

District Type:

☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division

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

Accounting Basis:

☒ Cash
☐ Accrual

Is this an amended budget? _____

Date of Amended Budget: _____

(MM/DD/YY)

District Name: _____

Pawnee CUSD 11

District RCDT No: _____

51084011026

Balanced budget; no Deficit Reduction Plan is required.

Budget of Pawnee CUSD 11, County of Sangamon,
 State of Illinois, for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027.

WHEREAS the Board of Education of Pawnee CUSD 11,
 County of Sangamon, 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 23 day of September, 2026,
 notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

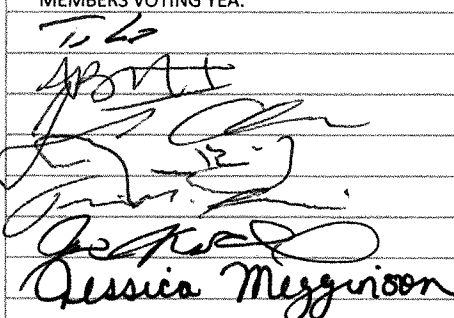
NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:

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

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 23 day of September, 2026
 by a roll call vote of 7 Yeas, and 0 Nays, to wit:

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

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

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

- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted through IWAS: <https://apps.isbe.net/iwas/asp/login.asp?is=true>
 Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

Budget Summary

A		B	C	D	E	F	G	H	I	J	K	L
Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
Description: Enter Whole Numbers Only		Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
1												
2												
Total ESTIMATED BEGINNING FUND BALANCE (All Sources including Student Activity Funds) as of July 1, 2026												
91			10,279,073	961,113	225	162,322	245,804	1,290,399	1,253,021	794,060	89,537	
RECEIPTS/REVENUES (All Sources with Student Activity Funds)												
92		1000	5,658,600	817,441	486,467	229,081	371,000	702,213	1,000	995,000	56,744	
93		2000	0	0	0	0	0	0	0	0	0	
94		3000	828,822	0	0	211,753	0	50,000	0	0	0	
95		4000	418,862	0	0	0	0	0	0	0	0	
96			6,906,284	817,441	486,467	440,834	371,000	752,213	1,000	995,000	56,744	
97			780,949	0	0	0	0	0	0	0	0	
98		3998	7,687,233	817,441	486,467	440,834	371,000	752,213	1,000	995,000	56,744	
99												
DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)												
100		1000	4,258,081	780,765	0	342,431	146,782	1,560,000	0	235,978	56,000	
101		2000	1,100,812	0	0	0	190,622	0	0	661,933	0	
102		3000	1,500	0	0	0	0	0	0	0	0	
103		4000	1,544,160	0	0	0	0	0	0	0	0	
104		5000	0	0	486,467	0	0	0	0	0	0	
105		6000	0	0	0	0	0	0	0	0	0	
106			6,904,553	780,765	486,467	342,431	337,404	1,560,000	0	897,911	56,000	
107		4180	780,949	0	0	0	0	0	0	0	0	
108			7,685,502	780,765	486,467	342,431	337,404	1,560,000	0	897,911	56,000	
109			1,731	36,676	0	98,403	33,596	(807,787)	1,000	97,089	744	
110												
111												
112			34,812	0	0	0	0	0	0	0	0	
113												
114			0	0	0	0	0	0	34,812	0	0	
115									(34,812)	0	0	
116			34,812	0	0	0	0	0				
117												
118			10,315,616	997,789	225	260,725	279,400	482,612	1,219,209	891,149	90,281	
119												
SUMMARY OF EXPENDITURES WITHOUT Student Activity Funds (by Major Object)												
120												
121												
122												
123												
124		100	4,074,501	366,640		226,431		0		453,911	0	5,121,483
125		200	490,910	45,025		36,000	337,404	0		0	0	909,339
126		300	244,720	124,000	0	18,000		85,350		430,000	27,000	929,070
127		400	262,622	230,100		53,000		2,500		4,000	0	552,222
128		500	74,001	15,000		9,000		1,472,150		0	29,000	1,599,151
129		600	1,657,799	0	486,467	0	0	0		10,000	0	2,154,266
130		700	0	0	0	0	0	0		0	0	0
131		800	0	0	0	0	0	0		0	0	0
132			6,804,553	780,765	486,467	342,431	337,404	1,560,000		897,911	56,000	11,265,531

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Service	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2026		10,038,240	961,113	225	162,322	245,804	1,290,399	1,253,021	794,060	89,537
4	Total Direct Receipts & Other Sources 8		6,841,096	817,441	486,467	440,834	371,000	752,213	1,000	995,000	56,744
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		6,841,096	817,441	486,467	440,834	371,000	752,213	1,000	995,000	56,744
12	Total Amount Available		16,879,336	1,778,554	486,692	603,156	616,804	2,042,612	1,254,021	1,789,060	146,281
13	Total Direct Disbursements & Other Uses 9		6,804,553	780,765	486,467	342,431	337,404	1,560,000	34,812	897,911	56,000
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		6,804,553	780,765	486,467	342,431	337,404	1,560,000	34,812	897,911	56,000
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2027		10,074,783	997,789	225	260,725	279,400	482,612	1,219,209	891,149	90,281
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2026										
24	Total Direct Receipts & Other Sources 8		240,833								
25	Total Amount Available		100,000								
26	Total Direct Disbursements & Other Uses 9		340,833								
27	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2027		100,000								
28			240,833								
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2026		10,279,073	961,113	225	162,322	245,804	1,290,399	1,253,021	794,060	89,537
30	Total Direct Receipts & Other Sources 8		6,941,096	817,441	486,467	440,834	371,000	752,213	1,000	995,000	56,744
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		6,941,096	817,441	486,467	440,834	371,000	752,213	1,000	995,000	56,744
33	Total Amount Available		17,220,169	1,778,554	486,692	603,156	616,804	2,042,612	1,254,021	1,789,060	146,281
34	Total Direct Disbursements & Other Uses 9		6,904,553	780,765	486,467	342,431	337,404	1,560,000	34,812	897,911	56,000
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		6,904,553	780,765	486,467	342,431	337,404	1,560,000	34,812	897,911	56,000
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2027		10,315,616	997,789	225	260,725	279,400	482,612	1,219,209	891,149	90,281

