds)1 as of July 1, 2026		12,346,262	3,236,307	2,744,173	4,144,577	358,848	2,269,548	1,228,701	94,644	201,672	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	9,849,039	1,796,589	1,394,688	785,398	797,781	1,231,042	44,458	500,350	22,160	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	9,851,046	369,543	0	867,357	301,322	50,000	0	0	0	
8	FEDERAL SOURCES	4000	1,267,374	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues [8]		20,967,459	2,166,132	1,394,688	1,652,755	1,099,103	1,281,042	44,458	500,350	22,160	
10	Receipts/Revenues for "On Behalf" Payments [2]	3998										
11	Total Receipts/Revenues		20,967,459	2,166,132	1,394,688	1,652,755	1,099,103	1,281,042	44,458	500,350	22,160	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	15,083,635				453,257			0		
14	SUPPORT SERVICES	2000	7,130,126	2,609,542		2,368,623	793,313	1,909,681		568,599	0	
15	COMMUNITY SERVICES	3000	5,900	0		0	0			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	465,898	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	1,658,652	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures [9]		22,685,559	2,609,542	1,658,652	2,368,623	1,246,570	1,909,681		568,599	0	
20	Disbursements/Expenditures for "On Behalf" Payments [2]	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		22,685,559	2,609,542	1,658,652	2,368,623	1,246,570	1,909,681		568,599	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(1,718,100)	(443,410)	(263,964)	(715,868)	(147,467)	(628,639)	44,458	(68,249)	22,160	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund [16]	7110										
27	Abatement of the Working Cash Fund [16]	7110										
28	Transfer of Working Cash Fund Interest	7120								40,000		
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest [3] Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int [3a] Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold [4]	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets [5]	7300										
39	Transfer to Debt Service to Pay Principal on Leases	7400			0							
40	Transfer to Debt Service to Pay Interest on Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds [8]		0	0	0	0	0	0	0	40,000	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	*Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.*		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	**Description: Enter Whole Numbers Only**	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Service**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**	
48	**OTHER USES OF FUNDS (8000)**											
49	**TRANSFER TO VARIOUS OTHER FUNDS (8100)**											
50	Abolishment or Abatement of the Working Cash Fund [16]	8110							0			
51	Transfer of Working Cash Fund Interest	8120							40,000			
52	Transfer Among Funds	8130										
53	Transfer of Interest [6]	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest [3] Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond [3a] and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Leases	8420										
59	Other Revenues Pledged to Pay Principal on Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Leases	8440										
61	Taxes Pledged to Pay Interest on Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Leases	8520										
63	Other Revenues Pledged to Pay Interest on Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	**Total Other Uses of Funds** [9]		0	0	0	0	0	0	40,000	0	0	
80	**Total Other Sources/Uses of Fund**		0	0	0	0	0	0	(40,000)	40,000	0	
81	**ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2027**		10,628,162	2,792,897	2,480,209	3,428,709	211,381	1,640,909	1,233,159	66,395	223,832	
82												
83	**Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2026**											
84	**RECEIPTS/REVENUES (For Student Activity Funds)**											
85	**Total Student Activity Direct Receipts/Revenues (Local Sources)**	1799	0									
86	**DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)**											
87	**Total Student Activity Direct Disbursements/Expenditures**	1999	0									
88	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures**		0									
89	**Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2027**		0									
90												

	A	B	C	D	E	F	G	H	I	J	K	L
1	*Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.*		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
91	**Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2026**		12,346,262	3,236,307	2,744,173	4,144,577	358,848	2,269,548	1,228,701	94,644	201,672	
92	**RECEIPTS/REVENUES (All Sources with Student Activity Funds)**											
93	**LOCAL SOURCES**	**1000**	9,849,039	1,796,589	1,394,688	785,398	797,781	1,231,042	44,458	500,350	22,160	
94	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	**2000**	0	0		0	0					
95	**STATE SOURCES**	**3000**	9,851,046	369,543	0	867,357	301,322	50,000	0	0	0	
96	**FEDERAL SOURCES**	**4000**	1,267,374	0	0	0	0	0	0	0	0	
97	**Total Direct Receipts/Revenues** [8]		20,967,459	2,166,132	1,394,688	1,652,755	1,099,103	1,281,042	44,458	500,350	22,160	
98	Receipts/Revenues for "On Behalf" Payments [2]	3998	0	0	0	0	0	0		0	0	
99	**Total Receipts/Revenues**		20,967,459	2,166,132	1,394,688	1,652,755	1,099,103	1,281,042	44,458	500,350	22,160	
100	**DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)**											
101	**INSTRUCTION**	**1000**	15,083,635				453,257			0		
102	**SUPPORT SERVICES**	**2000**	7,130,126	2,609,542		2,368,623	793,313	1,909,681		568,599	0	
103	**COMMUNITY SERVICES**	**3000**	5,900	0		0	0			0		
104	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS**	**4000**	465,898	0	0	0	0	0		0	0	
105	**DEBT SERVICES**	**5000**	0	0	1,658,652	0	0			0	0	
106	**PROVISION FOR CONTINGENCIES**	**6000**	0	0	0	0	0	0		0	0	
107	**Total Direct Disbursements/Expenditures** [9]		22,685,559	2,609,542	1,658,652	2,368,623	1,246,570	1,909,681		568,599	0	
108	Disbursements/Expenditures for "On Behalf" Payments [2]	4180	0	0	0	0	0	0		0	0	
109	**Total Disbursements/Expenditures**		22,685,559	2,609,542	1,658,652	2,368,623	1,246,570	1,909,681		568,599	0	
110	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures**		(1,718,100)	(443,410)	(263,964)	(715,868)	(147,467)	(628,639)	44,458	(68,249)	22,160	
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	40,000	0	
114	**OTHER USES OF FUNDS (8000)**											
116	**Total Other Uses of Funds** [9]		0	0	0	0	0	0	40,000	0	0	
117	**Total Other Sources/Uses of Fund**		0	0	0	0	0	0	(40,000)	40,000	0	
118	**ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2027**		10,628,162	2,792,897	2,480,209	3,428,709	211,381	1,640,909	1,233,159	66,395	223,832	
119												
120	**SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)**											
121			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
122	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
123	**Object Name**											
124	Salaries	100	15,479,199	901,896		1,212,837		0		0	0	17,593,932
125	Employee Benefits	200	2,855,957	133,481		174,557	1,246,570	0		0	0	4,410,565
126	Purchased Services	300	1,739,180	599,080	0	177,734		155,000		568,599	0	3,239,593
127	Supplies & Materials	400	1,148,992	879,953		221,695		0		0	0	2,250,640
128	Capital Outlay	500	71,550	68,000		577,300		1,754,681		0	0	2,471,531
129	Other Objects	600	1,301,181	4,632	1,658,652	0	0	0		0	0	2,964,465
130	Non-Capitalized Equipment	700	89,500	22,500		4,500		0		0	0	116,500
131	Termination Benefits	800	0	0		0				0		0
132	**Total Expenditures**		22,685,559	2,609,542	1,658,652	2,368,623	1,246,570	1,909,681		568,599	0	33,047,226

