

**District Type:**

- School District
- Joint Agreement

**ILLINOIS STATE BOARD OF EDUCATION**  
School Business Services Division

**SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM \***  
**July 1, 2023 - June 30, 2024**

**Accounting Basis:**

- Cash
- Accrual

Unbalanced budg  
Reduction Plan is

**Is this an amended budget?** No \_\_\_\_\_

**Date of Amended Budget:** \_\_\_\_\_  
(MM/DD/YY)

**District Name:** Rochester CUSD 3A  
**District RCDT No:** 51084003A26

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

Budget of Rochester CUSD 3A, County of Sangamon/Christian  
State of Illinois, for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024

WHEREAS the Board of Education of Rochester CUSD 3A  
County of Sangamon/Christian, State of Illinois, caused to be prepared in tentative form a budget, and the Sec. 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, 2023 and ending June 30, 2024.

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

**ADOPTION OF BUDGET**

The budget shall be approved and signed below by members of the School Board. Adopted this \_\_\_\_\_ day of \_\_\_\_\_  
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?is=true>  
**Please type the member signatures before submitting to ISBE. We do not accept PDF copies.**

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SD50-36/JA50-39 2/23  
Rochester CUSD 3A  
51084003A26

et; however, a Deficit  
not required at this time.

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\_\_\_\_\_ ,

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\_\_\_\_\_  
\_\_\_\_\_ ,  
*retary*

,

\_\_\_\_\_, 20 \_\_\_\_\_

\_\_\_\_\_

<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
<b>ESTIMATED BEGINNING FUND BALANCE (without Student</b>		5,378,326	1,086,008	137,204	1,520,229	323,489	27,488,210	1,815,189		16,702
<b>RECEIPTS/REVENUES (without Student Activity Funds)</b>										
<b>LOCAL SOURCES</b>	<b>1000</b>	10,033,198	2,225,054	2,487,299	782,015	666,222	2,864,300	109,500	250	0
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE</b>	<b>2000</b>	0	3,000		0	0				
<b>STATE SOURCES</b>	<b>3000</b>	8,321,575	125,000	0	611,570	0	0	0	0	0
<b>FEDERAL SOURCES</b>	<b>4000</b>	1,817,653	0	0	0	0	0	0	0	0
<b>Total Direct Receipts/Revenues <sup>8</sup></b>		20,172,426	2,353,054	2,487,299	1,393,585	666,222	2,864,300	109,500	250	0
Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998									
<b>Total Receipts/Revenues</b>		20,172,426	2,353,054	2,487,299	1,393,585	666,222	2,864,300	109,500	250	0
<b>DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)</b>										
<b>INSTRUCTION</b>	<b>1000</b>	12,058,553				220,426			0	
<b>SUPPORT SERVICES</b>	<b>2000</b>	8,002,731	2,434,815		1,488,579	419,580	2,600,000		0	1,000
<b>COMMUNITY SERVICES</b>	<b>3000</b>	285,000	0		0	0			0	
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	<b>4000</b>	224,500	0	0	0	0	0		0	0
<b>DEBT SERVICES</b>	<b>5000</b>	0	0	4,361,461	0	0			0	0
<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	100,000	75,000	0	25,000	0	0		0	0
<b>Total Direct Disbursements/Expenditures <sup>9</sup></b>		20,670,784	2,509,815	4,361,461	1,513,579	640,006	2,600,000		0	1,000
Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0
<b>Total Disbursements/Expenditures</b>		20,670,784	2,509,815	4,361,461	1,513,579	640,006	2,600,000		0	1,000
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		(498,358)	(156,761)	(1,874,162)	(119,994)	26,216	264,300	109,500	250	(1,000)
<b>OTHER SOURCES/USES OF FUNDS</b>										
<b>OTHER SOURCES OF FUNDS (7000)</b>										
<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
Abolishment the Working Cash Fund <sup>1b</sup>	7110									
Abatement of the Working Cash Fund <sup>1b</sup>	7110									
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Projects Fund to O&M Fund	7150		0							
Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to	7160		0							
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3a</sup>	7170			0						
<b>SALE OF BONDS (7200)</b>										
Principal on Bonds Sold <sup>4</sup>	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets <sup>5</sup>	7300									
Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400			0						
Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			0						
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									

Other Sources Not Classified Elsewhere	7990			1,893,660						
<b>Total Other Sources of Funds <sup>8</sup></b>		0	0	1,893,660	0	0	0	0	0	0
<b>OTHER USES OF FUNDS (8000)</b>										
<b>TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
Abolishment or Abatement of the Working Cash Fund <sup>1b</sup>	8110							0		
Transfer of Working Cash Fund Interest	8120							0		
Transfer Among Funds	8130									
Transfer of Interest <sup>b</sup>	8140									
Transfer from Capital Projects Fund to O&M Fund	8150									
Transfer of Excess Fire Prev & Safety Tax & Interest <sup>5</sup> Proceeds to	8160									
Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3a</sup>	8170									
Taxes Pledged to Pay Principal on GASB 87 Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on GASB 87 Lease	8420									
Other Revenues Pledged to Pay Principal on GASB 87 Leases	8430									
Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases	8440									
Taxes Pledged to Pay Interest on GASB 87 Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on GASB 87 Lease	8520									
Other Revenues Pledged to Pay Interest on GASB 87 Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990						1,893,660			
<b>Total Other Uses of Funds <sup>9</sup></b>		0	0	0	0	0	1,893,660	0	0	0
<b>Total Other Sources/Uses of Fund</b>		0	0	1,893,660	0	0	(1,893,660)	0	0	0
<b>ESTIMATED FUNDING FUND BALANCE (without Student Activity)</b>		4,879,968	929,247	156,702	1,400,235	349,705	25,858,850	1,924,689	250	15,702
<b>Student Activity (Fund 11) ESTIMATED BEGINNING FUND</b>										
<b>RECEIPTS/REVENUES (For Student Activity Funds)</b>										
<b>Total Student Activity Direct Receipts/Revenues (Local Sources)</b>	1799	325,000								
<b>DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)</b>										
<b>Total Student Activity Direct Disbursements/Expenditures</b>	1999	325,000								
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		0								
<b>Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2024</b>		0								

<b>Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2023</b>		5,378,326	1,086,008	137,204	1,520,229	323,489	27,488,210	1,815,189	0	16,702
<b>RECEIPTS/REVENUES (All Sources with Student Activity Funds)</b>										
<b>LOCAL SOURCES</b>	<b>1000</b>	10,358,198	2,225,054	2,487,299	782,015	666,222	2,864,300	109,500	250	0
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE</b>	<b>2000</b>	0	3,000		0	0				
<b>STATE SOURCES</b>	<b>3000</b>	8,321,575	125,000	0	611,570	0	0	0	0	0
<b>FEDERAL SOURCES</b>	<b>4000</b>	1,817,653	0	0	0	0	0	0	0	0
<b>Total Direct Receipts/Revenues<sup>8</sup></b>		20,497,426	2,353,054	2,487,299	1,393,585	666,222	2,864,300	109,500	250	0
Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	0	0	0	0	0	0	0	0	0
<b>Total Receipts/Revenues</b>		20,497,426	2,353,054	2,487,299	1,393,585	666,222	2,864,300	109,500	250	0
<b>DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)</b>										
<b>INSTRUCTION</b>	<b>1000</b>	12,383,553				220,426			0	
<b>SUPPORT SERVICES</b>	<b>2000</b>	8,002,731	2,434,815		1,488,579	419,580	2,600,000		0	1,000
<b>COMMUNITY SERVICES</b>	<b>3000</b>	285,000	0		0	0			0	
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	<b>4000</b>	224,500	0	0	0	0	0		0	0
<b>DEBT SERVICES</b>	<b>5000</b>	0	0	4,361,461	0	0			0	0
<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	100,000	75,000	0	25,000	0	0		0	0
<b>Total Direct Disbursements/Expenditures<sup>9</sup></b>		20,995,784	2,509,815	4,361,461	1,513,579	640,006	2,600,000		0	1,000
Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0
<b>Total Disbursements/Expenditures</b>		20,995,784	2,509,815	4,361,461	1,513,579	640,006	2,600,000		0	1,000
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		(498,358)	(156,761)	(1,874,162)	(119,994)	26,216	264,300	109,500	250	(1,000)
<b>OTHER SOURCES/USES OF FUNDS</b>										
<b>OTHER SOURCES OF FUNDS (7000)</b>										
<b>Total Other Sources of Funds<sup>8</sup></b>		0	0	1,893,660	0	0	0	0	0	0
<b>OTHER USES OF FUNDS (8000)</b>										
<b>Total Other Uses of Funds<sup>9</sup></b>		0	0	0	0	0	1,893,660	0	0	0
<b>Total Other Sources/Uses of Fund</b>		0	0	1,893,660	0	0	(1,893,660)	0	0	0
<b>ESTIMATED ENDING FUND BALANCE (All Sources with Student</b>		4,879,968	929,247	156,702	1,400,235	349,705	25,858,850	1,924,689	250	15,702