	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											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY ^{11 (1110-1120)}	1100									
5	Designated Purposes Levies ¹²	-	2,088,182	817,441		226,976	302,000		1,000	995,000	56,744
6	Leasing Purposes Levy ¹²	1130	15,600								
7	Special Education Purposes Levy	1140	45,394								
8	FICA and Medicare Only Levies	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		2,149,176	817,441	0	226,976	302,000	0	1,000	995,000	56,744
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	2,662,879				69,000	500,000			
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		2,662,879	0	0	0	69,000	500,000	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									

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											
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	610,000								
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	Total Earnings on Investments		610,000	0	0	0	0	0	0	0	0
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611									
71	Sales to Pupils - Breakfast	1612	60,000								
72	Sales to Pupils - A la Carte	1613									
73	Sales to Pupils - Other (Describe & Itemize)	1614	1,700								
74	Sales to Adults	1620	500								
75	Other Food Service (Describe & Itemize)	1690									
76	Total Food Service		62,200								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711	14,200								
79	Admissions - Other	1719									
80	Fees		10,635								
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790									
83	Student Activity Fund Revenues	1799	100,000								
84	Total District/School Activity Income (without Student Activity Funds 1799)		24,835	0							
85	Total District/School Activity Income (with Student Activity Funds 1799)		124,835								
86	TEXTBOOK INCOME	1800									
87	Textbook Rentals - Regular Textbooks	1811	48,750								
88	Textbook Rentals - Summer School Textbooks	1812									
89	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
90	Textbook Rentals - Other (Describe & Itemize)	1819									
91	Textbook Sales - Regular Textbooks	1821									
92	Textbook Sales - Summer School	1822									
93	Textbook Sales - Adult/Continuing Education	1823									
94	Textbook Sales - Other (Describe & Itemize)	1829									
95	Other Textbook Income (Describe & Itemize)	1890									
96	Total Textbooks		48,750								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910									
99	Contributions and Donations from Private Sources	1920	730								
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950	10			2,105					
103	Payments of Surplus Moneys from TIF Districts	1960									
104	Drivers' Education Fees	1970									
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983			486,467			202,213			
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992	10								
109	Other Local Fees (Describe & Itemize)	1993									
110	Other Local Revenues (Describe & Itemize)	1999									
111	Total Other Revenue from Local Sources		760	0	486,467	2,105	0	202,213	0	0	0
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	5,558,600	817,441	486,467	229,081	371,000	702,213	1,000	995,000	56,744
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		5,658,600								

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											
222	Build America Bond Interest Reimbursement	4869		0	0	0	0	0		0	0
223	Total Stimulus Programs										
224	Race to the Top Program	4901									
225	Race to the Top - Preschool Expansion Grant	4902									
226	Title III - Instruction for English Learners & Immigrant Students	4905									
227	Title III - English Language Acquisition	4909									
228	McKinney Education for Homeless Children	4920									
229	Title II - Eisenhower - Professional Development Formula	4930									
230	Title II - Teacher Quality	4932	9,854								
231	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
232	Federal Charter Schools	4960									
233	State Assessment Grants	4981									
234	Grant for State Assessments and Related Activities	4982									
235	Medicaid Matching Funds - Administrative Outreach	4991	14,700								
236	Medicaid Matching Funds - Fee-For-Service Program	4992	44,100								
237	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998									
238	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		418,862	0	0	0	0	0	0	0	0
239	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	418,862	0	0	0	0	0	0	0	0
240	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		6,806,284	817,441	486,467	440,834	371,000	752,213	1,000	995,000	56,744
241	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		6,906,284								

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											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	2,150,886	280,451	91,400	84,801	56,801	200			2,664,539
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	180,769	19,657	1,485	565					202,476
8	Special Education Programs (Functions 1200 - 1220)	1200	297,233	63,075							360,308
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	74,641	8,422	6,568	11,586					101,217
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	130,278	19,916		4,670					154,864
14	Interscholastic Programs	1500	383,061	4,792	60,000	60,000	14,000	6,800			528,653
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	36,497	9,527							46,024
18	Bilingual Programs	1800									0
19	Truant Alternative & Optional Programs	1900						100,000			100,000
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs - Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	Total Instruction ¹⁴ (Without Student Activity Funds 1999)	1000	3,253,365	405,840	159,453	161,622	70,801	107,000	0	0	4,158,081
35	Total Instruction (With Student Activity Funds 1999)	1000	3,253,365	405,840	159,453	161,622	70,801	207,000	0	0	4,258,081
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									0
38	Attendance & Social Work Services	2110									0
39	Guidance Services	2120	62,209	844	800						63,853
40	Health Services	2130	16,268	9,000							25,268
41	Psychological Services	2140									0
42	Speech Pathology & Audiology Services	2150									0
43	Other Support Services - Pupils (Describe & Itemize)	2190	79,121	16,099							95,220
44	Total Support Services - Pupil	2100	157,598	25,943	800	0	0	0	0	0	184,341
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210		21,000	24,954	1,000					46,954
47	Educational Media Services	2220	53,067	724	1,050	4,000					58,841
48	Assessment & Testing	2230			5,281						5,281
49	Total Support Services - Instructional Staff	2200	53,067	21,724	31,285	5,000	0	0	0	0	111,076
50	Support Services - General Administration	2300									
51	Board of Education Services	2310			30,700	7,500		3,144			41,344
52	Executive Administration Services	2320	115,086	1,862	800	1,000		1,400			120,148
53	Special Area Administration Services	2330	53,828	755							54,583
54	Tort Immunity Services	2361, 2365									0
55	Total Support Services - General Administration	2300	168,914	2,617	31,500	8,500	0	4,544	0	0	216,075