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2026**		12,346,262	3,236,307	2,744,173	4,144,577	358,848	2,269,548	1,228,701	94,644	201,672
4	**Total Direct Receipts & Other Sources** [8]		20,967,459	2,166,132	1,394,688	1,652,755	1,099,103	1,281,042	44,458	540,350	22,160
5	**OTHER RECEIPTS**										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	**Total Other Receipts**		0	0	0	0	0	0	0	0	0
11	**Total Direct Receipts, Other Sources, & Other Receipts**		20,967,459	2,166,132	1,394,688	1,652,755	1,099,103	1,281,042	44,458	540,350	22,160
12	**Total Amount Available**		33,313,721	5,402,439	4,138,861	5,797,332	1,457,951	3,550,590	1,273,159	634,994	223,832
13	**Total Direct Disbursements & Other Uses** [9]		22,685,559	2,609,542	1,658,652	2,368,623	1,246,570	1,909,681	40,000	568,599	0
14	**OTHER DISBURSEMENTS**										
15	Interfund Loans Receivable (Loans to Other Funds) [10]	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	**Total Other Disbursements**		0	0	0	0	0	0	0	0	0
20	**Total Direct Disbursements, Other Uses, & Other Disbursements**		22,685,559	2,609,542	1,658,652	2,368,623	1,246,570	1,909,681	40,000	568,599	0
21	**ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2027**		10,628,162	2,792,897	2,480,209	3,428,709	211,381	1,640,909	1,233,159	66,395	223,832
22											
23	**Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2026**										
24	**Total Direct Receipts & Other Sources** [8]		0								
25	**Total Amount Available**		0								
26	**Total Direct Disbursements & Other Uses** [9]		0								
27	**Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2027**		0								
28											
29	**Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2026**		12,346,262	3,236,307	2,744,173	4,144,577	358,848	2,269,548	1,228,701	94,644	201,672
30	**Total Direct Receipts & Other Sources** [8]		20,967,459	2,166,132	1,394,688	1,652,755	1,099,103	1,281,042	44,458	540,350	22,160
31	**Total Other Receipts**		0	0	0	0	0	0	0	0	0
32	**Total Direct Receipts, Other Sources, & Other Receipts**		20,967,459	2,166,132	1,394,688	1,652,755	1,099,103	1,281,042	44,458	540,350	22,160
33	**Total Amount Available**		33,313,721	5,402,439	4,138,861	5,797,332	1,457,951	3,550,590	1,273,159	634,994	223,832
34	**Total Direct Disbursements & Other Uses** [9]		22,685,559	2,609,542	1,658,652	2,368,623	1,246,570	1,909,681	40,000	568,599	0
35	**Total Other Disbursements**		0	0	0	0	0	0	0	0	0
36	**Total Direct Disbursements, Other Uses, & Other Disbursements**		22,685,559	2,609,542	1,658,652	2,368,623	1,246,570	1,909,681	40,000	568,599	0
37	**Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2027**		10,628,162	2,792,897	2,480,209	3,428,709	211,381	1,640,909	1,233,159	66,395	223,832

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	**1100**									
5	Designated Purposes Levies [11] (1110-1120)	-	7,745,258	1,659,839	1,240,688	597,162	718,785		458	402,350	17,498
6	Leasing Purposes Levy [12]	1130									
7	Special Education Purposes Levy	1140	1,073,521								
8	FICA and Medicare Only Levies	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies *(Describe & Itemize)*	1190								80,000	
12	**Total Ad Valorem Taxes Levied by District**		8,818,779	1,659,839	1,240,688	597,162	718,785	0	458	482,350	17,498
13	**PAYMENTS IN LIEU OF TAXES**	**1200**									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes[13]	1230	143,981				56,996				
17	Other Payments in Lieu of Taxes *(Describe & Itemize)*	1290									
18	**Total Payments in Lieu of Taxes**		143,981	0	0	0	56,996	0	0	0	0
19	**TUITION**	**1300**									
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	**Total Tuition**		0								
41	**TRANSPORTATION FEES**	**1400**									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				4,500					
43	Regular Transportation Fees from Other Districts (In State)	1412				25,000					
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									
57	Special Education Transportation Fees from Other Sources (In State)	1443									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	**Total Transportation Fees**					29,500					
64	**EARNINGS ON INVESTMENTS**	**1500**									
65	Interest on Investments	1510	414,000	116,000	154,000	145,830	22,000	81,042	44,000	18,000	4,662
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	**Total Earnings on Investments**		414,000	116,000	154,000	145,830	22,000	81,042	44,000	18,000	4,662
69	**FOOD SERVICE**	**1600**									
70	Sales to Pupils - Lunch	1611	228,522								
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	8,500								
75	Other Food Service *(Describe & Itemize)*	1690	542								
76	**Total Food Service**		237,564								
77	**DISTRICT/SCHOOL ACTIVITY INCOME**	**1700**									
78	Admissions - Athletic	1711	32,500								
79	Admissions - Other	1719									
80	Fees	1720	59,000								
81	Book Store Sales	1730									
82	Other District/School Activity Revenue *(Describe & Itemize)*	1790	8,250								
83	Student Activity Fund Revenues	1799									
84	**Total District/School Activity Income (without Student Activity Funds 1799)**		99,750	0							
85	**Total District/School Activity Income (with Student Activity Funds 1799)**		99,750								
86	**TEXTBOOK INCOME**	**1800**									
87	Textbook Rentals - Regular Textbooks	1811	88,715								
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**		88,715								
97	**OTHER REVENUE FROM LOCAL SOURCES**	**1900**									
98	Rentals	1910		17,750							
99	Contributions and Donations from Private Sources	1920	11,414								
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950	23,436								
103	Payments of Surplus Moneys from TIF Districts	1960									
104	Drivers' Education Fees	1970									
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983						1,150,000			
107	Payment from Other Districts	1991				12,450					
108	Sale of Vocational Projects	1992									
109	Other Local Fees *(Describe & Itemize)*	1993									
110	Other Local Revenues *(Describe & Itemize)*	1999	11,400	3,000		456					
111	**Total Other Revenue from Local Sources**		46,250	20,750	0	12,906	0	1,150,000	0	0	0
112	**Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)**	**1000**	9,849,039	1,796,589	1,394,688	785,398	797,781	1,231,042	44,458	500,350	22,160

