

District Type:

- School District
- Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

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

Accounting Basis:

- Cash
- Accrual

Is this an amended budget? No

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

District Name: Rankin CSD 98

District RCDT No: 53090098002

Balanced budget; no Deficit Reduction Plan is required.

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 Rankin CSD 98, County of Tazewell, State of Illinois, for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.

WHEREAS the Board of Education of Rankin CSD 98, County of Tazewell, 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 25 day of September, 20 23, 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 25 day of September, 20 23 by a roll call vote of 6 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Theresa Lopez	
Peter Baum	
Alexa W	
Brian Welch	
Heanna Marshall	
Dennis Lowman	

\* 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 to School Finance Report (SFR): <https://sec1.isbe.net/attachmgr/default.aspx>  
 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
	Description: Enter Whole Numbers Only	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)	
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>											
2	<b>OTHER USES OF FUNDS (8000)</b>											
49	<b>TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>											
50	Abolishment or Abatement of the Working Cash Fund <sup>16</sup>	8110										
51	Transfer of Working Cash Fund Interest	8120							38,313			
52	Transfer Among Funds	8130							0			
53	Transfer of Interest <sup>6</sup>	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3a</sup> and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on GASB 87 Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases	8420										
59	Other Revenues Pledged to Pay Principal on GASB 87 Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases	8440										
61	Taxes Pledged to Pay Interest on GASB 87 Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases	8520										
63	Other Revenues Pledged to Pay Interest on GASB 87 Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990	38,313	38,313	0	0	0	0	38,313	0	0	
79	Total Other Uses of Funds <sup>9</sup>		38,313	38,313	0	0	0	0	38,313	0	0	
80	Total Other Sources/Uses of Fund		(38,313)	(38,313)	0	0	0	0	(38,313)	0	0	
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2024		2,980,520	275,605	15,092	481,256	228,986	0	91,486	0	22,016	
82	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2023		9,852									
84	RECEIPTS/REVENUES (For Student Activity Funds)		50,000									
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	50,000									
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
87	Total Student Activity Direct Disbursements/Expenditures	1999	50,000									
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
89	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2024		9,852									
90												

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2	Description: Enter Whole Numbers Only										
3	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2023		2,979,020	315,190	17,039	481,087	234,783	0	94,571	0	87,903
4	Total Direct Receipts & Other Sources 8		3,165,857	387,048	280,406	296,269	91,153	114,939	35,728	0	49,239
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		3,165,857	387,048	280,406	296,269	91,153	114,939	35,228	0	49,239
12	Total Amount Available		6,144,877	702,238	297,445	777,356	325,936	114,939	129,799	0	137,142
13	Total Direct Disbursements & Other Uses 9		3,164,357	426,633	281,353	296,100	96,950	114,939	38,313	0	115,126
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		3,164,357	426,633	281,353	296,100	96,950	114,939	38,313	0	115,126
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2024		2,980,520	275,605	16,092	481,256	228,986	0	91,486	0	22,016
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2023		9,852								
24	Total Direct Receipts & Other Sources 8		50,000								
25	Total Amount Available		59,852								
26	Total Direct Disbursements & Other Uses 9		50,000								
27	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2024		9,852								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2023		2,988,872	315,190	17,039	481,087	234,783	0	94,571	0	87,903
30	Total Direct Receipts & Other Sources 8		3,215,857	387,048	280,406	296,269	91,153	114,939	35,228	0	49,239
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		3,215,857	387,048	280,406	296,269	91,153	114,939	35,228	0	49,239
33	Total Amount Available		6,204,729	702,238	297,445	777,356	325,936	114,939	129,799	0	137,142
34	Total Direct Disbursements & Other Uses 9		3,214,357	426,633	281,353	296,100	96,950	114,939	38,313	0	115,126
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		3,214,357	426,633	281,353	296,100	96,950	114,939	38,313	0	115,126
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2024		2,990,372	275,605	16,092	481,256	228,986	0	91,486	0	22,016