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

Description	Acct	(10) Educational	(20) Operations &	(30) Debt Service	(40) Transportat	(50) Municipal	(60) Capital	(70) Working Cash	(80) Tort	(90) Fire
<b>Object Name</b>										
Salaries	100	14,237,952	305,050		712,958		0		0	0
Employee Benefits	200	1,697,327	63,850		120,155	640,006	0		0	0
Purchased Services	300	1,927,940	858,715	3,000	10,516		0		0	0
Supplies & Materials	400	1,507,565	1,074,000		222,200		0		0	0
Capital Outlay	500	9,500	126,000		407,000		0		0	0
Other Objects	600	674,000	77,200	4,358,461	40,750	0	2,600,000		0	0
Non-Capitalized Equipment	700	616,500	5,000		0		0		0	1,000
Termination Benefits	800	0	0		0				0	
<b>Total Expenditures</b>		20,670,784	2,509,815	4,361,461	1,513,579	640,006	2,600,000		0	1,000









<b>Total Bv Obiect</b>
15,255,960
2,521,338
2,800,171
2,803,765
542,500
7,750,411
622,500
0
32,296,645

Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Revenue & Safety
<b>BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2023</b>										
<b>Total Direct Receipts &amp; Other Sources</b> <sup>8</sup>		20,172,426	2,353,054	4,380,959	1,393,585	666,222	2,864,300	109,500	250	0
<b>OTHER RECEIPTS</b>										
Interfund Loans Payable (Loans from Other Funds)	411									
Interfund Loans Receivable (Repayment of Loans)	141									
Notes and Warrants Payable	433									
Other Current Assets	199									
<b>Total Other Receipts</b>		0	0	0	0	0	0	0	0	0
<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		20,172,426	2,353,054	4,380,959	1,393,585	666,222	2,864,300	109,500	250	0
<b>Total Amount Available</b>		20,172,426	2,353,054	4,380,959	1,393,585	666,222	2,864,300	109,500	250	0
<b>Total Direct Disbursements &amp; Other Uses</b> <sup>9</sup>		20,670,784	2,509,815	4,361,461	1,513,579	640,006	4,493,660	0	0	1,000
<b>OTHER DISBURSEMENTS</b>										
Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141									
Interfund Loans Payable (Repayment of Loans)	411									
Notes and Warrants Payable	433									
Other Current Liabilities	499									
<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0
<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		20,670,784	2,509,815	4,361,461	1,513,579	640,006	4,493,660	0	0	1,000
<b>ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2024</b>										
		(498,358)	(156,761)	19,498	(119,994)	26,216	(1,629,360)	109,500	250	(1,000)
<b>Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2023</b>										
<b>Total Direct Receipts &amp; Other Sources</b> <sup>8</sup>		325,000								
<b>Total Amount Available</b>		325,000								
<b>Total Direct Disbursements &amp; Other Uses</b> <sup>9</sup>		325,000								
<b>Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2024</b>		0								
<b>Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2023</b>										
<b>Total Direct Receipts &amp; Other Sources</b> <sup>8</sup>		20,497,426	2,353,054	4,380,959	1,393,585	666,222	2,864,300	109,500	250	0
<b>Total Other Receipts</b>		0	0	0	0	0	0	0	0	0
<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		20,497,426	2,353,054	4,380,959	1,393,585	666,222	2,864,300	109,500	250	0
<b>Total Amount Available</b>		20,497,426	2,353,054	4,380,959	1,393,585	666,222	2,864,300	109,500	250	0
<b>Total Direct Disbursements &amp; Other Uses</b> <sup>9</sup>		20,995,784	2,509,815	4,361,461	1,513,579	640,006	4,493,660	0	0	1,000
<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0
<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		20,995,784	2,509,815	4,361,461	1,513,579	640,006	4,493,660	0	0	1,000
<b>Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2024</b>										
		(498,358)	(156,761)	19,498	(119,994)	26,216	(1,629,360)	109,500	250	(1,000)

Description: Enter Whole Numbers Only	Acct	(10) Educational	(20) Operations &	(30) Debt Service	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention &
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
Designated Purposes Levies <sup>11 (1110-1120)</sup>	-	7,833,983	1,807,144	2,464,799	713,665	233,225		100,500		
Leasing Purposes Levy <sup>12</sup>	1130									
Special Education Purposes Levy	1140	131,544								
FICA and Medicare Only Levies	1150					384,750				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190	41,126								
<b>Total Ad Valorem Taxes Levied by District</b>		<b>8,006,653</b>	<b>1,807,144</b>	<b>2,464,799</b>	<b>713,665</b>	<b>617,975</b>	<b>0</b>	<b>100,500</b>	<b>0</b>	<b>0</b>
<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authority	1220									
Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	25,000	252,000			22,247				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
<b>Total Payments in Lieu of Taxes</b>		<b>25,000</b>	<b>252,000</b>	<b>0</b>	<b>0</b>	<b>22,247</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TUITION</b>	<b>1300</b>									
Regular Tuition from Pupils or Parents (In State)	1311	205,000								
Regular Tuition from Other Districts (In State)	1312									
Regular Tuition from Other Sources (In State)	1313									
Regular Tuition from Other Sources (Out of State)	1314									
Summer School Tuition from Pupils or Parents (In State)	1321	2,200								
Summer School Tuition from Other Districts (In State)	1322									
Summer School Tuition from Other Sources (In State)	1323									
Summer School Tuition from Other Sources (Out of State)	1324									
CTE Tuition from Pupils or Parents (In State)	1331									
CTE Tuition from Other Districts (In State)	1332									
CTE Tuition from Other Sources (In State)	1333									
CTE Tuition from Other Sources (Out of State)	1334									
Special Education Tuition from Pupils or Parents (In State)	1341									
Special Education Tuition from Other Districts (In State)	1342									
Special Education Tuition from Other Sources (In State)	1343									
Special Education Tuition from Other Sources (Out of State)	1344									
Adult Tuition from Pupils or Parents (In State)	1351									
Adult Tuition from Other Districts (In State)	1352									
Adult Tuition from Other Sources (In State)	1353									
Adult Tuition from Other Sources (Out of State)	1354									
<b>Total Tuition</b>		<b>207,200</b>								
<b>TRANSPORTATION FEES</b>	<b>1400</b>									
Regular Transportation Fees from Pupils or Parents (In State)	1411									
Regular Transportation Fees from Other Districts (In State)	1412									
Regular Transportation Fees from Other Sources (In State)	1413									
Regular Transportation Fees from Co-curricular Activities (In State)	1415									
Regular Transportation Fees from Other Sources (Out of State)	1416									
Summer School Transportation Fees from Pupils or Parents (In State)	1421									
Summer School Transportation Fees from Other Districts (In State)	1422									
Summer School Transportation Fees from Other Sources (In State)	1423									
Summer School Transportation Fees from Other Sources (Out of State)	1424									
CTE Transportation Fees from Pupils or Parents (In State)	1431									
CTE Transportation Fees from Other Districts (In State)	1432									
CTE Transportation Fees from Other Sources (In State)	1433									
CTE Transportation Fees from Other Sources (Out of State)	1434									
Special Education Transportation Fees from Pupils or Parents (In State)	1441									
Special Education Transportation Fees from Other Districts (In State)	1442									