	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
113	**Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)**		9,849,039								
114	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**										
115	Flow-Through Revenue from State Sources	2100									
116	Flow-Through Revenue from Federal Sources	2200									
117	Other Flow-Through Revenue *(Describe & Itemize)*	2300									
118	**Total Flow-Through Receipts/Revenues From One District to Another District**	**2000**	0	0		0	0				
119	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**										
120	**UNRESTRICTED GRANTS-IN-AID (3001-3099)**										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	9,512,541	369,543			301,322				
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**		9,512,541	369,543	0	0	301,322	0		0	0
125	**RESTRICTED GRANTS-IN-AID (3100-3900)**										
126	**SPECIAL EDUCATION**										
127	Special Education - Private/Public Facility Tuition	3100	118,615								
128	Special Education - Orphanage - Individual	3120									
129	Special Education - Orphanage - Summer Individual	3130									
130	Special Education - Other *(Describe & Itemize)*	3199									
131	**Total Special Education**		118,615	0		0					
132	**CAREER AND TECHNICAL EDUCATION (CTE)**										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235	32,847								
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other *(Describe & Itemize)*	3299									
140	**Total Career and Technical Education**		32,847	0			0				
141	State Free Lunch & Breakfast	3360	3,742								
142	School Breakfast Initiative	3365									
143	Driver Education	3370									
144	Adult Education (from ICCB)	3410									
145	Adult Education - Other *(Describe & Itemize)*	3499									
146	**TRANSPORTATION**										
147	Transportation - Regular and Vocational	3500				666,348					
148	Transportation - Special Education	3510				201,009					
149	Transportation - Other *(Describe & Itemize)*	3599									
150	**Total Transportation**		0	0		867,357	0				
151	Learning Improvement - Change Grants	3610									
152	Scientific Literacy	3660									
153	Truant Alternative/Optional Education	3695									
154	Early Childhood - Block Grant	3705	163,301								
155	Chicago General Education Block Grant	3766									
156	Chicago Educational Services Block Grant	3767									
157	School Safety & Educational Improvement Block Grant	3775									
158	Technology - Technology for Success	3780									
159	State Charter Schools	3815									
160	Extended Learning Opportunities - Summer Bridges	3825									
161	Infrastructure Improvements - Planning/Construction	3920									
162	School Infrastructure - Maintenance Projects	3925						50,000			
163	Other Restricted Revenue from State Sources *(Describe & Itemize)*	3999	20,000								
164	**Total Restricted Grants-In-Aid**		338,505	0	0	867,357	0	50,000	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
165	**Total Receipts/Revenues from State Sources**	**3000**	9,851,046	369,543	0	867,357	301,322	50,000	0	0	0
166	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
167	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)**										
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 (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 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	364,942								
187	Special Milk Program	4215									
188	School Breakfast Program	4220									
189	Summer Food Service Admin/Program	4225									
190	Child and Adult Care Food Program	4226									
191	Fresh Fruit and Vegetables	4240									
192	Food Service - Other *(Describe & Itemize)*	4299									
193	**Total Food Service**		364,942				0				
194	**TITLE I**										
195	Title I - Low Income	4300	274,747								
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**		274,747	0		0	0				
200	**TITLE IV**										
201	Title IV - Student Support & Academic Enrichment Grant	4400	28,551								
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**		28,551	0		0	0				
206	**FEDERAL - SPECIAL EDUCATION**										
207	Federal Special Education - Preschool Flow-Through	4600	16,001								
208	Federal Special Education - Preschool Discretionary	4605									
209	Federal Special Education - IDEA Flow Through	4620	421,698								
210	Federal Special Education - IDEA Room & Board	4625									
211	Federal Special Education - IDEA Discretionary	4630									
212	Federal Special Education - IDEA - Other *(Describe & Itemize)*	4699									
213	**Total Federal Special Education**		437,699	0		0	0				
214	**CTE - PERKINS**										

	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**
215	CTE - Perkins-Title IIIE 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 Acquistion	4909	27,300								
228	McKinney Education for Homeless Children	4920									
229	Title II - Eisenhower - Professional Development Formula	4930									
230	Title II - Teacher Quality	4932	44,135								
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	25,000								
236	Medicaid Matching Funds - Fee-For-Service Program	4992	65,000								
237	Other Restricted Grants Received from Fed. Govt. thru State *(Describe & Itemize)*	4998									
238	**Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State**		1,267,374	0	0	0	0	0		0	0
239	**TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES**	**4000**	1,267,374	0	0	0	0	0	0	0	0
240	**TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)**		20,967,459	2,166,132	1,394,688	1,652,755	1,099,103	1,281,042	44,458	500,350	22,160
241	**TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)**		20,967,459								

	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	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	**10 - EDUCATIONAL FUND (ED)**										
4	**INSTRUCTION (ED)**	**1000**									
5	Regular Programs	1100	7,266,384	1,512,766	37,700	367,146	36,000	5,100	30,000		9,255,096
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	307,842	10,019		2,500					320,361
8	Special Education Programs (Functions 1200 - 1220)	1200	2,122,335	325,052	121,638	38,149		3,625	4,500		2,615,299
9	Special Education Programs Pre-K	1225			2,100	6,880					8,980
10	Remedial and Supplemental Programs K-12	1250	7,104	1,010	146,206	29,604					183,924
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	191,098	18,907	1,600	10,278					221,883
14	Interscholastic Programs	1500	526,542	30,751	302,853	52,200	19,550	29,500	8,000		969,396
15	Summer School Programs	1600	15,754	3,275		3,500					22,529
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	557,054	88,706		11,000					656,760
19	Truant Alternative & Optional Programs	1900			24,100						24,100
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						805,307			805,307
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	**Total Instruction[14] (Without Student Activity Funds 1999)**	**1000**	10,994,113	1,990,486	636,197	521,257	55,550	843,532	42,500	0	15,083,635
35	**Total Instruction (With Student Activity Funds 1999)**	**1000**	10,994,113	1,990,486	636,197	521,257	55,550	843,532	42,500	0	15,083,635
36	**SUPPORT SERVICES (ED)**	**2000**									
37	**Support Services - Pupil**	**2100**									
38	Attendance & Social Work Services	2110	438,559	43,396	500	500					482,955
39	Guidance Services	2120	266,376	89,717	900	4,500					361,493
40	Health Services	2130	357,358	102,642	17,700	11,000					488,700
41	Psychological Services	2140	98,848	13,627	73,350	2,000					187,825
42	Speech Pathology & Audiology Services	2150	270,201	44,857	118,500	250					433,808
43	Other Support Services - Pupils *(Describe & Itemize)*	2190	309,240	32,680	1,000	500					343,420
44	**Total Support Services - Pupil**	**2100**	1,740,582	326,919	211,950	18,750	0	0	0	0	2,298,201
45	**Support Services - Instructional Staff**	**2200**									
46	Improvement of Instruction Services	2210	174,505	1,933	36,100	4,000		3,000			219,538
47	Educational Media Services	2220	376,889	119,567	207,641	201,160	13,500	1,050	40,000		959,807
48	Assessment & Testing	2230			61,365	250					61,615
49	**Total Support Services - Instructional Staff**	**2200**	551,394	121,500	305,106	205,410	13,500	4,050	40,000	0	1,240,960
50	**Support Services - General Administration**	**2300**									
51	Board of Education Services	2310	15,000	12,349	185,170	500		10,000			223,019
52	Executive Administration Services	2320	229,521	16,106	18,950	5,500		3,500			273,577
53	Special Area Administration Services	2330	112,857	115,427	6,800	525		100			235,709
54	Tort Immunity Services	2361, 2365									0
55	**Total Support Services - General Administration**	**2300**	357,378	143,882	210,920	6,525	0	13,600	0	0	732,305
56	**Support Services - School Administration**	**2400**									
57	Office of the Principal Services	2410	1,184,469	196,633	8,000	5,750	2,500	4,500			1,401,852
58	Other Support Services - School Administration *(Describe & Itemize)*	2490									0
59	**Total Support Services - School Administration**	**2400**	1,184,469	196,633	8,000	5,750	2,500	4,500	0	0	1,401,852