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
57	Special Education Transportation Fees from Other Sources (In State)	1443				0					
58	Special Education Transportation Fees from Other Sources (Out of State)	1444				0					
59	Adult Transportation Fees from Pupils or Parents (In State)	1451				0					
60	Adult Transportation Fees from Other Districts (In State)	1452				0					
61	Adult Transportation Fees from Other Sources (In State)	1453				0					
62	Adult Transportation Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					0					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	72,499	5,350	50	8,025	100	0	50	0	25
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		72,499	5,350	50	8,025	100	0	50	0	25
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	25,000								
70	Sales to Pupils - Breakfast	1612	10,000								
71	Sales to Pupils - A la Carte	1613	13,200								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	1,000								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		49,200								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	6,000	0							
78	Admissions - Other	1719	0	0							
79	Fees	1720	0	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Student Activity Fund Revenues	1799	50,000	0							
83	Total District/School Activity Income (without Student Activity Funds 1799)		6,000	0							
84	Total District/School Activity Income (with Student Activity Funds 1799)		56,000								
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
86	Textbook Rentals - Regular Textbooks	1811	12,500								
87	Textbook Rentals - Summer School Textbooks	1812	0								
88	Textbook Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Textbook Rentals - Other (Describe & Itemize)	1819	0								
90	Textbook Sales - Regular Textbooks	1821	0								
91	Textbook Sales - Summer School	1822	0								
92	Textbook Sales - Adult/Continuing Education	1823	0								
93	Textbook Sales - Other (Describe & Itemize)	1829	0								
94	Other Textbook Income (Describe & Itemize)	1890	0								
95	Total Textbooks		12,500								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
97	Rentals	1910	0	3,555							
98	Contributions and Donations from Private Sources	1920	2,000	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
100	Services Provided Other Districts	1940	24,331	1,346							
101	Refund of Prior Years' Expenditures	1950	400	35	0	0	0	0	0	0	0
102	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
103	Drivers' Education Fees	1970	0								
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983	0	0	0	0	0	0	0	0	0
106	Payment from Other Districts	1991	0	0	0	0	0	0	0	0	0
107	Sale of Vocational Projects	1992	0	0	0	0	0	0	0	0	0
108	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0	0	0	0
109	Other Local Revenues (Describe & Itemize)	1999	500	69,911	0	0	0	0	0	0	0
110	Total Other Revenue from Local Sources		27,231	74,847	0	0	0	0	0	0	0

