

District Type:

☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2025 - June 30, 2026

Accounting Basis:

☐ Cash
☒ Accrual

Is this an amended budget? No

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

District Name: Lincolnwood SD 74
District RCDT No: 05016074002

Balanced budget; no Deficit Reduction Plan is required.

If your FY2025 AFR states that you need to do a deficit reduction plan and your FY2026 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Lincolnwood SD 74, County of Cook, State of Illinois, for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026.

WHEREAS the Board of Education of Lincolnwood SD 74, County of Cook, 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 4th day of September, 2025, 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, 2025 and ending June 30, 2026.

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 4th day of September, 2025 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

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

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

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

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

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

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

SD50-36/JA50-39 5/24
 Lincolnwood SD 74
 05016074002

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.											
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) ¹ as of July 1, 2025		17,356,306	2,203,523	880,501	1,961,707	1,076,867	3,580,606	626,858	533,239	138,230	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	26,240,546	2,534,918	1,301,751	1,164,703	492,177	268,000	21,100	137,601	261,568	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	1,234,882	0	0	395,250	0	0	0	0	50,000	
8	FEDERAL SOURCES	4000	913,504	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		28,388,932	2,534,918	1,301,751	1,559,953	492,177	268,000	21,100	137,601	311,568	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	0									
11	Total Receipts/Revenues		28,388,932	2,534,918	1,301,751	1,559,953	492,177	268,000	21,100	137,601	311,568	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	16,373,716				298,606			0		
14	SUPPORT SERVICES	2000	6,953,568	2,733,498		1,735,000	396,841	3,657,151		200,000	135,000	
15	COMMUNITY SERVICES	3000	2,515	0		0	0			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	3,340,530	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	1,403,575	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		26,670,329	2,733,498	1,403,575	1,735,000	695,447	3,657,151		200,000	135,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		26,670,329	2,733,498	1,403,575	1,735,000	695,447	3,657,151		200,000	135,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,718,603	(198,580)	(101,824)	(175,047)	(203,270)	(3,389,151)	21,100	(62,399)	176,568	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Leases	7400			0							
40	Transfer to Debt Service to Pay Interest on Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0	
47	OTHER USES OF FUNDS (8000)											
48	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
49	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
50	Transfer of Working Cash Fund Interest	8120							0			
51	Transfer Among Funds	8130										
52	Transfer of Interest ⁶	8140										
53	Transfer from Capital Projects Fund to O&M Fund	8150										
54	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
55	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int	8170										
56	Proceeds to Debt Service Fund											

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.											
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
57	Taxes Pledged to Pay Principal on Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Leases	8420										
59	Other Revenues Pledged to Pay Principal on Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Leases	8440										
61	Taxes Pledged to Pay Interest on Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Leases	8520										
63	Other Revenues Pledged to Pay Interest on Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	
80	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2026		19,074,909	2,004,943	778,677	1,786,660	873,597	191,455	647,958	470,840	314,798	
82												
83	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2025		19,126									
84	RECEIPTS/REVENUES (For Student Activity Funds)											
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	0									
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
87	Total Student Activity Direct Disbursements/Expenditures	1999	0									
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
89	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2026		19,126									
90												
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2025		17,375,432	2,203,523	880,501	1,961,707	1,076,867	3,580,606	626,858	533,239	138,230	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	26,240,546	2,534,918	1,301,751	1,164,703	492,177	268,000	21,100	137,601	261,568	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
95	STATE SOURCES	3000	1,234,882	0	0	395,250	0	0	0	0	50,000	
96	FEDERAL SOURCES	4000	913,504	0	0	0	0	0	0	0	0	
97	Total Direct Receipts/Revenues ⁸		28,388,932	2,534,918	1,301,751	1,559,953	492,177	268,000	21,100	137,601	311,568	
98	Receipts/Revenues for "On Behalf" Payments ²	3998	0	0	0	0	0	0		0	0	
99	Total Receipts/Revenues		28,388,932	2,534,918	1,301,751	1,559,953	492,177	268,000	21,100	137,601	311,568	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	16,373,716				298,606			0		
102	SUPPORT SERVICES	2000	6,953,568	2,733,498		1,735,000	396,841	3,657,151		200,000	135,000	
103	COMMUNITY SERVICES	3000	2,515	0		0	0			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	3,340,530	0	0	0	0	0		0	0	
105	DEBT SERVICES	5000	0	0	1,403,575	0	0			0	0	
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
107	Total Direct Disbursements/Expenditures ⁹		26,670,329	2,733,498	1,403,575	1,735,000	695,447	3,657,151		200,000	135,000	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>											
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
109	Total Disbursements/Expenditures		26,670,329	2,733,498	1,403,575	1,735,000	695,447	3,657,151		200,000	135,000	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,718,603	(198,580)	(101,824)	(175,047)	(203,270)	(3,389,151)	21,100	(62,399)	176,568	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0	
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	
117	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2026		19,094,035	2,004,943	778,677	1,786,660	873,597	191,455	647,958	470,840	314,798	
119												
120	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
121	Description	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	Total By Object
122	Object Name											
124	Salaries	100	17,135,360	589,279		0		0		200,000	0	17,924,639
125	Employee Benefits	200	3,100,627	92,596		0	695,447	0		0	0	3,888,670
126	Purchased Services	300	1,248,021	1,113,000	0	1,735,000		401,451		0	0	4,497,472
127	Supplies & Materials	400	1,375,087	559,082		0		0		0	0	1,934,169
128	Capital Outlay	500	256,444	373,741		0		3,255,700		0	135,000	4,020,885
129	Other Objects	600	3,147,600	800	1,403,575		0	0		0	0	4,551,975
130	Non-Capitalized Equipment	700	133,650	5,000		0		0		0	0	138,650
131	Termination Benefits	800	273,540	0		0				0		273,540
132	Total Expenditures		26,670,329	2,733,498	1,403,575	1,735,000	695,447	3,657,151		200,000	135,000	37,230,000