Special Education Transportation Fees from Other Sources (In State)	1443									
Special Education Transportation Fees from Other Sources (Out of State)	1444									
Adult Transportation Fees from Pupils or Parents (In State)	1451									
Adult Transportation Fees from Other Districts (In State)	1452									
Adult Transportation Fees from Other Sources (In State)	1453									
Adult Transportation Fees from Other Sources (Out of State)	1454									
<b>Total Transportation Fees</b>										0
<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
Interest on Investments	1510	320,000	49,850	22,500	43,750	26,000	750,000	9,000	250	
Gain or Loss on Sale of Investments	1520									
<b>Total Earnings on Investments</b>		<b>320,000</b>	<b>49,850</b>	<b>22,500</b>	<b>43,750</b>	<b>26,000</b>	<b>750,000</b>	<b>9,000</b>	<b>250</b>	<b>0</b>
<b>FOOD SERVICE</b>	<b>1600</b>									
Sales to Pupils - Lunch	1611	283,450								
Sales to Pupils - Breakfast	1612									
Sales to Pupils - A la Carte	1613	526,745								
Sales to Pupils - Other (Describe & Itemize)	1614									
Sales to Adults	1620									
Other Food Service (Describe & Itemize)	1690									
<b>Total Food Service</b>		<b>810,195</b>								
<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
Admissions - Athletic	1711	62,500								
Admissions - Other	1719									
Fees	1720	62,500								
Book Store Sales	1730									
Other District/School Activity Revenue (Describe & Itemize)	1790									
Student Activity Fund Revenues	1799	325,000								
<b>Total District/School Activity Income (without Student Activity Funds 1799)</b>		<b>125,000</b>								<b>0</b>
<b>Total District/School Activity Income (with Student Activity Funds 1799)</b>		<b>450,000</b>								
<b>TEXTBOOK INCOME</b>	<b>1800</b>									
Textbook Rentals - Regular Textbooks	1811	455,000								
Textbook Rentals - Summer School Textbooks	1812									
Textbook Rentals - Adult/Continuing Education Textbooks	1813									
Textbook Rentals - Other (Describe & Itemize)	1819									
Textbook Sales - Regular Textbooks	1821									
Textbook Sales - Summer School	1822									
Textbook Sales - Adult/Continuing Education	1823									
Textbook Sales - Other (Describe & Itemize)	1829									
Other Textbook Income (Describe & Itemize)	1890									
<b>Total Textbooks</b>		<b>455,000</b>								
<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
Rentals	1910		34,000							
Contributions and Donations from Private Sources	1920									
Impact Fees from Municipal or County Governments	1930									
Services Provided Other Districts	1940									
Refund of Prior Years' Expenditures	1950									
Payments of Surplus Moneys from TIF Districts	1960	40,400	50,560		22,350					
Drivers' Education Fees	1970									
Proceeds from Vendors' Contracts	1980									
School Facility Occupation Tax Proceeds	1983						2,114,300			
Payment from Other Districts	1991									
Sale of Vocational Projects	1992									
Other Local Fees (Describe & Itemize)	1993									
Other Local Revenues (Describe & Itemize)	1999	43,750	31,500		2,250					
<b>Total Other Revenue from Local Sources</b>		<b>84,150</b>	<b>116,060</b>	<b>0</b>	<b>24,600</b>	<b>0</b>	<b>2,114,300</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	<b>1000</b>	<b>10,033,198</b>	<b>2,225,054</b>	<b>2,487,299</b>	<b>782,015</b>	<b>666,222</b>	<b>2,864,300</b>	<b>109,500</b>	<b>250</b>	<b>0</b>

<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>		10,358,198								
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (3000)</b>										
Flow-Through Revenue from State Sources	2100									
Flow-Through Revenue from Federal Sources	2200									
Other Flow-Through Revenue (Describe & Itemize)	2300		3,000							
<b>Total Flow-Through Receipts/Revenues From One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>3,000</b>		<b>0</b>	<b>0</b>				
<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
Evidence Based Funding Formula (Section 18-8.15)	3001	8,055,000	125,000		73,320					
Reorganization Incentives (Accounts 3005-3021)	3005									
Fast Growth District Grants	3030									
Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
<b>Total Unrestricted Grants-In-Aid</b>		<b>8,055,000</b>	<b>125,000</b>	<b>0</b>	<b>73,320</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>RESTRICTED GRANTS-IN-AID (3100-3900)</b>										
<b>SPECIAL EDUCATION</b>										
Special Education - Private Facility Tuition	3100	98,750								
Special Education - Funding for Children Requiring Sp Ed Services	3105									
Special Education - Personnel	3110									
Special Education - Orphanage - Individual	3120	110,000								
Special Education - Orphanage - Summer Individual	3130	10,000								
Special Education - Summer School	3145									
Special Education - Other (Describe & Itemize)	3199									
<b>Total Special Education</b>		<b>218,750</b>	<b>0</b>		<b>0</b>					
<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
CTE - Technical Education - Tech Prep	3200	5,000								
CTE - Secondary Program Improvement (CTEI)	3220									
CTE - WECEP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
<b>Total Career and Technical Education</b>		<b>5,000</b>	<b>0</b>				<b>0</b>			
<b>BILINGUAL EDUCATION</b>										
Bilingual Education - Downstate - TPI and TBE	3305									
Bilingual Education - Downstate - Transitional Bilingual Education	3310									
<b>Total Bilingual Education</b>		<b>0</b>					<b>0</b>			
State Free Lunch & Breakfast	3360	1,000								
School Breakfast Initiative	3365									
Driver Education	3370	30,000								
Adult Education (from ICCB)	3410									
Adult Education - Other (Describe & Itemize)	3499									
<b>TRANSPORTATION</b>										
Transportation - Regular and Vocational	3500				369,500					
Transportation - Special Education	3510				168,750					
Transportation - Other (Describe & Itemize)	3599									
<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>538,250</b>	<b>0</b>				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705									
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Technology for Success	3780	1,825								
State Charter Schools	3815									

Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925									
Other Restricted Revenue from State Sources <i>(Describe &amp; Itemize)</i>	3999	10,000								
<b>Total Restricted Grants-In-Aid</b>		266,575	0	0	538,250	0	0	0	0	0
<b>Total Receipts/Revenues from State Sources</b>	<b>3000</b>	<b>8,321,575</b>	<b>125,000</b>	<b>0</b>	<b>611,570</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)</b>										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received from Fed. Govt. <i>(Describe &amp; Itemize)</i>	4009									
<b>Total Unrestricted Grants-In-Aid Received Directly from Fed Govt</b>		0	0	0	0	0	0	0	0	0
<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received from Fed. Govt. <i>(Describe &amp; Itemize)</i>	4090									
<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		0	0		0	0	0			0
<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)</b>										
<b>TITLE V</b>										
Title V - Flexibility and Accountability	4100									
Title V - SEA Projects	4105									
Title V - Rural Education Initiative (REI)	4107									
Title V - Other <i>(Describe &amp; Itemize)</i>	4199									
<b>Total Title V</b>		0	0		0	0				0
<b>FOOD SERVICE</b>										
Breakfast Start-Up Expansion	4200									
National School Lunch Program	4210	148,000								
Special Milk Program	4215									
School Breakfast Program	4220	15,000								
Summer Food Service Admin/Program	4225									
Child and Adult Care Food Program	4226									
Fresh Fruit and Vegetables	4240									
Food Service - Other <i>(Describe &amp; Itemize)</i>	4299									
<b>Total Food Service</b>		163,000					0			
<b>TITLE I</b>										
Title I - Low Income	4300	145,000								
Title I - Low Income - Neglected, Private	4305									
Title I - Migrant Education	4340									
Title I - Other <i>(Describe &amp; Itemize)</i>	4399									
<b>Total Title I</b>		145,000	0				0	0		
<b>TITLE IV</b>										
Title IV - Student Support & Academic Enrichment Grant	4400	7,500								
Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
Title IV - 21st Century	4421									
Title IV - Other <i>(Describe &amp; Itemize)</i>	4499	48,600								
<b>Total Title IV</b>		56,100	0				0	0		
<b>FEDERAL - SPECIAL EDUCATION</b>										
Federal Special Education - Preschool Flow-Through	4600	5,800								
Federal Special Education - Preschool Discretionary	4605									
Federal Special Education - IDEA Flow Through	4620	421,255								
Federal Special Education - IDEA Room & Board	4625	22,000								
Federal Special Education - IDEA Discretionary	4630									
Federal Special Education - IDEA - Other <i>(Describe &amp; Itemize)</i>	4699									
<b>Total Federal Special Education</b>		449,055	0				0	0		