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	Description: Enter Whole Numbers Only	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)	
1												
2												
161	Early Childhood - Block Grant	3705	0	0	0	0	0	0	0	0	0	
162	Chicago General Education Block Grant	3766	0	0	0	0	0	0	0	0	0	
163	Chicago Educational Services Block Grant	3767	0	0	0	0	0	0	0	0	0	
164	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0	0	0	0	
165	Technology - Technology for Success	3780	0	0	0	0	0	0	0	0	0	
166	State Charter Schools	3815	0	0	0	0	0	0	0	0	0	
167	Extended Learning Opportunities - Summer Bridges	3825	0	0	0	0	0	0	0	0	0	
168	Infrastructure Improvements - Planning/Construction	3920	0	0	0	0	0	0	0	0	0	
169	School Infrastructure - Maintenance Projects	3925	0	0	0	0	0	0	0	0	0	
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	0	0	0	0	
171	Total Restricted Grants-In-Aid		35,223	0	0	116,202	0	0	0	0	0	
172	Total Receipts/Revenues from State Sources	3000	378,625	51,737	0	143,202	0	0	0	0	0	
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>											
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)</b>											
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0	
176	Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0	
177	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0	
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>											
179	Head Start	4045	0	0	0	0	0	0	0	0	0	
180	Construction (Impact Aid)	4050	0	0	0	0	0	0	0	0	0	
181	MAGNET	4060	0	0	0	0	0	0	0	0	0	
182	Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4090	18,537	0	0	0	0	0	0	0	0	
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		18,537	0	0	0	0	0	0	0	0	
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)</b>											
185	<b>TITLE V</b>											
186	Title V - Flexibility and Accountability	4100	0	0	0	0	0	0	0	0	0	
187	Title V - SEA Projects	4105	0	0	0	0	0	0	0	0	0	
188	Title V - Rural Education Initiative (REI)	4107	0	0	0	0	0	0	0	0	0	
189	Title V - Other (Describe & Itemize)	4199	0	0	0	0	0	0	0	0	0	
190	Total Title V		0	0	0	0	0	0	0	0	0	
191	<b>FOOD SERVICE</b>											
192	Breakfast Start-Up Expansion	4200	0	0	0	0	0	0	0	0	0	
193	National School Lunch Program	4210	45,000	0	0	0	0	0	0	0	0	
194	Special Milk Program	4215	0	0	0	0	0	0	0	0	0	
195	School Breakfast Program	4220	16,000	0	0	0	0	0	0	0	0	
196	Summer Food Service Admin/Program	4225	0	0	0	0	0	0	0	0	0	
197	Child and Adult Care Food Program	4226	0	0	0	0	0	0	0	0	0	
198	Fresh Fruit and Vegetables	4240	0	0	0	0	0	0	0	0	0	
199	Food Service - Other (Describe & Itemize)	4299	0	0	0	0	0	0	0	0	0	
200	Total Food Service		61,000	0	0	0	0	0	0	0	0	
201	<b>TITLE I</b>											
202	Title I - Low Income	4300	47,079	0	0	0	2,889	0	0	0	0	
203	Title I - Low Income - Neglected, Private	4305	0	0	0	0	0	0	0	0	0	
204	Title I - Migrant Education	4340	0	0	0	0	0	0	0	0	0	
205	Title I - Other (Describe & Itemize)	4399	0	0	0	0	0	0	0	0	0	
206	Total Title I		47,079	0	0	0	2,889	0	0	0	0	
207	<b>TITLE IV</b>											
208	Title IV - Student Support & Academic Enrichment Grant	4400	2,323	0	0	0	0	0	0	0	0	
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0	0	0	0	0	0	0	0	
210	Title IV - 21st Century	4421	0	0	0	0	0	0	0	0	0	

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Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1										
2										
267	4991	5,000	0		0	0				
268	4992	15,000	0		0	0				
269	4998	19,240	0		0	168	0			0
270		200,257	0	0	0	3,057	0		0	0
271	4000	218,794	0	0	0	3,057	0	0	0	0
272		3,165,857	387,048	280,406	296,269	91,153	0	35,228	0	49,239
273		3,215,857								