	A	B	C	D	E	F	G	H	I	J	K
			(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											
3	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds) 7 as of July 1, 2025		17,625,059	2,067,335	880,501	1,961,707	1,076,867	3,717,465	626,858	533,239	138,230
4	Total Direct Receipts & Other Sources ⁸		28,388,932	2,534,918	1,301,751	1,559,953	492,177	268,000	21,100	137,601	311,568
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		28,388,932	2,534,918	1,301,751	1,559,953	492,177	268,000	21,100	137,601	311,568
12	Total Amount Available		46,013,991	4,602,253	2,182,252	3,521,660	1,569,044	3,985,465	647,958	670,840	449,798
13	Total Direct Disbursements & Other Uses ⁹		26,670,329	2,733,498	1,403,575	1,735,000	695,447	3,657,151	0	200,000	135,000
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		26,670,329	2,733,498	1,403,575	1,735,000	695,447	3,657,151	0	200,000	135,000
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2026		19,343,662	1,868,755	778,677	1,786,660	873,597	328,314	647,958	470,840	314,798
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND 7 as of July 1, 2025		19,126								
24	Total Direct Receipts & Other Sources ⁸		0								
25	Total Amount Available		19,126								
26	Total Direct Disbursements & Other Uses ⁹		0								
27	Activity funds ENDING CASH BALANCE ON HAND 7 as of June 30, 2026		19,126								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds) 7 as of July 1, 2025		17,644,185	2,067,335	880,501	1,961,707	1,076,867	3,717,465	626,858	533,239	138,230
30	Total Direct Receipts & Other Sources ⁸		28,388,932	2,534,918	1,301,751	1,559,953	492,177	268,000	21,100	137,601	311,568
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		28,388,932	2,534,918	1,301,751	1,559,953	492,177	268,000	21,100	137,601	311,568
33	Total Amount Available		46,033,117	4,602,253	2,182,252	3,521,660	1,569,044	3,985,465	647,958	670,840	449,798
34	Total Direct Disbursements & Other Uses ⁹		26,670,329	2,733,498	1,403,575	1,735,000	695,447	3,657,151	0	200,000	135,000
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		26,670,329	2,733,498	1,403,575	1,735,000	695,447	3,657,151	0	200,000	135,000
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds) 7 as of June 30, 2026		19,362,788	1,868,755	778,677	1,786,660	873,597	328,314	647,958	470,840	314,798

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹ (1110-1120)	-	23,122,157	2,188,942	1,271,751	1,054,303	15,972		1,100	110,001	251,568
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	552,685								
8	FICA and Medicare Only Levies	1150					375,405				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190	433,896								
12	Total Ad Valorem Taxes Levied by District		24,108,738	2,188,942	1,271,751	1,054,303	391,377	0	1,100	110,001	251,568
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	402,800	30,400		30,400	60,800	228,000		7,600	
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		402,800	30,400	0	30,400	60,800	228,000	0	7,600	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311	140,000								
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313	254,619								
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321	40,000								
25	Summer School Tuition from Other Districts (In State)	1322	0								
26	Summer School Tuition from Other Sources (In State)	1323	0								
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		434,619								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				0					
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				0					
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									
60	Adult Transportation Fees from Other Districts (In State)	1452									