	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											
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	263,493	25,711	1,100	4,200		1,095			295,599
58	Other Support Services - School Administration (Describe & Itemize)	2490									0
59	Total Support Services - School Administration	2400	263,493	25,711	1,100	4,200	0	1,095	0	0	295,599
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510									0
62	Fiscal Services	2520	60,367	25	9,282	1,000		1,000			71,674
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550									0
65	Food Services	2560	53,947	50	8,000	80,100	3,200				145,297
66	Internal Services	2570									0
67	Total Support Services - Business	2500	114,314	75	17,282	81,100	3,200	1,000	0	0	216,971
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630	63,750	9,000	3,300						76,050
72	Staff Services	2640									0
73	Data Processing Services	2660									0
74	Total Support Services - Central	2600	63,750	9,000	3,300	0	0	0	0	0	76,050
75	Other Support Services - Misc. (Describe & Itemize)	2900									
76	Total Support Services	2000	821,136	85,070	85,267	99,500	3,200	6,639	0	0	1,100,812
77	COMMUNITY SERVICES (ED)	3000				1,500					1,500
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
81	Payments for Special Education Programs	4120									0
82	Payments for Adult/Continuing Education Programs	4130						62,710			62,710
83	Payments for CTE Programs	4140						80,000			80,000
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
86	Total Payments to Other Dist & Govt Units (In-State)	4100			0			142,710			142,710
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220						1,401,450			1,401,450
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240									0
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						1,401,450			1,401,450
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Programs - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									
102	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	Total Payments to Other Dist & Govt Units	4000			0			1,544,160			1,544,160

156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures

	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											
158	30 - DEBT SERVICE FUND (DS)										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
160	Payments to Other Dist & Govt Units (In-State)	4100									
161	Payments for Regular Programs	4110									0
162	Payments for Special Education Programs	4120									0
163	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
164	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
165	DEBT SERVICE (DS)	5000									
166	Debt Service - Interest on Short-Term Debt	5100									
167	Tax Anticipation Warrants	5110									0
168	Tax Anticipation Notes	5120									0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
170	State Aid Anticipation Certificates	5140									0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
172	Total Debt Service - Interest on Short-Term Debt	5100						0			0
173	Debt Service - Interest on Long-Term Debt	5200						26,467			26,467
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300						460,000			460,000
175	Debt Service - Other (Describe & Itemize)	5400						486,467			486,467
176	Total Debt Service	5000			0			486,467			486,467
177	PROVISION FOR CONTINGENCIES (DS)	6000									
178	Total Direct Disbursements/Expenditures				0			486,467			486,467
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							0			0
180											
181	40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils	2100									
184	Other Support Services - Pupils (Describe & Itemize)	2190									0
185	Support Services - Business										
186	Pupil Transportation Services	2550			18,000	53,000	9,000				342,431
187	Other Support Services - Business (Describe & Itemize)	2900									0
188	Total Support Services	2000	226,431	36,000	18,000	53,000	9,000	0	0	0	342,431
189	COMMUNITY SERVICES (TR)	3000									
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
191	Payments to Other Dist & Govt Units (In-State)	4100									0
192	Payments for Regular Program	4110									0
193	Payments for Special Education Programs	4120									0
194	Payments for Adult/Continuing Education Programs	4130									0
195	Payments for CTE Programs	4140									0
196	Payments for Community College Programs	4170									0
197	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
198	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
199	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
200	Total Payments to Other Dist & Govt Units	4000			0			0			0
201	DEBT SERVICE (TR)	5000									
202	Debt Service - Interest on Short-Term Debt	5100									
203	Tax Anticipation Warrants	5110									0
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
206	State Aid Anticipation Certificates	5140									0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
208	Total Debt Service - Interest on Short-Term Debt	5100						0			0
209	Debt Service - Interest on Long-Term Debt	5200									0
210	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
211	Debt Service - Other (Describe & Itemize)	5400									0
212	Total Debt Service	5000						0			0
213	PROVISION FOR CONTINGENCIES (TR)	6000									
214	Total Direct Disbursements/Expenditures		226,431	36,000	18,000	53,000	9,000	0	0	0	342,431