A		B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only		Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
61	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
62	Fiscal Services	2520	57,864	10,249	6,500	1,000	0	0	0	0	75,613
63	Operation & Maintenance of Plant Services	2540	0	0	3,000	149,040	0	0	0	0	152,040
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
65	Food Services	2560	45,000	8,035	3,200	105,000	5,000	0	0	0	166,235
66	Internal Services	2570	0	0	0	0	0	0	0	0	0
67	Total Support Services - Business	2500	102,864	18,284	12,700	255,040	5,000	0	0	0	393,888
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
71	Information Services	2630	0	0	0	0	0	0	0	0	0
72	Staff Services	2640	0	0	0	0	0	0	0	0	0
73	Data Processing Services	2660	0	0	0	0	0	0	0	0	0
74	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
75	Other Support Services - Misc. (Describe & Itemize)	2900	0	0	0	320	0	0	0	0	320
76	Total Support Services	2000	535,365	102,958	140,006	277,060	5,000	13,990	0	0	1,074,379
77	COMMUNITY SERVICES (ED)	3000	0	0	0	160	0	0	0	0	160
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			0						0
81	Payments for Special Education Programs	4120			60,225						60,225
82	Payments for Adult/Continuing Education Programs	4130			0						0
83	Payments for CTE Programs	4140			0						0
84	Payments for Community College Programs	4170			0						0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			0						0
86	Total Payments to Other Dist & Govt Units (In-State)	4100			60,225						60,225
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220						40,000			40,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
90	Payments for CTE Programs - Tuition	4240						0			0
91	Payments for Community College Programs - Tuition	4270						0			0
92	Payments for Other Programs - Tuition	4280						0			0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290						0			0
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						40,000			40,000
95	Payments for Regular Programs - Transfers	4310						0			0
96	Payments for Special Education Programs - Transfers	4320						0			0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0
98	Payments for CTE Programs - Transfers	4340						0			0
99	Payments for Community College Programs - Transfers	4370						0			0
100	Payments for Other Programs - Transfers	4380						0			0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			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			0			0
104	Total Payments to Other Dist & Govt Units	4000			60,225			40,000			100,225
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									
107	Tax Anticipation Warrants	5110						0			0
108	Tax Anticipation Notes	5120						0			0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130						0			0
110	State Aid Anticipation Certificates	5140						0			0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
112	Total Debt Service - Interest on Short-Term Debt	5100						0			0
113	Debt Service - Interest on Long-Term Debt	5200						0			0
114	Total Debt Service	5000						0			0
115	PROVISION FOR CONTINGENCIES (ED)	6000									
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		1,823,134	390,544	274,546	363,380	24,240	250,200	0	0	3,126,044
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		1,823,134	390,544	274,546	363,380	24,240	300,200	0	0	3,176,044

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
174	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired) (Describe & Itemize)	5300						178,000			178,000
175	Debt Service - Other (Describe & Itemize)	5400			1,000			0			1,000
176	Total Debt Service	5000			1,000			280,353			281,353
177	PROVISION FOR CONTINGENCIES (DS)	6000			1,000			280,353			281,353
178	Total Direct Disbursements/Expenditures				1,000			280,353			281,353
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(947)
180											
181	40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils (Describe & Itemize)	2100									
184	Other Support Services - Pupils (Describe & Itemize)	2190									
185	Support Services - Business										
186	Pupil Transportation Services	2550			24,300			0			24,300
187	Other Support Services - Business (Describe & Itemize)	2900			0			0			0
188	Total Support Services	2000			24,300			0			24,300
189	COMMUNITY SERVICES (TR)	3000									
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			176,500			0			176,500
193	Payments for Special Education Programs	4120			95,300			0			95,300
194	Payments for Adult/Continuing Education Programs	4130			0			0			0
195	Payments for CTE Programs	4140			0			0			0
196	Payments for Community College Programs	4170			0			0			0
197	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			0			0			0
198	Total Payments to Other Dist & Govt Units (In-State)	4100			271,800			0			271,800
199	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400			0			0			0
200	Total Payments to Other Dist & Govt Units	4000			271,800			0			271,800
201	DEBT SERVICE (TR)	5000									
202	Debt Service - Interest on Short-Term Debt	5100									
203	Tax Anticipation Warrants	5110						0			0
204	Tax Anticipation Notes	5120						0			0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
206	State Aid Anticipation Certificates	5140						0			0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
208	Total Debt Service - Interest on Short-Term Debt	5100						0			0
209	Debt Service - Interest on Long-Term Debt	5200						0			0
210	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired) (Describe & Itemize)	5300						0			0
211	Debt Service - Other (Describe & Itemize)	5400						0			0
212	Total Debt Service	5000						0			0
213	PROVISION FOR CONTINGENCIES (TR)	6000									
214	Total Direct Disbursements/Expenditures				296,100			0			296,100
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										169
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100									24,143
220	Pre-K Programs	1125									0
221	Special Education Programs (Functions 1200-1220)	1200									12,185
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250									3,473
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400									0
227	Interscholastic Programs	1500									4,000
228	Summer School Programs	1600									0