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1	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
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	680,000	80,000	30,000	80,000	40,000	40,000	20,000	20,000	10,000
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	Total Earnings on Investments		680,000	80,000	30,000	80,000	40,000	40,000	20,000	20,000	10,000
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	210,000								
71	Sales to Pupils - Breakfast	1612									
72	Sales to Pupils - A la Carte	1613									
73	Sales to Pupils - Other (Describe & Itemize)	1614									
74	Sales to Adults	1620									
75	Other Food Service (Describe & Itemize)	1690									
76	Total Food Service		210,000								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711									
79	Admissions - Other	1719	80,550								
80	Fees	1720	7,200								
81	Book Store Sales	1730	30,000								
82	Other District/School Activity Revenue (Describe & Itemize)	1790									
83	Student Activity Fund Revenues	1799									
84	Total District/School Activity Income (without Student Activity Funds 1799)		117,750	0							
85	Total District/School Activity Income (with Student Activity Funds 1799)		117,750								
86	TEXTBOOK INCOME	1800									
87	Textbook Rentals - Regular Textbooks	1811	87,000								
88	Textbook Rentals - Summer School Textbooks	1812									
89	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
90	Textbook Rentals - Other (Describe & Itemize)	1819	8,000								
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	15								
95	Other Textbook Income (Describe & Itemize)	1890									
96	Total Textbooks		95,015								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910	0	224,759							
99	Contributions and Donations from Private Sources	1920	50,000								
100	Impact Fees from Municipal or County Governments	1930	0	0							
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950	26,061								
103	Payments of Surplus Moneys from TIF Districts	1960	0								
104	Drivers' Education Fees	1970	0								
105	Proceeds from Vendors' Contracts	1980	0								
106	School Facility Occupation Tax Proceeds	1983	0								
107	Payment from Other Districts	1991	29,500								
108	Sale of Vocational Projects	1992	0								
109	Other Local Fees (Describe & Itemize)	1993		0	0	0	0	0		0	0
110	Other Local Revenues (Describe & Itemize)	1999	86,063	10,817							
111	Total Other Revenue from Local Sources		191,624	235,576	0	0	0	0	0	0	0
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	26,240,546	2,534,918	1,301,751	1,164,703	492,177	268,000	21,100	137,601	261,568
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		26,240,546								
114	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
115	Flow-Through Revenue from State Sources	2100									