<b>CTE - PERKINS</b>										
CTE - Perkins-Title III E Tech Prep	4770									
CTE - Other (Describe & Itemize)	4799									
<b>Total CTE - Perkins</b>		<b>0</b>	<b>0</b>				<b>0</b>			
Federal - Adult Education	4810									
ARRA - General State Aid - Education Stabilization	4850									
ARRA - Title I - Low Income	4851									
ARRA - Title I - Neglected, Private	4852									
ARRA - Title I - Delinquent, Private	4853									
ARRA - Title I - School Improvement (Part A)	4854									
ARRA - Title I - School Improvement (Section 1003g)	4855									
ARRA - IDEA - Part B - Preschool	4856									
ARRA - IDEA - Part B - Flow-Through	4857									
ARRA - Title IID - Technology - Formula	4860									
ARRA - Title IID - Technology - Competitive	4861									
ARRA - McKinney - Vento Homeless Education	4862									
ARRA - Child Nutrition Equipment Assistance	4863									
Impact Aid Formula Grants	4864									
Impact Aid Competitive Grants	4865									
Qualified Zone Academy Bond Tax Credits	4866									
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
ARRA - General State Aid - Other Government Services Stabilization	4870									
Other ARRA Funds - II	4871									
Other ARRA Funds - III	4872									
Other ARRA Funds - IV	4873									
Other ARRA Funds - V	4874									
ARRA - Early Childhood	4875									
Other ARRA Funds - VII	4876									
Other ARRA Funds - VIII	4877									
Other ARRA Funds - IX	4878									
Other ARRA Funds - X	4879									
Other ARRA Funds - Ed Job Fund Program	4880									
<b>Total Stimulus Programs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Race to the Top Program	4901									
Race to the Top - Preschool Expansion Grant	4902									
Title III - Instruction for English Learners & Immigrant Students	4905									
Title III - English Language Acquisition	4909									
McKinney Education for Homeless Children	4920									
Title II - Eisenhower - Professional Development Formula	4930									
Title II - Teacher Quality	4932	19,250								
Title II - Part A - Supporting Effective Instruction - State Grants	4935									
Federal Charter Schools	4960									
State Assessment Grants	4981									
Grant for State Assessments and Related Activities	4982									
Medicaid Matching Funds - Administrative Outreach	4991	36,500								
Medicaid Matching Funds - Fee-For-Service Program	4992	24,250								
Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	924,498								
<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		<b>1,817,653</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	<b>1,817,653</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)</b>		<b>20,172,426</b>	<b>2,353,054</b>	<b>2,487,299</b>	<b>1,393,585</b>	<b>666,222</b>	<b>2,864,300</b>	<b>109,500</b>	<b>250</b>	<b>0</b>
<b>TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)</b>		<b>20,497,426</b>								







Other Interest on Short-Term Debt (Describe & Itemize)	5150								0
<b>Total Debt Service</b>	<b>6000</b>								<b>0</b>
<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>								<b>0</b>
<b>Total Direct Disbursements/Expenditures</b>	<b>640,006</b>								<b>640,006</b>
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>									<b>26,415</b>
<b>60 - CAPITAL PROJECTS (CP)</b>									
<b>SUPPORT SERVICES (CP)</b>									
<b>Support Services - Business</b>	<b>2000</b>								<b>0</b>
Facilities Acquisition & Construction Services	3530					2,600,000			2,600,000
Other Support Services - Business (Describe & Itemize)	2900								0
<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	2,600,000	0		<b>2,600,000</b>
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>									
<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>								<b>0</b>
Payments to Regular Programs	4110								0
Payments for Special Education Programs	4120								0
Payments for CTE Programs	4140								0
Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4150								0
<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>		0						<b>0</b>
<b>PROVISION FOR CONTINGENCIES (CP)</b>	<b>6000</b>								<b>0</b>
<b>Total Direct Disbursements/Expenditures</b>	<b>0</b>	0	0	0	0	2,600,000	0		<b>2,600,000</b>
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>									<b>264,300</b>
<b>70 WORKING CASH FUND (WC)</b>									
<b>80 - TORT FUND (TF)</b>									
<b>INSTRUCTION (TF)</b>									
<b>Regular Programs</b>	<b>1000</b>								<b>0</b>
Regular Programs	1100								0
Tuition Payment to Charter Schools	1115								0
Pre-K Programs	1125								0
Special Education Programs (Functions 1200 - 1220)	1200								0
Special Education Programs Pre-K	1225								0
Remedial and Supplemental Programs K-12	1250								0
Remedial and Supplemental Programs Pre-K	1275								0
Adult/Continue Education Programs	1300								0
CTE Programs	1400								0
Interscholastic Programs	1500								0
Summer School Programs	1600								0
Gifted Programs	1650								0
Driver's Education Programs	1700								0
Bilingual Programs	1800								0
Truant Alternative & Optional Programs	1900								0
Pre-K Programs - Private Tuition	1910								0
Regular K-12 Programs - Private Tuition	1914								0
Special Education Programs K-12 Private Tuition	1915								0
Special Education Programs Pre-K Tuition	1913								0
Remedial/Supplemental Programs K-12 Private Tuition	1914								0
Remedial/Supplemental Programs Pre-K Private Tuition	1915								0
Adult/Continue Education Programs Private Tuition	1916								0
CTE Programs Private Tuition	1917								0
Interscholastic Programs Private Tuition	1918								0
Summer School Programs Private Tuition	1919								0
Gifted Programs Private Tuition	1920								0
Bilingual Programs Private Tuition	1921								0
Truants Alternative/Out Ed Programs Private Tuition	1922								0
<b>Total Instruction</b>	<b>1000</b>	0	0	0	0	0	0	0	<b>0</b>
<b>SUPPORT SERVICES (TF)</b>									
<b>Support Services - Pupil</b>	<b>2100</b>								<b>0</b>
Attendance & Social Work Services	2110								0
Guidance Services	2120								0
Health Services	2130								0
Psychological Services	2140								0
Speech Pathology & Audiology Services	2150								0
Other Support Services - Pupils (Describe & Itemize)	2190								0
<b>Total Support Services - Pupil</b>	<b>2200</b>	0	0	0	0	0	0	0	<b>0</b>
<b>Support Services - Instructional Staff</b>									
Improvement of Instruction Services	2210								0
Educational Media Services	2220								0
Assessment & Testing	2230								0
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	0	0	0	0	0	0	0	<b>0</b>
<b>Support Services - General Administration</b>									
Board of Education Services	2310								0
Executive Administration Services	2320								0
Special Area Administration Services	2330								0
Charter State from Self Insurance Fund	2361								0
Risk Management and Public Casualty Programs	2365								0
<b>Total Support Services - General Administration</b>	<b>2300</b>	0	0	0	0	0	0	0	<b>0</b>
<b>Support Services - School Administration</b>									
Office of the Principal Services	2400								0
Other Support Services - School Administration (Describe & Itemize)	2490								0
<b>Total Support Services - School Administration</b>	<b>2400</b>	0	0	0	0	0	0	0	<b>0</b>
<b>Support Services - Business</b>									
Direction of Business Support Services	2510								0
Fiscal Services	2520								0
Facilities Acquisition & Construction Services	2530								0
Operation & Maintenance of Plant Services	2540								0
Pupil Transportation Services	2550								0
Food Services	2560								0
Internal Services	2570								0
<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	<b>0</b>
<b>Support Services - Central</b>									
Direction of Central Support Services	2610								0
Planning, Research, Development & Evaluation Services	2620								0
Information Services	2630								0
Staff Services	2640								0
Data Processing Services	2660								0
<b>Total Support Services - Central</b>	<b>2600</b>	0	0	0	0	0	0	0	<b>0</b>
<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>									
<b>Total Support Services</b>	<b>2900</b>	0	0	0	0	0	0	0	<b>0</b>
<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>								<b>0</b>
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>									
<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>								<b>0</b>
Payments to Regular Programs	4110								0
Payments for Special Education Programs	4120								0
Payments for Adult/Continue Education Programs	4130								0
Payments for CTE Programs	4140								0
Payments for Community College Programs	4170								0
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190								0
<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>		0						<b>0</b>
Payments to Regular Programs - Tuition	4210								0
Payments for Special Education Programs - Tuition	4220								0
Payments for Adult/Continue Education Programs - Tuition	4230								0
Payments for CTE Programs - Tuition	4240								0
Payments for Community College Programs - Tuition	4270								0
Payments for Other Programs - Tuition	4280								0
Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290								0
<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>								<b>0</b>
Payments for Regular Programs - Transfers	4310								0
Payments for Special Education Programs - Transfers	4320								0
Payments for Adult/Continue Education Programs - Transfers	4330								0
Payments for CTE Programs - Transfers	4340								0
Payments for Community College Program - Transfers	4370								0
Payments for Other Programs - Transfers	4380								0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390								0
<b>Total Payments to Other Dist &amp; Govt Units - Transfers (In State)</b>	<b>4300</b>		0						<b>0</b>
Payments to Other Dist & Govt Units (Out of State)	4400								0
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>								<b>0</b>
<b>DEBT SERVICE (TF)</b>									
<b>Debt Service - Interest on Short-Term Debt</b>									
Tax Anticipation Warrants	5110								0
Tax Anticipation Notes	5120								0
Corporate Personal Property Replacement Tax Anticipation Notes	5130								0
State Aid Anticipation Certificates	5140								0
Other Interest on Short-Term Debt (Describe & Itemize)	5150								0
<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>								<b>0</b>
Debt Service - Payments of Principal on Long-Term Debt <sup>12</sup> (Lease/Purchase)	5300								0
<b>Debt Service - Other (Describe &amp; Itemize)</b>	<b>5400</b>								<b>0</b>
<b>Total Debt Service</b>	<b>6000</b>	0	0	0	0	0	0	0	<b>0</b>
<b>PROVISION FOR CONTINGENCIES (TF)</b>	<b>6000</b>								<b>0</b>
<b>Total Direct Disbursements/Expenditures</b>	<b>0</b>	0	0	0	0	0	0	0	<b>0</b>
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>									<b>250</b>
<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>									
<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>								<b>0</b>