	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
288	State Aid Anticipation Certificates	5140									0
289	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
290	Total Debt Service	5000									0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
292	Total Direct Disbursements/Expenditures			96,950							96,950
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(5,797)
294											
295	60 - CAPITAL PROJECTS (CP)										
296	SUPPORT SERVICES (CP)	2000									
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530	0	0	0	0	114,939	0	0		114,939
299	Other Support Services - Business (Describe & Itemize)	2900	0	0	0	0	0	0	0		0
300	Total Support Services	2000	0	0	0	0	114,939	0	0		114,939
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
302	Payments to Other Dist & Govt Units (In-State)	4100									0
303	Payments to Regular Programs	4110			0						0
304	Payment for Special Education Programs	4120			0						0
305	Payment for CTE Programs	4140			0						0
306	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190			0						0
307	Total Payments to Other Districts & Govt Units	4000			0						0
308	PROVISION FOR CONTINGENCIES (CP)	6000									0
309	Total Direct Disbursements/Expenditures		0	0	0	0	114,939	0	0		114,939
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(114,939)
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										
315	INSTRUCTION (TF)	1000									
316	Regular Programs	1100	0	0	0	0	0	0	0		0
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125	0	0	0	0	0	0	0		0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0		0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0		0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0		0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0		0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0		0
324	CTE Programs	1400	0	0	0	0	0	0	0		0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0		0
326	Summer School Programs	1600	0	0	0	0	0	0	0		0
327	Gifted Programs	1650	0	0	0	0	0	0	0		0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0		0
329	Bilingual Programs	1800	0	0	0	0	0	0	0		0
330	Tuition Alternative & Optional Programs	1900	0	0	0	0	0	0	0		0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0
339	Interscholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0
343	Tuition Alternative/Opt Ed Programs Private Tuition	1922									0
344	Total Instruction <sup>4</sup>	1000	0	0	0	0	0	0	0		0
345	SUPPORT SERVICES (TF)	2000									

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
406	Payments for Regular Programs - Transfers	4310						0			0
407	Payments for Special Education Programs - Transfers	4320						0			0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0
409	Payments for CTE Programs - Transfers	4340						0			0
410	Payments for Community College Program - Transfers	4370						0			0
411	Payments for Other Programs - Transfers	4380						0			0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			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			0			0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0
416	<b>DEBT SERVICE (TF)</b>	<b>5000</b>									
417	Debt Service - Interest on Short-Term Debt										
418	Tax Anticipation Warrants	5110						0			0
419	Tax Anticipation Notes	5120						0			0
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130						0			0
421	State Aid Anticipation Certificates	5140						0			0
422	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
423	Debt Service - Interest on Long-Term Debt	5200						0			0
424	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired) (Describe & Itemize)	5300						0			0
425	Debt Service - Other (Describe & Itemize)	5400			0			0			0
426	Total Debt Service	5000			0			0			0
427	<b>PROVISION FOR CONTINGENCIES (TF)</b>	<b>6000</b>									
428	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
430											
431	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
432	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>									
433	Support Services - Business	2500						0			0
434	Facilities Acquisition & Construction Services	2530			9,000		99,000	0			108,000
435	Operation & Maintenance of Plant Service	2540			7,126		0	0			7,126
436	Total Support Services - Business	2500			16,126		99,000	0			115,126
437	Other Support Services - Misc. (Describe & Itemize)	2900			0		0	0			0
438	Total Support Services	2000			16,126		99,000	0			115,126
439	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>									
440	Payments to Regular Programs	4110						0			0
441	Payments to Special Education Programs	4120						0			0
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190						0			0
443	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
444	<b>DEBT SERVICE (FP&amp;S)</b>	<b>5000</b>									
445	Debt Service - Interest on Short-Term Debt										
446	Tax Anticipation Warrants	5110						0			0
447	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
448	Total Debt Service - Interest on Short-Term Debt	5100						0			0
449	Debt Service - Interest on Long-Term Debt	5200						0			0
450	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired) (Describe & Itemize)	5300						0			0
451	Total Debt Service	5000						0			0
452	<b>PROVISIONS FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									
453	Total Direct Disbursements/Expenditures		0	0	16,126	0	99,000	0	0	0	115,126
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(65,887)