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
116	Flow-Through Revenue from Federal Sources	2200									
117	Other Flow-Through Revenue (Describe & Itemize)	2300									
118	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
119	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
120	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	1,168,882								
122	Reorganization Incentives (Accounts 3005-3021)	3005									
123	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		1,168,882	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private/Public Facility Tuition	3100	45,000								
128	Special Education - Orphanage - Individual	3120	20,000								
129	Special Education - Orphanage - Summer Individual	3130	0								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		65,000	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		0	0			0				
141	State Free Lunch & Breakfast	3360									
142	School Breakfast Initiative	3365									
143	Driver Education	3370									
144	Adult Education (from ICCB)	3410									
145	Adult Education - Other (Describe & Itemize)	3499									
146	TRANSPORTATION										
147	Transportation - Regular and Vocational	3500				131,750					
148	Transportation - Special Education	3510				263,500					
149	Transportation - Other (Describe & Itemize)	3599									
150	Total Transportation		0	0		395,250	0				
151	Learning Improvement - Change Grants	3610	0								
152	Scientific Literacy	3660									
153	Truant Alternative/Optional Education	3695									
154	Early Childhood - Block Grant	3705									
155	Chicago General Education Block Grant	3766									
156	Chicago Educational Services Block Grant	3767									
157	School Safety & Educational Improvement Block Grant	3775									
158	Technology - Technology for Success	3780	1,000								
159	State Charter Schools	3815									
160	Extended Learning Opportunities - Summer Bridges	3825									
161	Infrastructure Improvements - Planning/Construction	3920									
162	School Infrastructure - Maintenance Projects	3925		0							50,000
163	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0							
164	Total Restricted Grants-In-Aid		66,000	0	0	395,250	0	0	0	0	50,000
165	Total Receipts/Revenues from State Sources	3000	1,234,882	0	0	395,250	0	0	0	0	50,000
166	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
167	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
168	Federal Impact Aid	4001									
169	Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4009									
170	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
1											
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
171	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
172	Head Start	4045									
173	Construction (Impact Aid)	4050									
174	MAGNET	4060									
175	Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4090									
176	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
177	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL THRU THE STATE (4100-4999) GOVT.										
178	TITLE V										
179	Title V - Flexibility and Accountability	4100									
180	Title V - SEA Projects	4105									
181	Title V - Rural Education Initiative (REI)	4107									
182	Title V - Other (Describe & Itemize)	4199									
183	Total Title V		0	0		0	0				
184	FOOD SERVICE										
185	Breakfast Start-Up Expansion	4200									
186	National School Lunch Program	4210									
187	Special Milk Program	4215	17,800								
188	School Breakfast Program	4220									
189	Summer Food Service Admin/Program	4225									
190	Child and Adult Care Food Program	4226									
191	Fresh Fruit and Vegetables	4240									
192	Food Service - Other (Describe & Itemize)	4299									
193	Total Food Service		17,800				0				
194	TITLE I										
195	Title I - Low Income	4300	308,000								
196	Title I - Low Income - Neglected, Private	4305	148,404								
197	Title I - Migrant Education	4340									
198	Title I - Other (Describe & Itemize)	4399									
199	Total Title I		456,404	0		0	0				
200	TITLE IV										
201	Title IV - Student Support & Academic Enrichment Grant	4400									
202	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
203	Title IV - 21st Century	4421									
204	Title IV - Other (Describe & Itemize)	4499									
205	Total Title IV		0	0		0	0				
206	FEDERAL - SPECIAL EDUCATION										
207	Federal Special Education - Preschool Flow-Through	4600	10,300								
208	Federal Special Education - Preschool Discretionary	4605									
209	Federal Special Education - IDEA Flow Through	4620	300,000								
210	Federal Special Education - IDEA Room & Board	4625	110,000								
211	Federal Special Education - IDEA Discretionary	4630									
212	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
213	Total Federal Special Education		420,300	0		0	0				
214	CTE - PERKINS										
215	CTE - Perkins-Title IIIIE Tech Prep	4770									
216	CTE - Other (Describe & Itemize)	4799									
217	Total CTE - Perkins		0	0			0				
218	Federal - Adult Education	4810									
219	Qualified Zone Academy Bond Tax Credits	4866									
220	Qualified School Construction Bond Credits	4867									
221	Build America Bond Tax Credits	4868									
222	Build America Bond Interest Reimbursement	4869									
223	Total Stimulus Programs		0	0	0	0	0	0		0	0
224	Race to the Top Program	4901									
225	Race to the Top - Preschool Expansion Grant	4902									

	A	B	C	D	E	F	G	H	I	J	K
1											
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
226	Title III - Instruction for English Learners & Immigrant Students	4905									
227	Title III - English Language Acquisition	4909	19,000								
228	McKinney Education for Homeless Children	4920									
229	Title II - Eisenhower - Professional Development Formula	4930	0								
230	Title II - Teacher Quality	4932	0								
231	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0								
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									
236	Medicaid Matching Funds - Fee-For-Service Program	4992	0								
237	Other Restricted Grants Received from Fed. Govt. thru State <i>(Describe & Itemize)</i>	4998	0	0				0			
238	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		913,504	0	0	0	0	0		0	0
239	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	913,504	0	0	0	0	0	0	0	0
240	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		28,388,932	2,534,918	1,301,751	1,559,953	492,177	268,000	21,100	137,601	311,568
241	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		28,388,932								