<b>Support Services - Business</b>	<b>2500</b>									
Facilities Acquisition & Construction Services	2540								1,000	1,000
Operation & Maintenance of Plant Service	2540									0
<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2000</b>									0
<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>									0
Payments to Regular Programs	4110									0
Payments to Special Education Programs	4120									0
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
<b>Total Payments to Other Districts &amp; Govt Units (FP&amp;S)</b>	<b>4000</b>									<b>0</b>
<b>DEBT SERVICE (FP&amp;S)</b>	<b>5000</b>									0
<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									0
Tax Anticipation Warrants	5110									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									<b>0</b>
<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									<b>0</b>
Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase)	5300									0
<b>Total Debt Service</b>	<b>5000</b>									<b>0</b>
<b>PROVISIONS FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									0
<b>Total Direct Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>(1,000)</b>

Excess (Deficiency) of Receipts/Revenue Over Disbursements/Expenditures

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.

Revenue Check: **OK**  
 Expenditure Check: **OK**

Error Message	Revenues Acct. (EstRev)	Amount	Describe Revenue	Expenditures Fund-	Amount	Describe Expenditures	Error Message
OK	1190	\$ 41,126	Levy Recapture	10-2190	\$ 57,200	Recess and detention supervision salaries	OK
OK	1290			10-2490			OK
OK	1614			10-2900			OK
OK	1690			10-4190	\$ 3,500	ROE Safe School	OK
OK	1790			10-4290			OK
OK	1819			10-4390			OK
OK	1829			10-4400			OK
OK	1890			10-5150			OK
OK	1993			20-2190			OK
OK	1999	\$ 77,500	Combination of Credit/Debit processing fees and STEP grant	20-2900			OK
OK	2300	\$ 3,000	local grant	20-4190			OK
OK	3099			20-4400			OK
OK	3199			20-5150			OK
OK	3299			30-4190			OK
OK	3499			30-5150			OK
OK	3599			30-5300	\$ 2,355,000	Principal and interest paid on Alt revenue bonds	OK
OK	3999	\$ 10,000	Anticipated state revenue for Pre-K	30-5400	\$ 3,000	Service an registrar fees for bonds	OK
OK	4009			40-2190			OK
OK	4090			40-2900	\$ 14,750	Testing and physicals for drivers	OK
OK	4199			40-4190			OK
OK	4299			40-4400			OK
OK	4399			40-5150			OK
OK	4499	\$ 48,600	Title IV revenue	40-5300			OK
OK	4699			40-5400			OK
OK	4799			50-2190	\$ 4,661	IMRF/SS for recess and detention supervisors	OK
OK	4998	\$ 924,498	ESSER III reveune	50-2490			OK
				50-2900			OK
				50-5150			OK
				60-2900			OK
				60-4190			OK
				80-2190			OK
				80-2490			OK
				80-2900			OK
				80-4190			OK
				80-4290			OK
				80-4390			OK
				80-4400			OK
				80-5150			OK
				80-5300			OK
				80-5400			OK
				90-2900			OK
				90-4190			OK
				90-5150			OK
				90-5300			OK

**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	20,172,426	2,353,054	1,393,585	109,500	24,028,565
Direct Expenditures	20,670,784	2,509,815	1,513,579		24,694,178
Difference	(498,358)	(156,761)	(119,994)	109,500	(665,613)
Estimated Fund Balance - June 30, 2024	4,879,968	929,247	1,400,235	1,924,689	9,134,139

**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 2023-2024 school district budget in which the "operating funds" listed above result in direct revenues (line 9, BudgetSum 2-4) being less than direct expenditures (line 19, BudgetSum 2-4) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81, BudgetSum 2-4).

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

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

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

*School Districts Only		DEFICIT REDUCTION PLAN		
51084003A26		ESTIMATED BUDGET		
District Number		FY2023-2024		
Rochester CUSD 3A				
District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund
<b>ESTIMATED BEGINNING FUND BALANCE</b> <i>(must equal prior Ending Fund Balance)</i>		5,378,326	1,086,008	1,520,229
<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>			
LOCAL SOURCES	1000	10,033,198	2,225,054	782,015
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	3,000	0
STATE SOURCES	3000	8,321,575	125,000	611,570
FEDERAL SOURCES	4000	1,817,653	0	0
<b>Total Receipts/Revenues</b>		<b>20,172,426</b>	<b>2,353,054</b>	<b>1,393,585</b>
<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>			
INSTRUCTION	1000	12,058,553		
SUPPORT SERVICES	2000	8,002,731	2,434,815	1,488,579
COMMUNITY SERVICES	3000	285,000	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	224,500	0	0
DEBT SERVICES	5000	0	0	0
PROVISION FOR CONTINGENCIES	6000	100,000	75,000	25,000
<b>Total Disbursements/Expenditures</b>		<b>20,670,784</b>	<b>2,509,815</b>	<b>1,513,579</b>
<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		<b>(498,358)</b>	<b>(156,761)</b>	<b>(119,994)</b>
<b>OTHER SOURCES/USES OF FUNDS</b>				
OTHER SOURCES OF FUNDS (7000)		0	0	0
OTHER USES OF FUNDS (8000)		0	0	0
<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>ESTIMATED ENDING FUND BALANCE</b>		<b>4,879,968</b>	<b>929,247</b>	<b>1,400,235</b>