**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	3,165,857	387,048	296,269	35,228	3,884,402
Direct Expenditures	3,126,044	388,320	296,100		3,810,464
Difference	39,813	(1,272)	169	35,228	73,938
Estimated Fund Balance - June 30, 2024	2,980,520	275,605	481,256	91,486	3,828,867

**Balanced budget; no Deficit Reduction Plan is required.**

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

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

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

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

	A	B	H	I	J	K	L
1	<b>*School Districts Only</b>		<b>ESTIMATED BUDGET FY2024-2025</b>				
2							
3	<b>53090098002</b>						
4	<i>District Number</i>						
5	<b>Rankin CSD 98</b>						
6	<i>District Name</i>		<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> <i>(must equal prior Ending Fund Balance)</i>		2,980,520	275,605	481,256	91,486	3,828,867
8	<b>RECEIPTS/REVENUES</b>		<b>Acct #</b>				
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	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>		<b>Funct #</b>				
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	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Oyer/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		2,980,520	275,605	481,256	91,486	3,828,867

	A	B	R	S	T	U	V
1	<b>*School Districts Only</b>		<b>ESTIMATED BUDGET FY2026-2027</b>				
2							
3	<b>53090098002</b>						
4	<i>District Number</i>						
5	<b>Rankin CSD 98</b>						
6	<i>District Name</i>		<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> <i>(must equal prior Ending Fund Balance)</i>		2,980,520	275,605	481,256	91,486	3,828,867
8	<b>RECEIPTS/REVENUES</b>		<b>Acct #</b>				
9	<b>LOCAL SOURCES</b>		1000				0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>		2000				0
11	<b>STATE SOURCES</b>		3000				0
12	<b>FEDERAL SOURCES</b>		4000				0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>		<b>Funct #</b>				
15	<b>INSTRUCTION</b>		1000				0
16	<b>SUPPORT SERVICES</b>		2000				0
17	<b>COMMUNITY SERVICES</b>		3000				0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>		4000				0
19	<b>DEBT SERVICES</b>		5000				0
20	<b>PROVISION FOR CONTINGENCIES</b>		6000				0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		2,980,520	275,605	481,256	91,486	3,828,867

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

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

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**Rankin CSD 98      53090098002**

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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:**

## Evidence-Based Funding: Fiscal Year 2024 Spending Plan RANKIN COMMUNITY SCHOOL DIST 98

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

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

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

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

Improve STAR Reading summary benchmark data (percentile/national rank) by 5% over the average of the previous four school years. Improve STAR Math summary benchmark data (percentile/national rank) by 5% over the average of the previous four school years. Enhance District's PBIS Program. The measures the District utilizes to evaluate progress for these goals will include analysis of the data from benchmarking/progress monitoring and student disciplinary action totals.

	Top Strategy 1	Top Strategy 2	Top Strategy 3
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.)	Maintain or decrease class sizes	Maintain or expand pupil support services	Improve programs, curriculum, and/or learning tools

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

### Part II: Planned Use of Evidence-Based Funding

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

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

	Average Student Enrollment	185.50	Adequacy Target	\$2,180,136.65
<b>Final Resources / Adequacy Target =</b>	Final Resources	\$2,739,440.30	Percent of Adequacy	128%
<b>Base Funding Minimum</b>	Tier Assignment	4	Gross State Contribution	\$407,737.56
<b>Tier Funding =</b>	FY23 Base Funding Minimum	\$407,569.81	FY 2023 Tier Funding	\$167.75
<b>Gross State Contribution</b>	Low-Income Students	\$202,594.20		
<b>Within FY 2023 Gross State Contribution,</b>	English Learners (ELs)	50.38		
<b>Resources Attributable to</b>	Special Education	\$66,299.44		
<b>Specific Populations</b>				