	A	B	C	D	E	F	G	H	I	J	K
1	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
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	8,182,305	1,422,635	310,776	839,950	228,500	1,000	119,600	273,540	11,378,306
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	296,824	106,313	2,000	34,200	0		750		440,087
8	Special Education Programs (Functions 1200 - 1220)	1200	1,608,560	328,685	2,000	68,300	9,000	0	7,500		2,024,045
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	622,673	112,981	58,000	33,175	0		0		826,829
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500	120,000	1,438		9,200	1,500	5,500			137,638
15	Summer School Programs	1600	56,800	833	0	3,000					60,633
16	Gifted Programs	1650	589,012	121,934	0	5,375		650			716,971
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	692,343	82,939	4,000	9,925	0	0	0		789,207
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									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 Instruction¹⁴ (Without Student Activity Funds 1999)	1000	12,168,517	2,177,758	376,776	1,003,125	239,000	7,150	127,850	273,540	16,373,716
35	Total Instruction (With Student Activity Funds 1999)	1000	12,168,517	2,177,758	376,776	1,003,125	239,000	7,150	127,850	273,540	16,373,716
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	512,762	59,840	4,450	2,275					579,327
39	Guidance Services	2120									0
40	Health Services	2130	218,440	37,220	102,000	8,000	3,000	900	1,800		371,360
41	Psychological Services	2140	200,985	15,786	1,500	1,025					219,296
42	Speech Pathology & Audiology Services	2150	351,350	56,577	1,400	1,550					410,877
43	Other Support Services - Pupils (Describe & Itemize)	2190	109,470	550							110,020
44	Total Support Services - Pupil	2100	1,393,007	169,973	109,350	12,850	3,000	900	1,800	0	1,690,880
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	460,778	46,223	100,950	1,800	0	2,700			612,451
47	Educational Media Services	2220	310,203	45,384	0	20,500	0		0		376,087
48	Assessment & Testing	2230			0	322					322
49	Total Support Services - Instructional Staff	2200	770,981	91,607	100,950	22,622	0	2,700	0	0	988,860
50	Support Services - General Administration	2300									
51	Board of Education Services	2310		8,000	219,200	2,500	0	15,000			244,700
52	Executive Administration Services	2320	283,955	56,871	4,000	2,000	0	3,500			350,326
53	Special Area Administration Services	2330	163,733	49,642	0			300			213,675
54	Tort Immunity Services	2361, 2365									0
55	Total Support Services - General Administration	2300	447,688	114,513	223,200	4,500	0	18,800	0	0	808,701
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	768,509	189,722	5,600	4,000	3,444	2,000			973,275
58	Other Support Services - School Administration (Describe & Itemize)	2490	120,880	31,746		275		650			153,551
59	Total Support Services - School Administration	2400	889,389	221,468	5,600	4,275	3,444	2,650	0	0	1,126,826
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510	218,407	34,659			0	2,000			255,066
62	Fiscal Services	2520	262,468	70,118	115,940	5,600	0	30,000	0		484,126

	A	B	C	D	E	F	G	H	I	J	K
1	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
2											
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550									0
65	Food Services	2560	310,681	75,097	6,300	310,500	11,000	2,400	4,000		719,978
66	Internal Services	2570			26,275	2,100					28,375
67	Total Support Services - Business	2500	791,556	179,874	148,515	318,200	11,000	34,400	4,000	0	1,487,545
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	92,671	39,029	21,000	8,000	0	1,400			162,100
72	Staff Services	2640									0
73	Data Processing Services	2660	581,551	106,405	500	0		200			688,656
74	Total Support Services - Central	2600	674,222	145,434	21,500	8,000	0	1,600	0	0	850,756
75	Other Support Services - Misc. (Describe & Itemize)	2900									0
76	Total Support Services	2000	4,966,843	922,869	609,115	370,447	17,444	61,050	5,800	0	6,953,568
77	COMMUNITY SERVICES (ED)	3000			1,000	1,515					2,515
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			255,270			3,079,400			3,334,670
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			5,860						5,860
86	Total Payments to Other Dist & Govt Units (In-State)	4100			261,130			3,079,400			3,340,530
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220									0
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									0
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	Total Payments to Other Dist & Govt Units	4000			261,130			3,079,400			3,340,530
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
112	Total Debt Service - Interest on Short-Term Debt	5100						0			0
113	Debt Service - Interest on Long-Term Debt	5200									0
114	Total Debt Service	5000						0			0
115	PROVISION FOR CONTINGENCIES (ED)	6000									0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		17,135,360	3,100,627	1,248,021	1,375,087	256,444	3,147,600	133,650	273,540	26,670,329
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		17,135,360	3,100,627	1,248,021	1,375,087	256,444	3,147,600	133,650	273,540	26,670,329
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										1,718,603
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,718,603