LAN T		ESTIMATED BUDGET FY2024-2025				
Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
1,815,189	9,799,752	4,879,968	929,247	1,400,235	1,924,689	9,134,139
109,500	13,149,767					0
	3,000					0
0	9,058,145					0
0	1,817,653					0
109,500	24,028,565	0	0	0	0	0
	12,058,553					0
	11,926,125					0
	285,000					0
	224,500					0
	0					0
	200,000					0
	24,694,178	0	0	0		0
109,500	(665,613)	0	0	0	0	0
0	0					0
0	0					0
0	0	0	0	0	0	0
1,924,689	9,134,139	4,879,968	929,247	1,400,235	1,924,689	9,134,139



ESTIMATED BUDGET FY2025-2026					E	
Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund
4,879,968	929,247	1,400,235	1,924,689	9,134,139	4,879,968	929,247
				0		
				0		
				0		
				0		
0	0	0	0	0	0	0
				0		
				0		
				0		
				0		
				0		
0	0	0		0	0	0
0	0	0	0	0	0	0
				0		
				0		
0	0	0	0	0	0	0
4,879,968	929,247	1,400,235	1,924,689	9,134,139	4,879,968	929,247

STIMATED BUDGET FY2026-2027			SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: <input type="text"/> (Enter as MM/DD/YY)			
Transportation Fund	Working Cash Fund	Total	FY2023-2024	FY2024-2025	FY2025-2026	FY2026-2027
1,400,235	1,924,689	9,134,139	9,799,752	9,134,139	9,134,139	9,134,139
		0	13,149,767	0	0	0
		0	3,000	0	0	0
		0	9,058,145	0	0	0
		0	1,817,653	0	0	0
0	0	0	24,028,565	0	0	0
		0	12,058,553	0	0	0
		0	11,926,125	0	0	0
		0	285,000	0	0	0
		0	224,500	0	0	0
		0	0	0	0	0
		0	200,000	0	0	0
0		0	24,694,178	0	0	0
0	0	0	(665,613)	0	0	0
		0	0	0	0	0
		0	0	0	0	0
0	0	0	0	0	0	0
1,400,235	1,924,689	9,134,139	9,134,139	9,134,139	9,134,139	9,134,139

**Deficit Reduction Plan-Background/Assumptions (School Districts Only)**  
**Fiscal Year 2023-2024**  
**through Fiscal Year 2026-2027**

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**Rochester CUSD 3A      51084003A26**

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

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**1. Background and Narrative of Budget Reductions:**

**2. Assumptions Used in the Deficit Reduction Plan:**

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- 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

### ROCHESTER COMMUNITY UNIT

#### **Part I: Achieving Student Growth and Making Progress**

The questions below allow you to indicate the strategic priorities and strategies that will drive your efforts to achieve student growth and make progress in terms of time, money, people, and programs.

*Collaboration Opportunity - Organizational Units may find that Part I is most easily and effectively completed in collaboration.*

**1) What are the Organizational Unit's strategic goals for student success for the 2023-24 school year? What measures will be used to evaluate progress?**

--	--

		Top Strategies
<b>2)</b>	<b>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.)</b>	

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

**Part II: Planned Use of Evidence**

The questions below provide an opportunity to document the stakeholders with whom you consulted and the data you analyzed as you determine 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 completed

Evidence-Based Funding Organizational Unit Results (FY 2023)	Final Resources / Adequacy Target = <b>Percent of Adequacy</b>	Average Student Enrollment	2,127.72
		Final Resources	\$18,583,953.03
	Base Funding Minimum + Tier Funding = <b>Gross State Contribution</b>	Tier Assignment	1
		FY23 Base Funding Minimum	\$7,290,119.14
	Within FY 2023 Gross State Contribution, Resources Attributable to <b>Specific Populations</b>	Low-Income Students	\$133,796.75
		English Learners (ELs)	\$2,491.55
		Special Education	\$634,582.00
			FY 2024 Tier Funding
1) FY 2024 Tier Funding Allocation*: Enter the dollar amount of Tier Funding allocated to the Organizational Unit within the FY 2024 Gross State Contribution. Enter "0" if current-year appropriations did not include Tier Funding. Select whether the amount is estimated or actual funding.	[Enter \$]		

		Data Source				
<b>2)</b>	Select the <b>top three</b> sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)					
<b>3)</b>	Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Bilingual Program Director(s)</td> </tr> <tr> <td style="padding: 2px;">Special Ed. Program Director(s)</td> </tr> <tr> <td style="padding: 2px;">Other Program Leaders</td> </tr> <tr> <td style="padding: 2px;">School Board Members</td> </tr> </table>	Bilingual Program Director(s)	Special Ed. Program Director(s)	Other Program Leaders	School Board Members
Bilingual Program Director(s)						
Special Ed. Program Director(s)						
Other Program Leaders						
School Board Members						
	[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 Investments				
<b>4)</b>	Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2024 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)					
	If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces. )					
		<b>Cost Factor Table</b>				

5) The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2023 Adequacy Target for each of the 34 least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I and J. This guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and comments. <https://www.isbe.net/ebfspendingplan>.

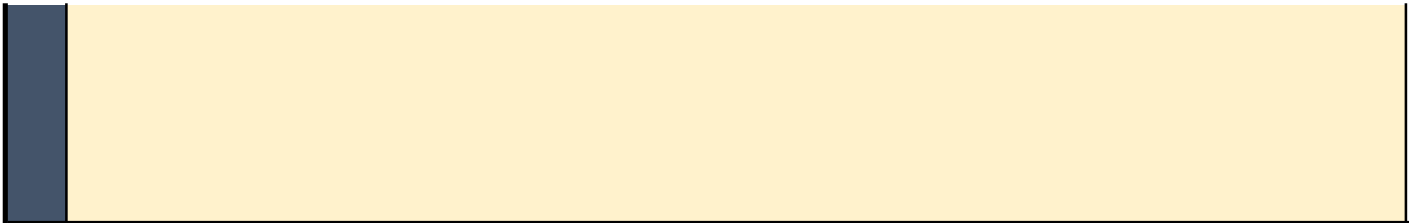
**Column G:** If the Organizational Unit will receive at least \$5,000 in FY 2024 Tier Funding (as entered in Q2.1/cell G31), column G is required. Participants are expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the FY 2024 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 of the space for a narrative beginning in row 93.

**Column H:** Optionally, Organizational Units may populate column H with total planned expenditures in FY 2024 for each cost factor from all rows. Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.

Cost Factors		Amount in FY 2023 Adjusted Adequacy Target	Budgeted FY 2024 Investments with New Tier Funding [Required]
Core Investments	Core Teachers	\$6,222,967.58	
	Specialist Teachers	\$1,559,419.35	
	Instructional Facilitator	\$715,021.63	
	Core Intervention Teacher	\$286,246.04	
	Substitute Teachers	\$201,457.36	
	Guidance Counselor	\$518,256.31	
	Nurse	\$161,226.37	
	Supervisory Aide	\$262,795.89	
	Librarian	\$314,246.52	
	Librarian Aide	\$188,319.32	
	Principal	\$469,262.09	
	Assistant Principal	\$404,740.31	
	School Site Staff	\$315,338.39	
	<b>Subtotal</b>		<b>\$11,619,297.16</b>