	FY 2024 Tier Funding	Funding Type (Select)
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.	\$145.91	Actual

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

1)

Per Student Investments		Enter optional context for per student investment decisions.												
Gifted	\$16,605.00													
Professional Development	\$23,187.50													
Instructional Materials	\$49,899.50													
Assessments	\$5,379.50													
Computer & Tech Equipment	\$52,960.25													
Student Activities	\$29,041.00													
Maintenance & Operations	\$227,608.50													
Central Office	\$163,796.50													
Employee Benefits	\$440,369.42													
<b>Subtotal*</b>	<b>\$992,074.81</b>													
Low-Income Intervention Teacher	\$23,807.50													
Low-Income Pupil Support Staff	\$23,807.50													
Low-Income Extended Day Teacher	\$24,450.94													
Low-Income Summer School Teacher	\$24,450.94													
EL Intervention Teacher	\$643.44													
EL Pupil Support Staff	\$643.44													
EL Extended Day Teacher	\$643.44													
EL Summer School Teacher	\$643.44													
EL Core Teacher	\$1,286.89													
Sp Ed Teacher	\$84,291.42													
Sp Ed Instructional Assistant	\$35,447.05													
Sp Ed Psychologist	\$12,824.08													
<b>Subtotal</b>	<b>\$230,940.08</b>													
Other Investments														
<b>Totals**</b>	<b>\$2,180,136.65</b>	<b>Tier Funding Check (Cell G90)</b>												
*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 2023 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.)														
<p align="center"><b>Part III: Support for Special Student Groups</b></p> <p>EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statute these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in LCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in cells G100-G102 below. If the Organizational Unit received at least \$5,000 for any of the student groups, a response to the questions below is required. For amounts less than \$5,000, a response is optional. All other EBF funds may be spent in any manner deemed appropriate by the school district.</p> <p align="center"><b>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.</b></p> <table border="1"> <thead> <tr> <th>FY 2024 Student Population Allocations*:</th> <th>Enter Amounts</th> <th>Select type</th> </tr> </thead> <tbody> <tr> <td>Low-Income Students</td> <td>\$202,604.63</td> <td>Actual</td> </tr> <tr> <td>English Learners</td> <td>\$1.28</td> <td>Actual</td> </tr> <tr> <td>Special Education</td> <td>\$66,311.25</td> <td>Actual</td> </tr> </tbody> </table> <p>*Note: Allocations for each of the three student groups are published annually at <a href="#">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.</p>			FY 2024 Student Population Allocations*:	Enter Amounts	Select type	Low-Income Students	\$202,604.63	Actual	English Learners	\$1.28	Actual	Special Education	\$66,311.25	Actual
FY 2024 Student Population Allocations*:	Enter Amounts	Select type												
Low-Income Students	\$202,604.63	Actual												
English Learners	\$1.28	Actual												
Special Education	\$66,311.25	Actual												



Spending Plan Completion Tracker

Use the information below to confirm completion of all required questions. Note that the "status" column adjusts to responses, so the tracker is most helpful to consult after you have completed the spending plan.

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



**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.	OK
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) (Line must have a number or zero. Do not leave blank.)	OK
Estimated Activity Fund Beginning Fund Balance July, 1 2023 (Cell C83) (Cell must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on GASB 87 Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on GASB 87 Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
<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)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
Activity Funds (Cell C23)	OK
<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)	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
<b>6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).</b>	
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
<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>10. EBF Spending Plan</b>	
All required questions have been answered.	OK

*End of Balancing*