	A	B	C	D	E	F	G	H	I	J	K
1	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
120											
121	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
122	SUPPORT SERVICES (O&M)	2000									
123	Support Services - Pupil	2100									
124	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
125	Support Services - Business	2500									
126	Direction of Business Support Services	2510									0
127	Facilities Acquisition & Construction Services	2530									0
128	Operation & Maintenance of Plant Services	2540	589,279	92,596	1,113,000	559,082	373,741	800	5,000		2,733,498
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	Total Support Services - Business	2500	589,279	92,596	1,113,000	559,082	373,741	800	5,000	0	2,733,498
132	Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900									0
133	Total Support Services	2000	589,279	92,596	1,113,000	559,082	373,741	800	5,000	0	2,733,498
134	COMMUNITY SERVICES (O&M)	3000									0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
136	Payments to Other Dist & Govt Units (In-State)	4100									
137	Payments for Regular Programs	4110									0
138	Payments for Special Education Programs	4120									0
139	Payments for CTE Program	4140									0
140	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
141	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
142	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
143	Total Payments to Other Dist & Govt Unit	4000			0			0			0
144	DEBT SERVICE (O&M)	5000									
145	Debt Service - Interest on Short-Term Debt	5100									
146	Tax Anticipation Warrants	5110									0
147	Tax Anticipation Notes	5120									0
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
149	State Aid Anticipation Certificates	5140									0
150	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0
152	Debt Service - Interest on Long-Term Debt	5200									0
153	Total Debt Service	5000						0			0
154	PROVISION FOR CONTINGENCIES (O&M)	6000									0
155	Total Direct Disbursements/Expenditures		589,279	92,596	1,113,000	559,082	373,741	800	5,000	0	2,733,498
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(198,580)
157											
158	30 - DEBT SERVICE FUND (DS)										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
160	Payments to Other Dist & Govt Units (In-State)	4100									
161	Payments for Regular Programs	4110									0
162	Payments for Special Education Programs	4120									0
163	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	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						536,325			536,325
171	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
172	Total Debt Service - Interest On Short-Term Debt	5100						536,325			536,325
173	Debt Service - Interest on Long-Term Debt	5200						865,000			865,000
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300									0
175	Debt Service - Other <i>(Describe & Itemize)</i>	5400						2,250			2,250
176	Total Debt Service	5000			0			1,403,575			1,403,575
177	PROVISION FOR CONTINGENCIES (DS)	6000									0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
178	Total Direct Disbursements/Expenditures				0			1,403,575			1,403,575
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(101,824)
180											
181	40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils	2100									
184	Other Support Services - Pupils (Describe & Itemize)	2190									0
185	Support Services - Business										
186	Pupil Transportation Services	2550			1,735,000						1,735,000
187	Other Support Services - Business (Describe & Itemize)	2900									0
188	Total Support Services	2000	0	0	1,735,000	0	0	0	0	0	1,735,000
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									0
193	Payments for Special Education Programs	4120									0
194	Payments for Adult/Continuing Education Programs	4130									0
195	Payments for CTE Programs	4140									0
196	Payments for Community College Programs	4170									0
197	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
198	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
199	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
200	Total Payments to Other Dist & Govt Units	4000			0			0			0
201	DEBT SERVICE (TR)	5000									
202	Debt Service - Interest on Short-Term Debt	5100									
203	Tax Anticipation Warrants	5110									0
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
206	State Aid Anticipation Certificates	5140									0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
208	Total Debt Service - Interest On Short-Term Debt	5100						0			0
209	Debt Service - Interest on Long-Term Debt	5200									0
210	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
211	Debt Service - Other (Describe & Itemize)	5400									0
212	Total Debt Service	5000						0			0
213	PROVISION FOR CONTINGENCIES (TR)	6000									
214	Total Direct Disbursements/Expenditures		0	0	1,735,000	0	0	0	0	0	1,735,000
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(175,047)
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100		142,090							142,090
220	Pre-K Programs	1125		15,369							15,369
221	Special Education Programs (Functions 1200-1220)	1200		103,981							103,981
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250		9,029							9,029
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		5,268							5,268
228	Summer School Programs	1600		2,271							2,271
229	Gifted Programs	1650		8,542							8,542
230	Driver's Education Programs	1700									0
231	Bilingual Programs	1800		12,056							12,056
232	Truant Alternative & Optional Programs	1900									0
233	Total Instruction	1000		298,606							298,606
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
236	Attendance & Social Work Services	2110		7,437							7,437
237	Guidance Services	2120									0
238	Health Services	2130		41,180							41,180
239	Psychological Services	2140		2,915							2,915
240	Speech Pathology & Audiology Services	2150		5,096							5,096
241	Other Support Services - Pupils (Describe & Itemize)	2190		7,494							7,494
242	Total Support Services - Pupil	2100		64,122							64,122
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		16,330							16,330
245	Educational Media Services	2220		4,499							4,499
246	Assessment & Testing	2230									0
247	Total Support Services - Instructional Staff	2200		20,829							20,829
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		0							0
250	Executive Administration Services	2320		4,118							4,118
251	Special Area Administrative Services	2330		5,400							5,400
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		9,518							9,518
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		38,469							38,469
257	Other Support Services - School Administration (Describe & Itemize)	2490		1,753							1,753
258	Total Support Services - School Administration	2400		40,222							40,222
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510		3,160							3,160
261	Fiscal Services	2520		41,314							41,314
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		90,726							90,726
264	Pupil Transportation Services	2550									0
265	Food Services	2560		47,108							47,108
266	Internal Services	2570									0
267	Total Support Services - Business	2500		182,308							182,308
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		14,597							14,597
272	Staff Services	2640									0
273	Data Processing Services	2660		65,245							65,245
274	Total Support Services - Central	2600		79,842							79,842
275	Other Support Services - Misc. (Describe & Itemize)	2900									0
276	Total Support Services	2000		396,841							396,841
277	COMMUNITY SERVICES (MR/SS)	3000									0
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120									0
281	Payments for CTE Programs	4140									0
282	Total Payments to Other Dist & Govt Units	4000		0							0
283	DEBT SERVICE (MR/SS)	5000									
284	Debt Service - Interest on Short-Term Debt	5100									
285	Tax Anticipation Warrants	5110									0
286	Tax Anticipation Notes	5120									0
287	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
288	State Aid Anticipation Certificates	5140									0
289	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
290	Total Debt Service	5000						0			0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
292	Total Direct Disbursements/Expenditures			695,447				0			695,447
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(203,270)
294											
295	60 - CAPITAL PROJECTS (CP)										