	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**	**Funct #**	**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				500		2,500			3,000
62	Fiscal Services	2520	145,077	24,964	134,160	2,500		12,500			319,201
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550									0
65	Food Services	2560	337,186	18,510	13,150	381,900		360	7,000		758,106
66	Internal Services	2570			4,500						4,500
67	**Total Support Services - Business**	**2500**	482,263	43,474	151,810	384,900	0	15,360	7,000	0	1,084,807
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	65,500	10,114	3,500						79,114
72	Staff Services	2640	103,500	22,949	61,100	1,000		28,338			216,887
73	Data Processing Services	2660			75,000						75,000
74	**Total Support Services - Central**	**2600**	169,000	33,063	139,600	1,000	0	28,338	0	0	371,001
75	**Other Support Services - Misc.** *(Describe & Itemize)*	**2900**				1,000					1,000
76	**Total Support Services**	**2000**	4,485,086	865,471	1,027,386	623,335	16,000	65,848	47,000	0	7,130,126
77	**COMMUNITY SERVICES (ED)**	**3000**			1,500	4,400					5,900
78	**PAYMENTS TO OTHER DIST & GOVT UNITS (ED)**	**4000**									
79	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
80	Payments for Regular Programs	4110						8,148			8,148
81	Payments for Special Education Programs	4120			74,097			21,500			95,597
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190						12,486			12,486
86	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			74,097			42,134			116,231
87	Payments for Regular Programs - Tuition	4210						15,000			15,000
88	Payments for Special Education Programs - Tuition	4220						142,678			142,678
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240						191,989			191,989
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition *(Describe & Itemize)*	4290									0
94	**Total Payments to Other Dist & Govt Units - Tuition (In State)**	**4200**						349,667			349,667
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers *(Describe & Itemize)*	4390									0
102	**Total Payments to Other Dist & Govt Units-Transfers (In State)**	**4300**			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	**Total Payments to Other Dist & Govt Units**	**4000**			74,097			391,801			465,898
105	**DEBT SERVICE (ED)**	**5000**									
106	**Debt Service - Interest on Short-Term Debt**	**5100**									
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
112	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0
113	**Debt Service - Interest on Long-Term Debt**	**5200**									0
114	**Total Debt Service**	**5000**						0			0
115	**PROVISION FOR CONTINGENCIES (ED)**	**6000**									0
116	**Total Direct Disbursements/Expenditures (without Student Activity Funds (1999)**		15,479,199	2,855,957	1,739,180	1,148,992	71,550	1,301,181	89,500	0	22,685,559

	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	Funct #	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)**		15,479,199	2,855,957	1,739,180	1,148,992	71,550	1,301,181	89,500	0	22,685,559
118	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)**										(1,718,100)
119	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)**										(1,718,100)
120											
121	**20 - OPERATIONS AND MAINTENANCE FUND (O&M)**										
122	**SUPPORT SERVICES (O&M)**	**2000**									
123	**Support Services - Pupil**	**2100**									
124	Other Support Services - Pupils *(Describe & Itemize)*	2190									0
125	**Support Services - Business**	**2500**									
126	Direction of Business Support Services	2510	37,461								37,461
127	Facilities Acquisition & Construction Services	2530									0
128	Operation & Maintenance of Plant Services	2540	864,435	133,481	599,080	879,953	68,000	4,632	22,500		2,572,081
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	**Total Support Services - Business**	**2500**	901,896	133,481	599,080	879,953	68,000	4,632	22,500	0	2,609,542
132	**Other Support Services - Misc.** *(Describe & Itemize)*	**2900**									0
133	**Total Support Services**	**2000**	901,896	133,481	599,080	879,953	68,000	4,632	22,500	0	2,609,542
134	**COMMUNITY SERVICES (O&M)**	**3000**									0
135	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**	**4000**									
136	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
137	Payments for Regular Programs	4110									0
138	Payments for Special Education Programs	4120									0
139	Payments for CTE Program	4140									0
140	Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
141	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			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**									
145	**Debt Service - Interest on Short-Term Debt**	**5100**									
146	Tax Anticipation Warrants	5110									0
147	Tax Anticipation Notes	5120									0
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
149	State Aid Anticipation Certificates	5140									0
150	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
151	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			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**		901,896	133,481	599,080	879,953	68,000	4,632	22,500	0	2,609,542
156	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(443,410)
157											
158	**30 - DEBT SERVICE FUND (DS)**										
159	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	**4000**									
160	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
161	Payments for Regular Programs	4110									0
162	Payments for Special Education Programs	4120									0
163	Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
164	**Total Payments to Other Dist & Govt Units (In-State)**	**4000**						0			0
165	**DEBT SERVICE (DS)**	**5000**									
166	**Debt Service - Interest on Short-Term Debt**	**5100**									
167	Tax Anticipation Warrants	5110									0
168	Tax Anticipation Notes	5120									0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
170	State Aid Anticipation Certificates	5140									0
171	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
172	**Total Debt Service - Interest On Short-Term Debt**	**5100**						0			0
173	**Debt Service - Interest on Long-Term Debt**	**5200**						114,052			114,052
174	**Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)** *(Describe & Itemize)*	**5300**									0
175	**Debt Service - Other** *(Describe & Itemize)*	**5400**						1,544,600			1,544,600
176	**Total Debt Service**	**5000**			0			1,658,652			1,658,652
177	**PROVISION FOR CONTINGENCIES (DS)**	**6000**									0
178	**Total Direct Disbursements/Expenditures**				0			1,658,652			1,658,652
179	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(263,964)
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	1,212,837	174,557	177,734	221,695	577,300	0	4,500		2,368,623
187	Other Support Services - Business *(Describe & Itemize)*	2900									0
188	**Total Support Services**	**2000**	1,212,837	174,557	177,734	221,695	577,300	0	4,500	0	2,368,623
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									0
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
206	State Aid Anticipation Certificates	5140									0
207	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
208	**Total Debt Service - Interest On Short-Term Debt**	**5100**						0			0
209	**Debt Service - Interest on Long-Term Debt**	**5200**									0
210	**Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)** *(Describe & Itemize)*	**5300**									0
211	**Debt Service - Other** *(Describe & Itemize)*	**5400**									0
212	**Total Debt Service**	**5000**						0			0
213	**PROVISION FOR CONTINGENCIES (TR)**	**6000**									0
214	**Total Direct Disbursements/Expenditures**		1,212,837	174,557	177,734	221,695	577,300	0	4,500	0	2,368,623
215	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(715,868)
216											
217	**50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)**										
218	**INSTRUCTION (MR/SS)**	**1000**									
219	Regular Program	1100		173,404							173,404
220	Pre-K Programs	1125		22,990							22,990
221	Special Education Programs (Functions 1200-1220)	1200		189,090							189,090
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250		7,442							7,442
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0

	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**	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**
226	CTE Programs	1400		1,141							1,141
227	Interscholastic Programs	1500		21,118							21,118
228	Summer School Programs	1600		2,672							2,672
229	Gifted Programs	1650									0
230	Driver's Education Programs	1700									0
231	Bilingual Programs	1800		35,400							35,400
232	Truant Alternative & Optional Programs	1900									0
233	**Total Instruction**	**1000**		453,257							453,257
234	**SUPPORT SERVICES (MR/SS)**	**2000**									
235	**Support Services - Pupil**	**2100**									
236	Attendance & Social Work Services	2110		6,533							6,533
237	Guidance Services	2120		11,232							11,232
238	Health Services	2130		45,410							45,410
239	Psychological Services	2140		1,335							1,335
240	Speech Pathology & Audiology Services	2150		4,624							4,624
241	Other Support Services - Pupils *(Describe & Itemize)*	2190		48,202							48,202
242	**Total Support Services - Pupil**	**2100**		117,336							117,336
243	**Support Services - Instructional Staff**	**2200**									
244	Improvement of Instruction Services	2210		3,008							3,008
245	Educational Media Services	2220		70,701							70,701
246	Assessment & Testing	2230									0
247	**Total Support Services - Instructional Staff**	**2200**		73,709							73,709
248	**Support Services - General Administration**	**2300**									
249	Board of Education Services	2310									0
250	Executive Administration Services	2320		19,807							19,807
251	Special Area Administrative Services	2330		1,636							1,636
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**		21,443							21,443
255	**Support Services - School Administration**	**2400**									
256	Office of the Principal Services	2410		66,248							66,248
257	Other Support Services - School Administration *(Describe & Itemize)*	2490									0
258	**Total Support Services - School Administration**	**2400**		66,248							66,248
259	**Support Services - Business**	**2500**									
260	Direction of Business Support Services	2510		2,681							2,681
261	Fiscal Services	2520		15,693							15,693
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		200,547							200,547
264	Pupil Transportation Services	2550		181,272							181,272
265	Food Services	2560		59,046							59,046
266	Internal Services	2570									0
267	**Total Support Services - Business**	**2500**		459,239							459,239
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		8,610							8,610
272	Staff Services	2640		23,154							23,154
273	Data Processing Services	2660		23,574							23,574
274	**Total Support Services - Central**	**2600**		55,338							55,338
275	**Other Support Services - Misc.** *(Describe & Itemize)*	**2900**									0
276	**Total Support Services**	**2000**		793,313							793,313
277	**COMMUNITY SERVICES (MR/SS)**	**3000**									0
278	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	**4000**									
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120									0
281	Payments for CTE Programs	4140									0
282	**Total Payments to Other Dist & Govt Units**	**4000**		0							0
283	**DEBT SERVICE (MR/SS)**	**5000**									