	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											
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (NR/SS)										
218	INSTRUCTION (NR/SS)	1000									
219	Regular Program	1100		32,830							32,830
220	Pre-K Programs	1125		11,063							11,063
221	Special Education Programs (Functions 1200-1220)	1200		89,024							89,024
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250		683							683
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		2,223							2,223
228	Summer School Programs	1600		10,348							10,348
229	Gifted Programs	1650									0
230	Driver's Education Programs	1700		611							611
231	Bilingual Programs	1800									0
232	Truamr Alternative & Optional Programs	1900									0
233	Total Instruction	1000		146,782							146,782
234	SUPPORT SERVICES (NR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110									0
237	Guidance Services	2120		950							950
238	Health Services	2130		11,460							11,460
239	Psychological Services	2140									0
240	Speech Pathology & Audiology Services	2150									0
241	Other Support Services - Pupils (Describe & Itemize)	2190		1,275							1,275
242	Total Support Services - Pupil	2100		13,685							13,685
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210									0
245	Educational Media Services	2220		810							810
246	Assessment & Testing	2230									0
247	Total Support Services - Instructional Staff	2200		810							810
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		765							765
250	Executive Administration Services	2320		2,086							2,086
251	Special Area Administrative Services	2330		9,990							9,990
252	Claims Paid from Self Insurance Fund	2361									0
253	Risk Management and Claims Services Payments	2365									0
254	Total Support Services - General Administration	2300		12,841							12,841
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		18,941							18,941
257	Other Support Services - School Administration (Describe & Itemize)	2490									0
258	Total Support Services - School Administration	2400		18,941							18,941
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510									0
261	Fiscal Services	2520		11,961							11,961
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		70,306							70,306
264	Pupil Transportation Services	2550		38,312							38,312
265	Food Services	2560		10,558							10,558
266	Internal Services	2570									0
267	Total Support Services - Business	2500		131,137							131,137
268	Support Services - Central	2600									
269	Direction of Central Support Services	2610									0
270	Planning, Research, Development & Evaluation Services	2620									0
271	Information Services	2630		13,208							13,208
272	Staff Services	2640									0
273	Data Processing Services	2660									0
274	Total Support Services - Central	2600		13,208							13,208
275	Other Support Services - Misc. (Describe & Itemize)	2900									0

		A																				
		Description: Enter Whole Numbers Only																				
1	2	B	C	D	E	F	G	H	I	J	K											
		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											
345 SUPPORT SERVICES (TF)																						
346	Support Services - Pupil	2000										0										
347	Attendance & Social Work Services	2100										3,275										
348	Guidance Services	2120	3,275									48,803										
349	Health Services	2130	48,803									0										
350	Psychological Services	2140										0										
351	Speech Pathology & Audiology Services	2150										8,792										
352	Other Support Services - Pupils (Describe & Itemize)	2190	8,792									60,870										
353	Total Support Services - Pupil	2100	60,870	0	0	0	0	0	0	0		8,792										
354	Support Services - Instructional Staff	2200										60,870										
355	Improvement of Instruction Services	2210										0										
356	Educational Media Services	2220	2,793									2,793										
357	Assessment & Testing	2230										0										
358	Total Support Services - Instructional Staff	2200	2,793	0	0	0	0	0	0	0		2,793										
359	Support Services - General Administration	2300																				
360	Board of Education Services	2310	10,000									10,000										
361	Executive Administration Services	2320	28,772									28,772										
362	Special Area Administration Services	2330	5,648									5,648										
363	Claims Paid from Self Insurance Fund	2361										0										
364	Risk Management and Claims Services Payments	2365			430,000	4,000		10,000				444,000										
365	Total Support Services - General Administration	2300	44,420	0	430,000	4,000	0	10,000	0	0		488,420										
366	Support Services - School Administration	2400																				
367	Office of the Principal Services	2410	41,214									41,214										
368	Other Support Services - School Administration (Describe & Itemize)	2490										0										
369	Total Support Services - School Administration	2400	41,214	0	0	0	0	0	0	0		41,214										
370	Support Services - Business	2500																				
371	Direction of Business Support Services	2510										0										
372	Fiscal Services	2520	10,653									10,653										
373	Facilities Acquisition & Construction Services	2530										0										
374	Operation & Maintenance of Plant Services	2540	40,738									40,738										
375	Pupil Transportation Services	2550										0										
376	Food Services	2560	5,995									5,995										
377	Internal Services	2570										0										
378	Total Support Services - Business	2500	57,386	0	0	0	0	0	0	0		57,386										
379	Support Services - Central	2600																				
380	Direction of Central Support Services	2610										0										
381	Planning, Research, Development & Evaluation Services	2620										0										
382	Information Services	2630	11,250									11,250										
383	Staff Services	2640										0										
384	Data Processing Services	2660										0										
385	Total Support Services - Central	2600	11,250	0	0	0	0	0	0	0		11,250										
386	Other Support Services - Misc. (Describe & Itemize)	2900										0										
387	Total Support Services	2000	217,933	0	430,000	4,000	0	10,000	0	0		661,933										
388	COMMUNITY SERVICES (TF)	3000										0										
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000																				
390	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)	4100																				
391	Payments for Regular Programs	4110										0										
392	Payments for Special Education Programs	4120										0										
393	Payments for Adult/Continuing Education Programs	4130										0										
394	Payments for CTE Programs	4140										0										
395	Payments for Community College Programs	4170										0										
396	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190										0										
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0				0										
398	Payments for Regular Programs - Tuition	4210										0										
399	Payments for Special Education Programs - Tuition	4220										0										
400	Payments for Adult/Continuing Education Programs - Tuition	4230										0										
401	Payments for CTE Programs - Tuition	4240										0										
402	Payments for Community College Programs - Tuition	4270										0										
403	Payments for Other Programs - Tuition	4280										0										
404	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290										0										