<b>Per Student Investments</b>	Gifted	\$189,972.90	
	Professional Development	\$265,965.00	
	Instructional Materials	\$572,356.68	
	Assessments	\$61,703.88	
	Computer & Tech Equipment	\$1,214,928.12	
	Student Activities	\$816,446.25	
	Maintenance & Operations	\$2,610,712.44	
	Central Office	\$1,878,776.76	
	Employee Benefits	\$4,943,298.29	
	<b>Subtotal*</b>	<b>\$12,434,113.91</b>	
<b>Additional Investments</b>	Low-Income Intervention Teacher	\$146,801.77	
	Low-Income Pupil Support Staff	\$146,801.77	
	Low-Income Extended Day Teacher	\$152,834.72	
	Low-Income Summer School Teacher	\$152,834.72	
	EL Intervention Teacher	\$10,725.24	
	EL Pupil Support Staff	\$10,725.24	
	EL Extended Day Teacher	\$11,395.57	
	EL Summer School Teacher	\$11,395.57	
	EL Core Teacher	\$14,076.88	
	Sp Ed Teacher	\$1,011,524.56	
	Sp Ed Instructional Assistant	\$401,375.50	
	Sp Ed Psychologist	\$157,349.26	
	<b>Subtotal</b>	<b>\$2,227,840.80</b>	
	<b>Other Investments</b>		
	<b>Total**</b>	<b>\$26,281,252.00</b>	
<p>*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and does not equal the subtotal.</p> <p>**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2023 EBF</p>			
<p>If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces. )</p>			



**Part III: Support for Special St**

EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statute these designated income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attri 1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in cells G100-G102 below. If the Organization than \$5,000, a response is optional. 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 compl*

		Enter Amounts
1)	<b>FY 2024 Student Population Allocations*:</b> Enter the dollar amount of resources attributable to Specific Populations within the FY24 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	<b>Low-Income Students</b> <span style="float: right;">[Enter \$]</span>
		<b>English Learners</b> <span style="float: right;">[Enter \$]</span>
		<b>Special Education</b> <span style="float: right;">[Enter \$]</span>

2)	<p><b>Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</b></p> <p><b>Response Required</b></p>	Low-Income Intervention Teacher
		[Optional - t
		Low-Income Pupil Support Staff
		[Optional - t
	Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)	
3)	<p><b>Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</b></p> <p><b>Response Required</b></p>	English Learner Intervention Teacher
		[Optional - t
		English Learner Pupil Support Staff
		[Optional - t
	Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)	
4)	<p><b>Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</b></p> <p><b>Response Required</b></p>	Special Education Teacher
		[Optional - t
		Special Education Instructional Assistant

	<i>[Optional - L</i>
Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2024. <i>(Required if "Other Investments" selected above. No more than 500 characters, including spaces. )</i>	

**Plan Assurances**

Please complete the assurances below related to Article 14C of the Illinois School Code, which stipulates allowable expenditures for English learners of the below assurances. Note that a separate collection of the Bilingual Service Plan takes place before each school year and must be separately reviewed and contained in the Bilingual Service Plan. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners.

**Collaboration Opportunity** - Organizational Units may find that the plan assurances can be met through collaboration with other units.

1). "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instruction with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used for instruction with Article 14C of the Illinois School Code."

2). "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak a language other than English and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak a language other than English."

3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2023."

4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2023-24.

<b>BPAC Meeting (MM/DD/YYYY)</b>	
<b>Name of Chair</b>	

## Spending Plan Complete

Use the information below to confirm completion of all required questions. Note that the "status" column adjusts to responses, so the tracker

Question	Status	
Part 1, Q1	Incomplete	Character length of response must be >10 and <=2000, including
Part 1, Q2	Incomplete	A <u>different</u> response must be selected in G11, I11, and L11; ce
Part 1, Q2 (Narrative)	Complete	Response required only if "Other" selected in G11, I11, or L11;
Part 2, Q1	Incomplete	A numeric value must be entered in cell G31 (estimated or actual)
Part 2, Q2	Incomplete	A <u>different</u> response must be selected in G35, I35, and L35; ce
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
Part 2, Q4 (Narrative)	Complete	Response required only if "Other" selected in G43, I43, or L43;
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
Part 3, Q1 Low-Income Funds	Incomplete	A numeric value must be entered, which may be "0" if the organization
Part 3, Q1 English Learner Funds	Incomplete	A numeric value must be entered, which may be "0" if the organization
Part 3, Q1 Spec. Ed. Funds	Incomplete	A numeric value must be entered, which may be "0" if the organization
Part 3, Q2	Incomplete	At least one response must be selected.
Part 3, Q2 (Narrative)	Complete	Response required only if "Other Investments" was selected in
Part 3, Q3	Incomplete	At least one response must be selected.
Part 3, Q3 (Narrative)	Complete	Response required only if "Other Investments" was selected in
Part 3, Q4	Incomplete	At least one response must be selected.
Part 3, Q4 (Narrative)	Complete	Response required only if "Other Investments" was selected in
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 I
Assurances 4 (Name of Chair)	Complete	Response required if "Yes" selected in cell E133.























































# Year 2024 Spending Plan

## T SCH DIST 3A

RCDT

### Progress Toward State Education Goals

Color Key

Progress toward state education goals. These may involve investing in any combination of an Organizational Unit's core resources:

*Not fully completed if led by program leaders in consultation with finance leaders.*

Describe progress? (No more than 2000 characters, including spaces.)

Strategy 1	Top Strategy 2	Top Strategy 3

**-Based Funding**

ed your strategic allocations of FY 2024 EBF dollars. Key statistics related to EBF distributions are provided for your reference.

and effectively completed if led by finance leaders in consultation with program leaders.

<b>Adequacy Target</b>	\$26,281,252.00
<b>Percent of Adequacy</b>	71%
<b>Gross State Contribution</b>	\$7,659,320.49
<b>FY 2023 Tier Funding</b>	\$369,201.35

<b>Funding Type (Select)</b>	<i>*Note: Tier Funding allocations are published annually at <a href="https://www.isbe.net/Pages/ebfdistribution.aspx">https://www.isbe.net/Pages/ebfdistribution.aspx</a> . Amounts are available in early August. Districts are encouraged to use actual funding amounts if they are available before transmitting the budget to ISBE.</i>
------------------------------	--

Source 1	Data Source 2		Data Source 3	
	Principals		Bilingual Parent Advisory Committee	
	School Improvement Teams		Other Parent Group(s)	
	Teacher or Support Staff Unions		Community Focus Group(s)	
	Other School Staff		Other	

Investment 1	Priority Investment 2	Priority Investment 3

**ble**



cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The in expenditure accounts to support a determination of expenditures. This guidance is available at

Please indicate the Organizational Unit's planned expenditures in FY 2024 from Tier Funds only. Organizational Units are not e current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which I Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the

venue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the

<b>Budgeted FY 2024 Expenditures (All Resources)</b> <span style="color: red;">[Optional]</span>	<b>Optional District Narratives</b>
	<i>Enter optional context for core investment decisions.</i>



**Student Groups**

Funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be used for the provision of special education facilities and services as outlined in ILCS 14-0.5. For any Local Unit received at least \$5,000 for any of the student groups, a response to the questions below is required. For amounts less than \$5,000, a response is not required.

Responses should be prepared through collaboration between program leaders affiliated with each student group and finance leaders.

Select type	<i>*Note: Allocations for each of the three student groups are published annually at <a href="http://isbe.net/ebfdist">isbe.net/ebfdist</a> under "Reports." Amounts are typically available by September 1. Districts are encouraged to use actual amounts if they are available before transmitting the budget to ISBE.</i>

	Low-Income Extended Day Teacher		Other Investments	
<i>Enter \$</i>	<i>[Optional - Enter \$]</i>		<i>[Optional - Enter \$]</i>	
	Low-Income Summer School Teacher			
<i>Enter \$</i>	<i>[Optional - Enter \$]</i>			

	English Learner Extended Day Teacher		English Learner Core Teacher	
<i>Enter \$</i>	<i>[Optional - Enter \$]</i>		<i>[Optional - Enter \$]</i>	
	English Learner Summer School Teacher		Other Investments	
<i>Enter \$</i>	<i>[Optional - Enter \$]</i>		<i>[Optional - Enter \$]</i>	

	Special Education Psychologist			
<i>Enter \$</i>	<i>[Optional - Enter \$]</i>			
	Other Investments			

Enter \$]	[Optional - Enter \$]	
-----------	-----------------------	--

rs. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity reviewed by the Bilingual Parent Advisory Committee (BPAC). Responses in this plan should be aligned with information attributable to English learners.

*are most easily and effectively completed if led by program leaders.*

al costs of programs and services for English learners (function 1000), in accordance sed to serve English learners."

the same home language other than English in grades K-12. Alternatively refusals) who speak the same home language other than English in pre-K."