	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	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
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**			1,246,570				0			1,246,570
293	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(147,467)
294											
295	**60 - CAPITAL PROJECTS (CP)**										
296	**SUPPORT SERVICES (CP)**	**2000**									
297	**Support Services - Business**										
298	Facilities Acquisition & Construction Services	2530			155,000		1,754,681				1,909,681
299	Other Support Services - Business *(Describe & Itemize)*	2900									0
300	**Total Support Services**	**2000**	0	0	155,000	0	1,754,681	0	0		1,909,681
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	155,000	0	1,754,681	0	0		1,909,681
310	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(628,639)
311											
312	**70 WORKING CASH FUND (WC)**										
313											
314	**80 - TORT FUND (TF)**										
315	**INSTRUCTION (TF)**	**1000**									
316	Regular Programs	1100									0
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125									0
319	Special Education Programs (Functions 1200 - 1220)	1200									0
320	Special Education Programs Pre-K	1225									0
321	Remedial and Supplemental Programs K-12	1250									0
322	Remedial and Supplemental Programs Pre-K	1275									0
323	Adult/Continuing Education Programs	1300									0
324	CTE Programs	1400									0
325	Interscholastic Programs	1500									0
326	Summer School Programs	1600									0
327	Gifted Programs	1650									0
328	Driver's Education Programs	1700									0
329	Bilingual Programs	1800									0
330	Truant Alternative & Optional Programs	1900									0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0
339	Interscholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0

	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	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
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**	0	0	0	0	0	0	0	0	0
345	**SUPPORT SERVICES (TF)**	**2000**									
346	**Support Services - Pupil**	**2100**									
347	Attendance & Social Work Services	2110									0
348	Guidance Services	2120									0
349	Health Services	2130									0
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils *(Describe & Itemize)*	2190									0
353	**Total Support Services - Pupil**	**2100**	0	0	0	0	0	0	0	0	0
354	**Support Services - Instructional Staff**	**2200**									
355	Improvement of Instruction Services	2210									0
356	Educational Media Services	2220									0
357	Assessment & Testing	2230									0
358	**Total Support Services - Instructional Staff**	**2200**	0	0	0	0	0	0	0	0	0
359	**Support Services - General Administration**	**2300**									
360	Board of Education Services	2310									0
361	Executive Administration Services	2320									0
362	Special Area Administration Services	2330									0
363	Claims Paid from Self Insurance Fund	2361									0
364	Risk Management and Claims Services Payments	2365									0
365	**Total Support Services - General Administration**	**2300**	0	0	0	0	0	0	0	0	0
366	**Support Services - School Administration**	**2400**									
367	Office of the Principal Services	2410									0
368	Other Support Services - School Administration *(Describe & Itemize)*	2490									0
369	**Total Support Services - School Administration**	**2400**	0	0	0	0	0	0	0	0	0
370	**Support Services - Business**	**2500**									
371	Direction of Business Support Services	2510									0
372	Fiscal Services	2520									0
373	Facilities Acquisition & Construction Services	2530									0
374	Operation & Maintenance of Plant Services	2540			325,939						325,939
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	**Total Support Services - Business**	**2500**	0	0	325,939	0	0	0	0	0	325,939
379	**Support Services - Central**	**2600**									
380	Direction of Central Support Services	2610									0
381	Planning, Research, Development & Evaluation Services	2620									0
382	Information Services	2630									0
383	Staff Services	2640									0
384	Data Processing Services	2660									0
385	**Total Support Services - Central**	**2600**	0	0	0	0	0	0	0	0	0
386	**Other Support Services - Misc.** *(Describe & Itemize)*	**2900**			242,660						242,660
387	**Total Support Services**	**2000**	0	0	568,599	0	0	0	0	0	568,599
388	**COMMUNITY SERVICES (TF)**	**3000**									0
389	**PAYMENTS TO OTHER DIST & GOVT UNITS (TF)**	**4000**									
390	**Payments to Other Dist & Govt Units (In-State)**	4100									
391	Payments for Regular Programs	4110									0
392	Payments for Special Education Programs	4120									0
393	Payments for Adult/Continuing Education Programs	4130									0
394	Payments for CTE Programs	4140									0
395	Payments for Community College Programs	4170									0
396	Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
397	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			0			0			0
398	Payments for Regular Programs - Tuition	4210									0

	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**	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**
399	Payments for Special Education Programs - Tuition	4220									0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0
401	Payments for CTE Programs - Tuition	4240									0
402	Payments for Community College Programs - Tuition	4270									0
403	Payments for Other Programs - Tuition	4280									0
404	Other Payments to In-State Govt Units - Tuition *(Describe & Itemize)*	4290									0
405	**Total Payments to Other Dist & Govt Units - Tuition (In State)**	**4200**						0			0
406	Payments for Regular Programs - Transfers	4310									0
407	Payments for Special Education Programs - Transfers	4320									0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
409	Payments for CTE Programs - Transfers	4340									0
410	Payments for Community College Program - Transfers	4370									0
411	Payments for Other Programs - Transfers	4380									0
412	Other Payments to In-State Govt Units - Transfers *(Describe & Itemize)*	4390									0
413	**Total Payments to Other Dist & Govt Units-Transfers (In State)**	**4300**			0			0			0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0
415	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0
416	**DEBT SERVICE (TF)**	**5000**									
417	**Debt Service - Interest on Short-Term Debt**										
418	Tax Anticipation Warrants	5110									0
419	Tax Anticipation Notes	5120									0
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
421	State Aid Anticipation Certificates	5140									0
422	Other Interest or Short-Term Debt *(Describe & Itemize)*	5150									0
423	**Debt Service - Interest on Long-Term Debt**	**5200**									0
424	**Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)** *(Describe & Itemize)*	**5300**									0
425	**Debt Service - Other** *(Describe & Itemize)*	**5400**									0
426	**Total Debt Service**	**5000**			0			0			0
427	**PROVISION FOR CONTINGENCIES (TF)**	**6000**									0
428	**Total Direct Disbursements/Expenditures**		0	0	568,599	0	0	0	0	0	568,599
429	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(68,249)
430											
431	**90 - FIRE PREVENTION & SAFETY FUND (FP&S)**										
432	**SUPPORT SERVICES (FP&S)**	**2000**									
433	**Support Services - Business**	**2500**									
434	Facilities Acquisition & Construction Services	2530									0
435	Operation & Maintenance of Plant Service	2540									0
436	**Total Support Services - Business**	**2500**	0	0	0	0	0	0	0		0
437	**Other Support Services - Misc.** *(Describe & Itemize)*	**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 *(Describe & Itemize)*	4190									0
443	**Total Payments to Other Districts & Govt Units (FPS)**	**4000**						0			0
444	**DEBT SERVICE (FP&S)**	**5000**									
445	**Debt Service - Interest on Short-Term Debt**	**5100**									
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
448	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0
449	**Debt Service - Interest on Long-Term Debt**	**5200**									0
450	**Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)** *(Describe & Itemize)*	**5300**									0
451	**Total Debt Service**	**5000**						0			0
452	**PROVISIONS FOR CONTINGENCIES (FP&S)**	**6000**									0
453	**Total Direct Disbursements/Expenditures**		0	0	0	0	0	0	0		0