	A	B	C	D	E	F	G	H	I	J	K
1	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
2											
406	Payments for Regular Programs - Transfers	4310									
407	Payments for Special Education Programs - Transfers	4320									
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									
409	Payments for CTE Programs - Transfers	4340									
410	Payments for Community College Program - Transfers	4370									
411	Payments for Other Programs - Transfers	4380									
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			
414	Payments to Other Dist & Govt Units (Out of State)	4400									
415	Total Payments to Other Dist & Govt Units	4000			0			0			
416	DEBT SERVICE (TF)	5000									
417	Debt Service - Interest on Short-Term Debt										
418	Tax Anticipation Warrants	5110									
419	Tax Anticipation Notes	5120									
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130									
421	State Aid Anticipation Certificates	5140									
422	Other Interest or Short-Term Debt (Describe & Itemize)	5150									
423	Debt Service - Interest on Long-Term Debt	5200									
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase										
424	Principal Retired) (Describe & Itemize)	5300									
425	Debt Service - Other (Describe & Itemize)	5400			0			0			
426	Total Debt Service	5000									
427	PROVISION FOR CONTINGENCIES (TF)	6000									
428	Total Direct Disbursements/Expenditures		453,911	0	430,000	4,000	0	10,000	0	0	897,911
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										97,089
430											
90 - FIRE PREVENTION & SAFETY FUND (FP&S)		2000									
432	SUPPORT SERVICES (FP&S)	2500									
433	Support Services - Business	2530									
434	Facilities Acquisition & Construction Services	2530			27,000		29,000				56,000
435	Operation & Maintenance of Plant Service	2540									0
436	Total Support Services - Business	2500	0	0	27,000	0	29,000	0	0		56,000
437	Other Support Services - Misc. (Describe & Itemize)	2900									
438	Total Support Services	2000	0	0	27,000	0	29,000	0	0		56,000
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
440	Payments to Regular Programs	4110									0
441	Payments to Special Education Programs	4120									0
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
443	Total Payments to Other Districts & Govt Units (FP&S)	4000						0			0
444	DEBT SERVICE (FP&S)	5000									
445	Debt Service - Interest on Short-Term Debt	5100									
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
448	Total Debt Service - Interest on Short-Term Debt	5100									0
449	Debt Service - Interest on Long-Term Debt	5200									0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase										
450	Principal Retired) (Describe & Itemize)	5300									0
451	Total Debt Service	5000						0			0
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									
453	Total Direct Disbursements/Expenditures		0	0	27,000	0	29,000	0	0		56,000
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										744

	B	C	D	E	F	G	H
1	If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.						
2	Revenue Check: OK						
3	Expenditure Check: OK						
4	Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures	
5	1190			10-2190	\$ 95,220	Director of Student Services	
6	1290			10-2490			
7	1614	\$ 1,700	Reimbursement/Rebates food supplies	10-2900	\$ 700	Homeless supplies	
8	1690			10-4190			
9	1790			10-4290			
10	1819			10-4390			
11	1829			10-4400			
12	1890			10-5150			
13	1993	\$ 10	Graduation Fee	20-2190			
14	1999	\$ 10	Miscellaneous reimbursements	20-2900			
15	2300			20-4190			
16	3099			20-4400			
17	3199			20-5150			
18	3299			30-4190			
19	3499			30-5150			
20	3599			30-5300	\$ 460,000	Alternative Bond Payment	
21	3999	\$ 850	Library Grant	30-5400			
22	4009			40-2190			
23	4090			40-2900			
24	4199			40-4190			
25	4299			40-4400			
26	4399			40-5150			
27	4499			40-5300			
28	4699			40-5400			
29	4799			50-2190	\$ 1,275	Medicare for Director of Student Services	
30	4998			50-2490			
31				50-2900			
32				50-5150			
33				60-2900			
34				60-4190			
35				80-2190	\$ 8,792	Tort Portion of Director of Student Services	
36				80-2490			
37				80-2900			
38				80-4190			
39				80-4290			
40				80-4390			
41				80-4400			
42				80-5150			
43				80-5300			
44				80-5400			
45				90-2900			
46				90-4190			
47				90-5150			
48				90-5300			

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)					
Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	6,806,284	817,441	440,834	1,000	8,065,559
Direct Expenditures	6,804,553	780,765	342,431		7,927,749
Difference	1,731	36,676	98,403	1,000	137,810
Estimated Fund Balance - June 30, 2027	10,074,783	997,789	260,725	1,219,209	12,552,506
Balanced budget; no Deficit Reduction Plan is required.					

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

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	Federal Reserve Only																									
2	UNCLASSIFIED																									
3	EXCLUDED FROM AUTOMATIC DECLASSIFICATION																									
4	FOUO																									
5	FOUO																									
6	FOUO																									
7	FOUO																									
8	FOUO																									
9	FOUO																									
10	FOUO																									
11	FOUO																									
12	FOUO																									
13	FOUO																									
14	FOUO																									
15	FOUO																									
16	FOUO																									
17	FOUO																									
18	FOUO																									
19	FOUO																									
20	FOUO																									
21	FOUO																									
22	FOUO																									
23	FOUO																									
24	FOUO																									
25	FOUO																									
26	FOUO																									
27	FOUO																									
28	FOUO																									
29	FOUO																									
30	FOUO																									
31	FOUO																									
32	FOUO																									
33	FOUO																									
34	FOUO																									
35	FOUO																									
36	FOUO																									
37	FOUO																									
38	FOUO																									
39	FOUO																									
40	FOUO																									
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Deficit Reduction Plan-Background/Assumptions (School Districts Only)**Fiscal Year 2026-2027
through Fiscal Year 2029-2030**