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
296	SUPPORT SERVICES (CP)	2000									
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530			401,451		3,255,700				3,657,151
299	Other Support Services - Business (Describe & Itemize)	2900									0
300	Total Support Services	2000	0	0	401,451	0	3,255,700	0	0		3,657,151
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
302	Payments to Other Dist & Govt Units (In-State)	4100									
303	Payments to Regular Programs	4110									0
304	Payment for Special Education Programs	4120									0
305	Payment for CTE Programs	4140									0
306	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190									0
307	Total Payments to Other Districts & Govt Units	4000			0			0			0
308	PROVISION FOR CONTINGENCIES (CP)	6000									0
309	Total Direct Disbursements/Expenditures		0	0	401,451	0	3,255,700	0	0		3,657,151
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,389,151)
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										
315	INSTRUCTION (TF)	1000									
316	Regular Programs	1100									0
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125									0
319	Special Education Programs (Functions 1200 - 1220)	1200									0
320	Special Education Programs Pre-K	1225									0
321	Remedial and Supplemental Programs K-12	1250									0
322	Remedial and Supplemental Programs Pre-K	1275									0
323	Adult/Continuing Education Programs	1300									0
324	CTE Programs	1400									0
325	Interscholastic Programs	1500									0
326	Summer School Programs	1600									0
327	Gifted Programs	1650									0
328	Driver's Education Programs	1700									0
329	Bilingual Programs	1800									0
330	Truant Alternative & Optional Programs	1900									0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs - Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0
339	Interscholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110									0
348	Guidance Services	2120									0
349	Health Services	2130									0
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210									0