	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**	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**
454	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										22,160

	B	C	D	E	F	G	H
1	**If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.**						
2	**Revenue Check:**	**OK**					
3	**Expenditure Check:**	**OK**					
4	**Revenues Acct. (EstRev tab)**	**Amount**	**Describe Revenue**		**Expenditures Fund-Function (EstExp tab)**	**Amount**	**Describe Expenditures**
5	**1190**	**$ 80,000**	Other revenue recapture		**10-2190**	**$ 343,420**	OT/PT Services
6	**1290**				**10-2490**		
7	**1614**				**10-2900**	**$ 1,000**	Title I Engagement Supplies
8	**1690**	**$ 542**	Other food services revenue		**10-4190**	**$ 12,486**	SRO & Refund to ISBE
9	**1790**	**$ 8,250**	Other activity/athletic revenue		**10-4290**		
10	**1819**				**10-4390**		
11	**1829**				**10-4400**		
12	**1890**				**10-5150**		
13	**1993**				**20-2190**		
14	**1999**	**$ 14,856**	Other local revenue		**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**		
21	**3999**	**$ 20,000**	Other state revenue		**30-5400**	**$ 1,544,600**	Debt Service Payment
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**	**$ 48,202**	OT/PT Services
30	**4998**				**50-2490**		
31					**50-2900**		
32					**50-5150**		
33					**60-2900**		
34					**60-4190**		
35					**80-2190**		
36					**80-2490**		
37					**80-2900**	**$ 242,660**	District liability and other insurance
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	20,967,459	2,166,132	1,652,755	44,458	**24,830,804**
Direct Expenditures	22,685,559	2,609,542	2,368,623		**27,663,724**
Difference	(1,718,100)	(443,410)	(715,868)	44,458	**(2,832,920)**
Estimated Fund Balance - June 30, 2027	10,628,162	2,792,897	3,428,709	1,233,159	**18,082,927**

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

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

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

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

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

	A	B	C	D	E	F	G
1	**School Districts Only*		**DEFICIT REDUCTION PLAN**				
2			**ESTIMATED BUDGET**				
3	*04004200026*		**FY2026-2027**				
4	*District Number*						
5	***North Boone CUSD 200***						
6	*District Name*		**Educational Fund**	**Operations & Maintenance Fund**	**Transportation Fund**	**Working Cash Fund**	**Total**
7	**ESTIMATED BEGINNING FUND BALANCE** ***(must equal prior Ending Fund Balance)***		12,346,262	3,236,307	4,144,577	1,228,701	20,955,847
8	**RECEIPTS/REVENUES**	**Acct #**					
9	**LOCAL SOURCES**	**1000**	9,849,039	1,796,589	785,398	44,458	12,475,484
10	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	**2000**	0	0	0		0
11	**STATE SOURCES**	**3000**	9,851,046	369,543	867,357	0	11,087,946
12	**FEDERAL SOURCES**	**4000**	1,267,374	0	0	0	1,267,374
13	**Total Receipts/Revenues**		20,967,459	2,166,132	1,652,755	44,458	24,830,804
14	**DISBURSEMENTS/EXPENDITURES**	**Funct #**					
15	**INSTRUCTION**	**1000**	15,083,635				15,083,635
16	**SUPPORT SERVICES**	**2000**	7,130,126	2,609,542	2,368,623		12,108,291
17	**COMMUNITY SERVICES**	**3000**	5,900	0	0		5,900
18	**PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS**	**4000**	465,898	0	0		465,898
19	**DEBT SERVICES**	**5000**	0	0	0		0
20	**PROVISION FOR CONTINGENCIES**	**6000**	0	0	0		0
21	**Total Disbursements/Expenditures**		22,685,559	2,609,542	2,368,623		27,663,724
22	**Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures**		(1,718,100)	(443,410)	(715,868)	44,458	(2,832,920)
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	40,000	40,000
26	**TOTAL OTHER SOURCES/USES OF FUNDS**		0	0	0	(40,000)	(40,000)
27	**ESTIMATED ENDING FUND BALANCE**		10,628,162	2,792,897	3,428,709	1,233,159	18,082,927

	A	B	H	I	J	K	L
1	**School Districts Only*		ESTIMATED BUDGET FY2027-2028				
2							
3	*04004200026*						
4	*District Number*						
5	*North Boone CUSD 200*						
6	*District Name*		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE *(must equal prior Ending Fund Balance)*		10,628,162	2,792,897	3,428,709	1,233,159	18,082,927
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		10,628,162	2,792,897	3,428,709	1,233,159	18,082,927

	A	B	M	N	O	P	Q
1	**School Districts Only*		ESTIMATED BUDGET FY2028-2029				
2							
3	*04004200026*						
4	*District Number*						
5	*North Boone CUSD 200*						
6	*District Name*		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE *(must equal prior Ending Fund Balance)*		10,628,162	2,792,897	3,428,709	1,233,159	18,082,927
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		10,628,162	2,792,897	3,428,709	1,233,159	18,082,927

	A	B	R	S	T	U	V
1	**School Districts Only*		ESTIMATED BUDGET FY2029-2030				
2							
3	*04004200026*						
4	*District Number*						
5	***North Boone CUSD 200***						
6	*District Name*		**Educational Fund**	**Operations & Maintenance Fund**	**Transportation Fund**	**Working Cash Fund**	**Total**
7	**ESTIMATED BEGINNING FUND BALANCE** ***(must equal prior Ending Fund Balance)***		10,628,162	2,792,897	3,428,709	1,233,159	18,082,927
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**		10,628,162	2,792,897	3,428,709	1,233,159	18,082,927

	A	B	W	X	Y	Z
1	**School Districts Only*			**SUMMARY**		
2				**BUDGET ADDENDUM - DEFICIT REDUCTION PLAN**		
3	*04004200026*			**ESTIMATED BUDGET**		
4	*District Number*			*Date of Adoption:*		
5	***North Boone CUSD 200***			*(Enter as MM/DD/YY)*		
6	*District Name*		**FY2026-2027**	**FY2027-2028**	**FY2028-2029**	**FY2029-2030**
7	**ESTIMATED BEGINNING FUND BALANCE** ***(must equal prior Ending Fund Balance)***		20,955,847	18,082,927	18,082,927	18,082,927
8	**RECEIPTS/REVENUES**	**Acct #**				
9	**LOCAL SOURCES**	**1000**	12,475,484	0	0	0
10	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	**2000**	0	0	0	0
11	**STATE SOURCES**	**3000**	11,087,946	0	0	0
12	**FEDERAL SOURCES**	**4000**	1,267,374	0	0	0
13	**Total Receipts/Revenues**		24,830,804	0	0	0
14	**DISBURSEMENTS/EXPENDITURES**	**Funct #**				
15	**INSTRUCTION**	**1000**	15,083,635	0	0	0
16	**SUPPORT SERVICES**	**2000**	12,108,291	0	0	0
17	**COMMUNITY SERVICES**	**3000**	5,900	0	0	0
18	**PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS**	**4000**	465,898	0	0	0
19	**DEBT SERVICES**	**5000**	0	0	0	0
20	**PROVISION FOR CONTINGENCIES**	**6000**	0	0	0	0
21	**Total Disbursements/Expenditures**		27,663,724	0	0	0
22	**Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures**		(2,832,920)	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)**		40,000	0	0	0
26	**TOTAL OTHER SOURCES/USES OF FUNDS**		(40,000)	0	0	0
27	**ESTIMATED ENDING FUND BALANCE**		18,082,927	18,082,927	18,082,927	18,082,927

1.