Pawnee CUSD 11 51084011026

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

1. Background and Narrative of Budget Reductions:**2. Assumptions Used in the Deficit Reduction Plan:**

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

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

Fiscal Year 2026-2027

through Fiscal Year 2029-2030

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

Evidence-Based Funding: Fiscal Year 2027 Spending Plan PAWNEE COMM UNIT SCHOOL DIST 11

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 the 2026-27 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)

Pawnee CUSD #11 continues implement a new math curriculum to improve our standardized state scores. The curriculum is called Savvas Learning Envisions Curriculum. This curriculum has been successful in other like districts. Our performance on AimsWeb, IAR and the ACT will be our benchmark for goal improvement. Instead of moving these students directly into special education services, which has been historically done, our district has a well developed plan for support services. Our district will use intervals of 6 week data to see if the supports are working or if we need to change strategy. We will use our number of special education referrals and benchmarking tests listed above to evaluate progress. In addition, we have added a math instructional consultant. The consultant model, train, and assist our teachers K - 12 with best instructional practices. Lastly, our district goal is to continue to increase opportunities for our high school students to obtain dual credit through our partnership with Lincoln Land Community College. Our district has provided financial assistance for students who are unable to participate in College Now. If students receive a C or better in the dual credit course through LLCC College Now, then our district will reimburse the students for cost incurred. We will continue evaluate the progress through the number of credits high school seniors graduate with toward their associates. Our goal is to not only increase the opportunities for post-secondary options for our students, but also to decrease the financial burden of post-secondary expenses.

2) Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)

	Top Strategy 1	Top Strategy 2	Top Strategy 3
	Focus Increased time and attention on special student groups	Improve programs, curriculum, and/or learning tools	Maintain or expand college and career readiness options (e.g., CTE programming, AP/IB programming, dual credit/dual enrollment programming)

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

Part II: Planned Use of Evidence-Based Funding

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

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

Evidence-Based Funding Organizational Unit Results (FY 2026)	Final Resources / Adequacy Target =	Average Student Enrollment	Adequacy Target	\$6,987,155
	Percent of Adequacy	Final Resources	Percent of Adequacy	110%
	Base Funding Minimum	Tier Assignment	Gross State Contribution	\$526,517
	Tier Funding =	FY26 Base Funding Minimum	FY 2026 Tier Funding	\$468
	Gross State Contribution	Low-Income Students		
	Within FY 2026 Gross State Contribution, Resources Attributable to Specific Populations	English Learners (ELs)		
				\$101,429
				\$0
				\$116,613

	FY 2027 Tier Funding	Funding Type (Select)	*Note: Tier Funding allocations are published annually at https://www.isbe.net/Pages/ebf/distribution.aspx . Amounts are available in early August. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.
	\$8,803	Actual	

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

	Data Source 1	Data Source 2	Data Source 3	
2) Select the <u>top three</u> sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)	Student growth and achievement data, disaggregated by student groups	State Performance Plan Indicators for Special Education	Climate and culture survey data (e.g., Five Essentials Survey)	
3) Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)	Bilingual Program Director(s) Special Ed. Program Director(s) Other Program Leaders School Board Members	Principals School Improvement Teams Teacher or Support Staff Unions Other School Staff	Bilingual Parent Advisory Committee Other Parent Group(s) Community Focus Group(s) Other	
4) Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2027 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)	Professional Development	Instructional Materials	Instructional Facilitator	
5) If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)				
Cost Factor Table The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2026 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. SBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at https://www.sbe.net/ebfspendingplan . Column G: If the Organizational Unit will receive at least \$5,000 in FY 2027 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2027 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in Q2.1/cell G31 above must equal the sum in cell G90 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93. Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2027 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.				
Cost Factors	Amount in FY 2026 Adjusted Adequacy Target	Budgeted FY 2027 Investments with New Tier Funding [Required]	Budgeted FY 2027 Expenditures (All Resources) [Optional]	Optional District Narratives
Core Teachers	\$1,618,385	\$8,803		Enter optional context for core investment decisions.
Specialist Teachers	\$392,157			
Instructional Facilitator	\$177,791			
Core Intervention Teacher	\$71,900			
Substitute Teachers	\$53,634			

Core Investments	Guidance Counselor	\$122,367		
	Nurse	\$39,761		
	Supervisory Aide	\$68,804		
	Librarian	\$79,506		
	Librarian Aide	\$49,773		
	Principal	\$116,560		
	Assistant Principal	\$100,919		
	School Site Staff	\$82,562		
	Subtotal	\$2,974,118	\$8,803	
Per Student Investments	Gifted	\$45,837		
	Professional Development	\$64,235		
	Instructional Materials	\$175,233		
	Assessments	\$17,472		
	Computer & Tech Equipment	\$146,713		
	Student Activities	\$226,522		
	Maintenance & Operations	\$813,472		
	Central Office	\$514		
	Employee Benefits	\$1,351,383		
	Subtotal*	\$3,341,397		
Additional Investments	Low-Income Intervention Teacher	\$65,956		
	Low-Income Pupil Support Staff	\$65,956		
	Low-Income Extended Day Teacher	\$68,763		
	Low-Income Summer School Teacher	\$68,763		
	EL Intervention Teacher	\$0		
	EL Pupil Support Staff	\$0		
	EL Extended Day Teacher	\$0		
	EL Summer School Teacher	\$0		
	EL Core Teacher	\$0		
	Sp Ed Teacher	\$255,405		
Sp Ed Instructional Assistant	\$106,573			
Sp Ed Psychologist	\$40,223			
Subtotal	\$671,640			
Total**	\$6,987,155	\$8,803		
*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal. **The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2026 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.				
If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)				
Part III: Support for Special Student Groups EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statute these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in Question 1 below (cells G100-G102). If the Organizational Unit received at least \$5,000 for any of the student groups, a response to Questions 2 through 4 below is required. For amounts less than \$5,000, a response is optional for those questions. All other EBF funds may be spent in any manner deemed appropriate by the school district. 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.				
FY 2027 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY27 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Enter Amounts Low-Income Students: \$102,449 English Learners: \$0 Special Education: \$117,263	Select type Actual Actual Actual	*Note: Allocations for each of the three student groups are published annually at sbe.net/eb/dist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to SBE.	