<b>ion Tracker</b>
<b>is most helpful to consult after you have completed the spending plan.</b>
<b>Acceptance Criteria</b>
ng spaces.
lts cannot be blank.
character length of response must be >10 and <=1000, including spaces.
ual Tier Funding, or 0 if appropriations did not include Tier Funding). A type must be selected in cell H31.
lts cannot be blank.
ed more than once, but other responses may not be repeated.
character length of response must be >10 and <=1000, including spaces.
acter length of response must be >10 and <=1000, including spaces.
anizational unit received no funding for the specified student group. A type must be selected in cell H100.
anizational unit received no funding for the specified student group. A type must be selected in cell H101.
anizational unit received no funding for the specified student group. A type must be selected in cell H102.
i the previous question; character length of response must be >10 and <=500, including spaces.
i the previous question; character length of response must be >10 and <=500, including spaces.
i the previous question; character length of response must be >10 and <=500, including spaces.
MM/DD/YYYY format.























































**51084003A26**

Text or dollar figure entered by user.
Response selected from dropdown list
Value is provided based on district selection.









































































**ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (School Districts Only)**

*(For Local Use Only)*

***This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.***

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

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

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

**ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**

(Section 17-1.5 of the School Code)

School District Name: **Rochester CUSD 3A**

RCDT Number: **51084003A26**

		Estimated Actual Expenditures, Fiscal Year 2023				Budgeted Expenditures, Fiscal Year 2024			
		(10)	(20)	(80)		(10)	(20)	(80)	
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1. Executive Administration Services	2320				0	386,143		0	386,143
2. Special Area Administration Services	2330				0	206,250		0	206,250
3. Other Support Services - School Administration	2490				0	0		0	0
4. Direction of Business Support Services	2510				0	0	0	0	0
5. Internal Services	2570				0	0		0	0
6. Direction of Central Support Services	2610				0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		0	0	0	0	592,393	0	0	592,393
<b>9. Estimated Percent Increase (Decrease) for FY2024 (Budgeted) over (Actual) FY 2023</b>									Enter Actual Data





## Reference Description

- <sup>1</sup> available).
- <sup>2</sup> (Budget Summary, Lines 10 and 20).
- <sup>3</sup> next extended. See Sec. 10-22.14 & 17-2.11.
- <sup>3a</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- <sup>4</sup> 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.
- <sup>5</sup> 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
- <sup>6</sup> 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.
- <sup>7</sup> Cash plus investments must be greater than or equal to zero.
- <sup>8</sup> 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).
- <sup>9</sup> For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 70).
- <sup>10</sup> Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- <sup>11</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- <sup>12</sup> The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- <sup>13</sup> 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 (20 ILCS 115/12). This provision does not apply to taxes levied for Medicare Only purposes.
- <sup>14</sup> Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- <sup>15</sup> Payment towards the retirement or lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- <sup>16</sup> 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
<b>1. Deficit Reduction Plan (DefReductPlan 23-27 tab)</b>	
Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? (DefReductPlan 23-27 tab)	
<b>2. Cover Page (Cover tab)</b>	
District Name must be selected from drop-down. (Cell H13)	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet.	ERROR - INPUT DATE(S)
Board Names must be typed on Cover sheet.	ERROR - TYPE BOARD NAMES
<b>3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).</b>	
Estimated Beginning Fund Balance July, 1 2023 for all Funds (Cells C3 - K3)	ERROR - ENTER AMOUNTS. IF ZERO, ENTER NUMBER 0
(Line must have a number or zero. Do not leave blank.)	
Estimated Activity Fund Beginning Fund Balance July, 1 2023 (Cell C83)	ERROR - ENTER AMOUNT. IF ZERO, ENTER NUMBER 0
(Cell must have a number or zero. Do not leave blank.)	
Transfer Among Funds (Fundus 20; 20; 40 = Acct 7230 = Cells C23; D23; E23); must equal (Fundus 20; 20; 80 = Acct 8230 = Cells C24; D24; E24)	OK
Transfer of Interest (Fundus 20; 20; 20 = Acct 7240 = Cells C25; D25; E25); must equal (Fundus 20; 20; 20 = Acct 8240 = Cells C26; D26; E26)	OK
Transfer of Debt Service to Pay Principal on Leases (Fundus 30 = Acct 7400 = Cell E33) must equal (Fundus 20; 20; 80 = Acct 8400 = Cells C33; D33; E33)	OK
Transfer of Debt Service to Pay Interest on Leases (Fundus 30 = Acct 7500 = Cell E40) must equal (Fundus 20; 20; 80 = Acct 8500 = Cells C40; D40; E40)	OK
Transfer of Debt Service to Pay Principal on Revenue Bonds (Fundus 30 = Acct 7600 = Cell E42) must equal (Fundus 20; 20; 20 = Acct 8600 = Cells C42; D42; E42)	OK
Transfer of Debt Service to Pay Interest on Revenue Bonds (Fundus 30 = Acct 7700 = Cell E43) must equal (Fundus 20; 20; 20 = Acct 8700 = Cells C43; D43; E43)	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73-D76)	OK
<b>4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2023 (CashSum 5 tab, All Funds) cannot be negative.</b>	
Educational (Fund 10 - Cell C3)	CHECK ERROR - NEGATIVE BEGINNING BALANCE OR BLANK
Operations & Maintenance (Fund 20 - Cell D3)	CHECK ERROR - NEGATIVE BEGINNING BALANCE OR BLANK
Debt Service (Fund 30 - Cell E3)	CHECK ERROR - NEGATIVE BEGINNING BALANCE OR BLANK
Transportation (Fund 40 - Cell F3)	CHECK ERROR - NEGATIVE BEGINNING BALANCE OR BLANK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	CHECK ERROR - NEGATIVE BEGINNING BALANCE OR BLANK
Capital Projects (Fund 60 - Cell H3)	CHECK ERROR - NEGATIVE BEGINNING BALANCE OR BLANK
Working Cash (Fund 70 - Cell I3)	CHECK ERROR - NEGATIVE BEGINNING BALANCE OR BLANK
Tort (Fund 80 - Cell J3)	CHECK ERROR - NEGATIVE BEGINNING BALANCE OR BLANK
Fire Prevention & Safety (Fund 90 - Cell K3)	CHECK ERROR - NEGATIVE BEGINNING BALANCE OR BLANK
Activity Funds (Cell C23)	ERROR - ENTER AMOUNTS. IF ZERO, ENTER NUMBER 0
<b>5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2024 (CashSum 5 tab - All Funds) cannot be negative.</b>	
Educational (Fund 10 - Cell C21)	CHECK ERROR - NEGATIVE END BALANCE
Operations & Maintenance (Fund 20 - Cell D21)	CHECK ERROR - NEGATIVE END BALANCE
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - Cell F21)	CHECK ERROR - NEGATIVE END BALANCE
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - Cell H21)	CHECK ERROR - NEGATIVE END BALANCE
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	ERROR - NEGATIVE END BALANCE. PLEASE CORRECT.
<b>6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).</b>	
Interest on Leases Payable (Fundus 20; 20; 20 = Acct 7230 = Cells C23; D23; E23) must equal Interest on Leases Receivable (Fundus 20; 20; 20 = Acct 8230 = Cells C24; D24; E24)	OK
Interest on Revenue Bonds Payable (Fundus 20; 20; 20 = Acct 7240 = Cells C25; D25; E25) must equal Interest on Revenue Bonds Receivable (Fundus 20; 20; 20 = Acct 8240 = Cells C26; D26; E26)	OK
<b>7. Estimated Revenue (EstRev 6-11 tab)</b>	
Amounts must be input for revenue.	OK
<b>8. Estimated Expenditures (EstExp 12-20 tab)</b>	
Amounts must be input for expenditures.	OK
<b>9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.</b>	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
<b>## EBF Spending Plan</b>	
All required questions have been answered.	INCOMPLETE

For ISBE Use Only		
RCDT	51084003A26	Type
Tier Funding		
Low-Income		
EL		
SpEd		