2.

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

North Boone CUSD 200 ***04004200026***

Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available.

Background and Narrative of Budget Reductions:

Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

Deficit Reduction Plan-Background/Assumptions (School Districts Only)
Fiscal Year 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
NORTH BOONE C U SCH DIST 200

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.*)**

		Top Strategy 1	Top Strategy 2	Top Strategy 3
2)	**Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)**			
	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**	*1,445.28*	**Adequacy Target**	*$21,744,768*
		Final Resources	*$17,224,167*	**Percent of Adequacy**	*79%*
	Base Funding Minimum + Tier Funding = ***Gross State Contribution***	**Tier Assignment**	*2*	**Gross State Contribution**	*$10,049,013*
		FY26 Base Funding Minimum	*$9,928,201*	**FY 2026 Tier Funding**	*$120,812*
	Within FY 2026 Gross State Contribution, Resources Attributable to Specific Populations	**Low-Income Students**	*$988,468*		
		English Learners (ELs)	*$121,046*		
		Special Education	*$756,792*		

		FY 2027 Tier Funding	Funding Type (Select)	
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.**	*$134,393*	Actual	**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.*

		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.)**						
3)	**Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)**	Bilingual Program Director(s)		Principals		Bilingual Parent Advisory Committee	
		Special Ed. Program Director(s)		School Improvement Teams		Other Parent Group(s)	
		Other Program Leaders		Teacher or Support Staff Unions		Community Focus Group(s)	
		School Board Members		Other School Staff		Other	
	[Optional] Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. (*No more than 1000 characters, including spaces.*)						

		Priority Investment 1	Priority Investment 2	Priority Investment 3
4)	**Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2027 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)**			
	If "Other" was selected in question 4, please describe. (*No more than 1000 characters, including spaces.*)			

Cost Factor Table

5) **The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2026 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least $5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at https://www.isbe.net/ebfspendingplan.**

Column G: If the Organizational Unit will receive at least $5,000 in FY 2027 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2027 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in Q2.1/cell G31 above must equal the sum in cell G90 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93.

Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2027 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.

Cost Factors		Amount in FY 2026 Adjusted Adequacy Target	Budgeted FY 2027 Investments with New Tier Funding [Required]	Budgeted FY 2027 Expenditures (All Resources) [Optional]	Optional District Narratives
	Core Teachers	$4,820,177			*Enter optional context for core investment decisions.*
	Specialist Teachers	$1,189,381			
	Instructional Facilitator	$520,281			
	Core Intervention Teacher	$208,802			

Core Investments	Substitute Teachers	$169,527			
	Guidance Counselor	$362,242			
	Nurse	$114,977			
	Supervisory Aide	$201,048			
	Librarian	$229,813			
	Librarian Aide	$144,683			
	Principal	$336,918			
	Assistant Principal	$291,708			
	School Site Staff	$241,248			
	Subtotal	$8,830,807			
Per Student Investments	Gifted	$129,551			*Enter optional context for per student investment decisions.*
	Professional Development	$180,660			
	Instructional Materials	$492,840			
	Assessments	$49,140			
	Computer & Tech Equipment	$825,255			
	Student Activities	$678,337			
	Maintenance & Operations	$2,287,878			
	Central Office	$1,445			
	Employee Benefits	$4,111,690			
	Subtotal*	$10,204,694			
Additional Investments	Low-Income Intervention Teacher	$263,662			*Enter optional context for additional investment decisions.*
	Low-Income Pupil Support Staff	$263,662			
	Low-Income Extended Day Teacher	$274,498			
	Low-Income Summer School Teacher	$274,498			
	EL Intervention Teacher	$87,406			
	EL Pupil Support Staff	$87,406			
	EL Extended Day Teacher	$91,018			
	EL Summer School Teacher	$91,018			
	EL Core Teacher	$109,799			
	Sp Ed Teacher	$740,422			
	Sp Ed Instructional Assistant	$308,957			
	Sp Ed Psychologist	$116,921			
	Subtotal	**$2,709,268**			
	Other Investments				
	Total**	**$21,744,768**			**Tier Funding Check (Cell G90)**

*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 statue these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in Question 1 below (cells G100-G102). If the Organizational Unit received at least $5,000 for any of the student groups, a response to Questions 2 through 4 below is required. For amounts less than $5,000, a response is optional for those questions. All other EBF funds may be spent in any manner deemed appropriate by the school district.

Collaboration Opportunity *- Organizational Units may find that questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.*

			Enter Amounts	Select type	
1)	**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.**	**Low-Income Students**			**Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.*
		English Learners			

	whether amounts are estimated or actual.	Special Education						
2)	**Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)** **Response Optional**	Low-Income Intervention Teacher		Low-Income Extended Day Teacher		Other Investments		
		[Optional - Enter $]		*[Optional - Enter $]*		*[Optional - Enter $]*		
		Low-Income Pupil Support Staff		Low-Income Summer School Teacher				
		[Optional - Enter $]		*[Optional - Enter $]*				
	Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2027. (*Required if "Other Investments" selected above. No more than 500 characters, including spaces.*)							
3)	**Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)** **Response Optional**	English Learner Intervention Teacher		English Learner Extended Day Teacher		English Learner Core Teacher		
		[Optional - Enter $]		*[Optional - Enter $]*		*[Optional - Enter $]*		
		English Learner Pupil Support Staff		English Learner Summer School Teacher		Other Investments		
		[Optional - Enter $]		*[Optional - Enter $]*		*[Optional - Enter $]*		
	Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2027. (*Required if "Other Investments" selected above. No more than 500 characters, including spaces.*)							
4)	**Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)** **Response Optional**	Special Education Teacher		Special Education Psychologist				
		[Optional - Enter $]		*[Optional - Enter $]*				
		Special Education Instructional Assistant		Other Investments				
		[Optional - Enter $]		*[Optional - Enter $]*				
	Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2027. (*Required if "Other Investments" selected above. No more than 500 characters, including spaces.*)							

Plan Assurances

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

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

1). "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance

with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners."

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."