Organizational Unit Investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required 2)	Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)	<table border="1"> <tr> <td data-bbox="146 1213 219 1312">Low-Income Intervention Teacher</td> <td data-bbox="146 1312 219 1417">Yes</td> <td data-bbox="146 1417 219 1522">Low-Income Extended Day Teacher</td> <td data-bbox="146 1522 219 1627">Other Investments</td> </tr> <tr> <td data-bbox="219 1213 292 1312">[Optional - Enter \$]</td> <td data-bbox="219 1312 292 1417">[Optional - Enter \$]</td> <td data-bbox="219 1417 292 1522">[Optional - Enter \$]</td> <td data-bbox="219 1522 292 1627">[Optional - Enter \$]</td> </tr> <tr> <td data-bbox="292 1213 365 1312">Low-Income Pupil Support Staff</td> <td data-bbox="292 1312 365 1417"></td> <td data-bbox="292 1417 365 1522">Low-Income Summer School Teacher</td> <td data-bbox="292 1522 365 1627"></td> </tr> <tr> <td data-bbox="365 1213 438 1312">[Optional - Enter \$]</td> <td data-bbox="365 1312 438 1417">[Optional - Enter \$]</td> <td data-bbox="365 1417 438 1522">[Optional - Enter \$]</td> <td data-bbox="365 1522 438 1627"></td> </tr> </table>	Low-Income Intervention Teacher	Yes	Low-Income Extended Day Teacher	Other Investments	[Optional - Enter \$]	[Optional - Enter \$]	[Optional - Enter \$]	[Optional - Enter \$]	Low-Income Pupil Support Staff		Low-Income Summer School Teacher		[Optional - Enter \$]	[Optional - Enter \$]	[Optional - Enter \$]	
Low-Income Intervention Teacher	Yes	Low-Income Extended Day Teacher	Other Investments															
[Optional - Enter \$]	[Optional - Enter \$]	[Optional - Enter \$]	[Optional - Enter \$]															
Low-Income Pupil Support Staff		Low-Income Summer School Teacher																
[Optional - Enter \$]	[Optional - Enter \$]	[Optional - Enter \$]																
Organizational Unit Investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Optional 3)	Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)	<table border="1"> <tr> <td data-bbox="527 1213 600 1312">English Learner Intervention Teacher</td> <td data-bbox="527 1312 600 1417"></td> <td data-bbox="527 1417 600 1522">English Learner Extended Day Teacher</td> <td data-bbox="527 1522 600 1627">English Learner Core Teacher</td> </tr> <tr> <td data-bbox="600 1213 673 1312">[Optional - Enter \$]</td> <td data-bbox="600 1312 673 1417">[Optional - Enter \$]</td> <td data-bbox="600 1417 673 1522">[Optional - Enter \$]</td> <td data-bbox="600 1522 673 1627">[Optional - Enter \$]</td> </tr> <tr> <td data-bbox="673 1213 747 1312">English Learner Pupil Support Staff</td> <td data-bbox="673 1312 747 1417"></td> <td data-bbox="673 1417 747 1522">English Learner Summer School Teacher</td> <td data-bbox="673 1522 747 1627">Other Investments</td> </tr> <tr> <td data-bbox="747 1213 820 1312">[Optional - Enter \$]</td> <td data-bbox="747 1312 820 1417">[Optional - Enter \$]</td> <td data-bbox="747 1417 820 1522">[Optional - Enter \$]</td> <td data-bbox="747 1522 820 1627">[Optional - Enter \$]</td> </tr> </table>	English Learner Intervention Teacher		English Learner Extended Day Teacher	English Learner Core Teacher	[Optional - Enter \$]	[Optional - Enter \$]	[Optional - Enter \$]	[Optional - Enter \$]	English Learner Pupil Support Staff		English Learner Summer School Teacher	Other Investments	[Optional - Enter \$]	[Optional - Enter \$]	[Optional - Enter \$]	[Optional - Enter \$]
English Learner Intervention Teacher		English Learner Extended Day Teacher	English Learner Core Teacher															
[Optional - Enter \$]	[Optional - Enter \$]	[Optional - Enter \$]	[Optional - Enter \$]															
English Learner Pupil Support Staff		English Learner Summer School Teacher	Other Investments															
[Optional - Enter \$]	[Optional - Enter \$]	[Optional - Enter \$]	[Optional - Enter \$]															
Organizational Units Investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required 4)	Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.) Required	<table border="1"> <tr> <td data-bbox="901 1213 974 1312">Special Education Teacher</td> <td data-bbox="901 1312 974 1417"></td> <td data-bbox="901 1417 974 1522">Special Education Psychologist</td> <td data-bbox="901 1522 974 1627"></td> </tr> <tr> <td data-bbox="974 1213 1047 1312">[Optional - Enter \$]</td> <td data-bbox="974 1312 1047 1417">[Optional - Enter \$]</td> <td data-bbox="974 1417 1047 1522">[Optional - Enter \$]</td> <td data-bbox="974 1522 1047 1627"></td> </tr> <tr> <td data-bbox="1047 1213 1120 1312">Special Education Instructional Assistant</td> <td data-bbox="1047 1312 1120 1417">Yes</td> <td data-bbox="1047 1417 1120 1522">Other Investments</td> <td data-bbox="1047 1522 1120 1627">Yes</td> </tr> <tr> <td data-bbox="1120 1213 1193 1312">[Optional - Enter \$]</td> <td data-bbox="1120 1312 1193 1417">[Optional - Enter \$]</td> <td data-bbox="1120 1417 1193 1522">[Optional - Enter \$]</td> <td data-bbox="1120 1522 1193 1627">[Optional - Enter \$]</td> </tr> </table> Pawnee will utilize attributable Special Education dollars for FY27 to help assist with payment of paraprofessionals. Our district will also use the funds to offset supplies and instructional materials for our special education teachers who are part of our SASD cooperative.	Special Education Teacher		Special Education Psychologist		[Optional - Enter \$]	[Optional - Enter \$]	[Optional - Enter \$]		Special Education Instructional Assistant	Yes	Other Investments	Yes	[Optional - Enter \$]	[Optional - Enter \$]	[Optional - Enter \$]	[Optional - Enter \$]
Special Education Teacher		Special Education Psychologist																
[Optional - Enter \$]	[Optional - Enter \$]	[Optional - Enter \$]																
Special Education Instructional Assistant	Yes	Other Investments	Yes															
[Optional - Enter \$]	[Optional - Enter \$]	[Optional - Enter \$]	[Optional - Enter \$]															
Plan Assurances Please complete the assurances below related to Article 14C of the Illinois School Code, which contains provisions for EL services, parent participation, and the use of EBF dollars provided for English learners. It is the joint responsibility of home and serving entities to ensure compliance related to the use of state funding provided for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners. Collaboration Opportunity - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders. 1). "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners." 2). "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively																		