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

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

BPAC Meeting (MM/DD/YYYY)	8/31/2026
Name of Chair	Kari Neri

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	Incomplete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Incomplete	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	Incomplete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2, Q3	Incomplete	At least one response must be selected.
Part 2, Q4	Incomplete	Cells G43, I43, and L43 cannot be blank. "Other" may be selected more than once, but other responses may not be repeated.
Part 2, Q4 (Narrative)	Complete	Response required only if "Other" selected in G43, I43, or L43; character length of response must be >10 and <=1000, including spaces.
Part 2, Q5 (Cell G90)	Incomplete	Cell G90 must be equal to the value in cell G31.
Part 2, Q5 (Narrative)	Complete	Response required only if a value was entered in cell G89; character length of response must be >10 and <=1000, including spaces.
Part 3, Q1 Low-Income Funds	Incomplete	A numeric value must be entered. A type must be selected in cell H100.
Part 3, Q1 English Learner Funds	Incomplete	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	Incomplete	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: **North Boone CUSD 200**
RCDT Number: **04004200026**

			Estimated Actual Expenditures, Fiscal Year 2026				Budgeted Expenditures, Fiscal Year 2027			
			(10)	(20)	(80)		(10)	(20)	(80)	
	Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1.	Executive Administration Services	2320	286,273			286,273	273,577		0	273,577
2.	Special Area Administration Services	2330	201,042			201,042	235,709		0	235,709
3.	Other Support Services - School Administration	2490				0	0		0	0
4.	Direction of Business Support Services	2510		50,025		50,025	3,000	37,461	0	40,461
5.	Internal Services	2570				0	4,500		0	4,500
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**		487,315	50,025	0	537,340	516,786	37,461	0	554,247
9.	**Estimated Percent Increase (Decrease) for FY2027 (Budgeted) over (Actual) FY 2026**									3%

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

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

See: School Code, Section 10-20.21 - Contracts

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monetary Remunerations Distributed

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.	ERROR - INPUT DATE(S)
Board Names must be typed on Cover sheet.	ERROR - TYPE BOARD NAMES
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2026 for all Funds **(Cells C3 - K3)** **(Line must have a number or zero. Do not leave blank.)**	OK
Estimated Activity Fund Beginning Fund Balance July, 1 2026 **(Cell C83)** **(Cell must have a number or zero. Do not leave blank.)**	ERROR - ENTER AMOUNT. IF ZERO, ENTER NUMBER 0
Transfer Among Funds **(Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29)**, must equal **(Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52)**.	OK
Transfer of Interest **(Funds 10 thru 90 - Acct 7140 - Cells C30:K30)**, must equal **(Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53)**.	OK
Transfer to Debt Service to Pay Principal on GASB 87 Leases **(Fund 30 - Acct 7400 - Cell E39)** must equal **(Funds 10, 20 & 60 - Acct 8400 Cells C57:H60)**.	OK
Transfer to Debt Service to Pay Interest on GASB 87 Leases **(Fund 30 - Acct 7500 - Cell E40)** must equal **(Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64)**.	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds **(Fund 30 - Acct 7600 - Cell E41)** must equal **(Funds 10 & 20 - Acct 8600 - Cells C65:D68)**.	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds **(Fund 30 - Acct 7700 - Cell E42)** must equal **(Funds 10 & 20 - Acct 8700 - Cells C69:D72)**.	OK
Transfer to Capital Projects Fund **(Fund 60 - Acct 7800 - Cell H43)** must equal **(Fund 10 & 20, Acct 8800 - Cells C73:D76)**.	OK
4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2026 (CashSum 5 tab, All Funds) cannot be negative.	
Educational **(Fund 10 - Cell C3)**	OK
Operations & Maintenance **(Fund 20 - Cell D3)**	OK
Debt Service **(Fund 30 - Cell E3)**	OK
Transportation **(Fund 40 - Cell F3)**	OK
Municipal Retirement/Social Security **(Fund 50 - Cell G3)**	OK
Capital Projects **(Fund 60 - Cell H3)**	OK
Working Cash **(Fund 70 - Cell I3)**	OK
Tort **(Fund 80 - Cell J3)**	OK
Fire Prevention & Safety **(Fund 90 - Cell K3)**	OK
Activity Funds **(Cell C23)**	ERROR - ENTER AMOUNTS. IF ZERO, ENTER NUMBER 0
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2026 (CashSum 5 tab - All Funds) cannot be negative.	
Educational **(Fund 10 - Cell C21)**	OK
Operations & Maintenance **(Fund 20 - Cell D21)**	OK
Debt Service **(Fund 30 - Cell E21)**	OK
Transportation **(Fund 40 - Cell F21)**	OK
Municipal Retirement/Social Security **(Fund 50 - Cell G21)**	OK
Capital Projects **(Fund 60 - Cell H21)**	OK
Working Cash **(Fund 70 - Cell I21)**	OK
Tort **(Fund 80 - Cell J21)**	OK
Fire Prevention & Safety **(Fund 90 - Cell K21)**	OK
6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).	
Interfund Loans Payable **(Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6)** must equal Interfund Loans Receivable **(Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15)**.	OK
Interfund Loans Receivable **(Funds 10, 20, 40, 70 - Acct 141 - Cells C7:D7, F7, I7)** must equal Interfund Loans Payable **(Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16)**.	OK
7. Estimated Revenue (EstRev 6-10 tab)	
Amounts must be input for revenue.	OK
8. Estimated Expenditures (EstExp 11-19 tab)	
Amounts must be input for expenditures.	OK
9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
10. EBF Spending Plan	
All required questions have been answered.	INCOMPLETE

End of Balancing

How North Boone CUSD 200's Budget Can Show a Deficit for the Year and Still Be Financially Healthy

North Boone
Community Unit School District 200

A SCHOOL DISTRICT'S BUDGET IS A PLAN FOR THE YEAR.
FUND BALANCE IS OUR FINANCIAL POSITION OVER TIME.

WHY A DEFICIT CAN HAPPEN

A deficit in the budget means expenses are planned to be higher than revenues for the fiscal year.

- Investing in students and staff (salaries, benefits, programs)
- Rising costs (inflation, utilities, transportation, special education)
- One-time needs or facility projects (capital outlay)
- Revenue timing differences (tax receipts come in later in the year)
- State funding uncertainty or changes

HOW WE MANAGE THE DEFICIT RESPONSIBLY

1 → 2 → 3 → 4 → 5

1 PLAN CAREFULLY

We build a conservative budget based on known revenues and district priorities.

2 USE FUND BALANCE STRATEGICALLY

We intentionally use reserves to cover the planned deficit and invest in our priorities.

3 MONITOR THROUGHOUT THE YEAR

We track revenues and expenses monthly and adjust when needed.

4 MAINTAIN STRONG RESERVES

Healthy fund balances provide a cushion for uncertainties and future needs.

5 FOCUS ON LONG-TERM SUSTAINABILITY

Our goal is a balanced budget over time, not necessarily zero deficit every year.

THE BIG PICTURE

BEGINNING FUND BALANCE
What we start the year with

\+

REVENUES
Local, State, Federal, Fees

−

EXPENDITURES
Salaries, Programs, Operations, Debt, Projects

=

ENDING FUND BALANCE
What we end the year with

A planned deficit simply reduces fund balance. It means we're using resources today to build a stronger future for our students.

WHAT STRONG FINANCIAL HEALTH LOOKS LIKE

- Adequate operating fund balance (typically 3 or more months of operating expenses).
- Sufficient cash flow to meet obligations.
- On track with long-term facility and capital plans.
- Reasonable debt levels.
- Ability to respond to emergencies and opportunities.

FISCAL YEAR 2026-2027 SCENARIO

Planned Operating Deficit for FY27:	**($3,048,636)**
Beginning Operating Fund Balance:	$21,409,239
Ending Operating Fund Balance:	$18,184,959

Result: Still within our healthy reserve range (approx. **7.5 months** of operating expenses)

We invested in students and remain financially healtng.