and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parent refusals) who speak the same home language other than English in pre-K."

Required ☐ No ☐

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

N/A ☐

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

BPAC Meeting (MM/DD/YYYY)

Name of Chair

N/A

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. A type must be selected in cell H100.
Part 3. Q1 English Learner Funds	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H101.
Part 3. Q1 Spec. Ed. Funds	Complete	A numeric value must be entered. A type must be selected in cell H102.
Part 3. Q2	Complete	At least one response must be selected.
Part 3. Q2 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3. Q3	Complete	At least one response must be selected.
Part 3. Q3 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3. Q4	Complete	At least one response must be selected.
Part 3. Q4 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Assurances 1	Complete	Response required if the value entered in cell G101>0.
Assurances 2	Complete	Response required if the value entered in cell G101>0.
Assurances 3	Complete	Response required if "Yes" selected in cell E133.
Assurances 4 (Meeting Date)	Complete	Response required if "Yes" selected in cell E133; enter date in MM/DD/YYYY format.
Assurances 4 (Name of Chair)	Complete	Response required if "Yes" selected in cell E133.

			Estimated Actual Expenditures, Fiscal Year 2026				Budgeted Expenditures, Fiscal Year 2027				
			(10)	(20)	(80)	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	(80)	Total
Description	Funct. No.										
1. Executive Administration Services	2320		147,643		30,198	177,841	120,148		28,772	148,920	
2. Special Area Administration Services	2330		34,429		3,574	38,003	54,583		5,648	60,231	
3. Other Support Services - School Administration	2490					0	0	0	0	0	
4. Direction of Business Support Services	2510					0	0	0	0	0	
5. Internal Services	2570					0	0	0	0	0	
6. Direction of Central Support Services	2610					0	0	0	0	0	
7. Deduct - Early Retirement or other pension obligations required by state law and included above.						0				0	
8. Totals			182,072	0	33,772	215,844	174,731	0	34,420	209,151	
9. Estimated Percent Increase (Decrease) for FY2027 (Budgeted) over (Actual) FY 2026			-3%								

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

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

See: School Code, Section 10-20.21 - Contracts

[illegible]

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #/20 and #/30 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5 The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
 Only abatement of working cash fund can transfer its funds to any fund in most need of money
 (see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS

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

Please fix errors below before submitting to ISBE.

Budget Item References	Message
1. Deficit Reduction Plan (DefReductPlan 23-27 tab)	
Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? (DefReductPlan 22-26 tab)	
2. Cover Page (Cover tab)	
District Name must be selected from drop-down. (Cell J13)	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet.	OK
Board Names must be typed on Cover sheet.	OK
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2026 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Estimated Activity Fund Beginning Fund Balance July, 1 2026 (Cell C83) (Cell must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on GASB 87 Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on GASB 87 Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2026 (CashSum 5 tab, All Funds) cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
Activity Funds (Cell C23)	OK
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2026 (CashSum 5 tab - All Funds) cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - Cell F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - Cell H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK
7. Estimated Revenue (EstRev 6-10 tab)	
Amounts must be input for revenue.	OK
8. Estimated Expenditures (EstExp 11-19 tab)	
Amounts must be input for expenditures.	OK
9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
10. EBF Spending Plan	
All required questions have been answered.	OK

End of Balancing