	A	B	C	D	E	F	G	H	I	J	K
1	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
2											
356	Educational Media Services	2220									0
357	Assessment & Testing	2230									0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
359	Support Services - General Administration	2300									
360	Board of Education Services	2310									0
361	Executive Administration Services	2320									0
362	Special Area Administration Services	2330									0
363	Claims Paid from Self Insurance Fund	2361									0
364	Risk Management and Claims Services Payments	2365	200,000								200,000
365	Total Support Services - General Administration	2300	200,000	0	0	0	0	0	0	0	200,000
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410									0
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510									0
372	Fiscal Services	2520									0
373	Facilities Acquisition & Construction Services	2530									0
374	Operation & Maintenance of Plant Services	2540									0
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610									0
381	Planning, Research, Development & Evaluation Services	2620									0
382	Information Services	2630									0
383	Staff Services	2640									0
384	Data Processing Services	2660									0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
386	Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900									0
387	Total Support Services	2000	200,000	0	0	0	0	0	0	0	200,000
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 <i>(Describe & Itemize)</i>	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 <i>(Describe & Itemize)</i>	4290									0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
406	Payments for Regular Programs - Transfers	4310									0
407	Payments for Special Education Programs - Transfers	4320									0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
409	Payments for CTE Programs - Transfers	4340									0
410	Payments for Community College Program - Transfers	4370									0
411	Payments for Other Programs - Transfers	4380									0
412	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390									0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
416	DEBT SERVICE (TF)	5000									
417	Debt Service - Interest on Short-Term Debt										
418	Tax Anticipation Warrants	5110									0
419	Tax Anticipation Notes	5120									0
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
421	State Aid Anticipation Certificates	5140									0
422	Other Interest or Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
423	Debt Service - Interest on Long-Term Debt	5200									0
424	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ <i>(Lease/Purchase Principal Retired) (Describe & Itemize)</i>	5300									0
425	Debt Service - Other <i>(Describe & Itemize)</i>	5400									0
426	Total Debt Service	5000			0			0			0
427	PROVISION FOR CONTINGENCIES (TF)	6000									0
428	Total Direct Disbursements/Expenditures		200,000	0	0	0	0	0	0	0	200,000
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(62,399)
430											
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
432	SUPPORT SERVICES (FP&S)	2000									
433	Support Services - Business	2500									
434	Facilities Acquisition & Construction Services	2530			0						0
435	Operation & Maintenance of Plant Service	2540					135,000				135,000
436	Total Support Services - Business	2500	0	0	0	0	135,000	0	0		135,000
437	Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900									0
438	Total Support Services	2000	0	0	0	0	135,000	0	0		135,000
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 <i>(Describe & Itemize)</i>	4190									0
443	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
444	DEBT SERVICE (FP&S)	5000									
445	Debt Service - Interest on Short-Term Debt	5100									
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
448	Total Debt Service - Interest on Short-Term Debt	5100						0			0
449	Debt Service - Interest on Long-Term Debt	5200									0
450	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ <i>(Lease/Purchase Principal Retired) (Describe & Itemize)</i>	5300									0
451	Total Debt Service	5000						0			0
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
453	Total Direct Disbursements/Expenditures		0	0	0	0	135,000	0	0		135,000
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										176,568

A	B	C	D	E	F	G	H	I
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	Error Message	Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures	Error Message
5	OK	1190	\$ 433,896	Public Act 102-0519	10-2190	\$ 110,020	Lunch/Recess Supervision and Crossing Guards	OK
6	OK	1290			10-2490	\$ 153,551	Director of Student Services	OK
7	OK	1614			10-2900			OK
8	OK	1690			10-4190	\$ 5,860	SIP Prof. Dev. Per 4331 Grant Budget Detail	OK
9	OK	1790			10-4290			OK
10	OK	1819	\$ 8,000	Band/Orchestra Fees	10-4390			OK
11	OK	1829	\$ 15	Combination Lock Purchase	10-4400			OK
12	OK	1890			10-5150			OK
13	OK	1993			20-2190			OK
14	OK	1999	\$ 96,880	E-Rate, Tech Recycle, Lost Books, Pcard reward, Late Reg. Fees	20-2900			OK
15	OK	2300			20-4190			OK
16	OK	3099			20-4400			OK
17	OK	3199			20-5150			OK
18	OK	3299			30-4190			OK
19	OK	3499			30-5150			OK
20	OK	3599			30-5300			OK
21	OK	3999			30-5400	\$ 2,250	Fees to Financial Advisor Continuing Disclosure	OK
22	OK	4009			40-2190			OK
23	OK	4090			40-2900			OK
24	OK	4199			40-4190			OK
25	OK	4299			40-4400			OK
26	OK	4399			40-5150			OK
27	OK	4499			40-5300			OK
28	OK	4699			40-5400			OK
29	OK	4799			50-2190	\$ 7,494	Social Security and Medicare for Lunch/Recess Sup. & Xing Guards	OK
30	OK	4998			50-2490	\$ 1,753	Medicare for Director of Student Services	OK
31					50-2900			OK
32					50-5150			OK
33					60-2900			OK
34					60-4190			OK
35					80-2190			OK
36					80-2490			OK
37					80-2900			OK
38					80-4190			OK
39					80-4290			OK
40					80-4390			OK
41					80-4400			OK
42					80-5150			OK
43					80-5300			OK
44					80-5400			OK
45					90-2900			OK
46					90-4190			OK
47					90-5150			OK
48					90-5300			OK

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	28,388,932	2,534,918	1,559,953	21,100	32,504,903
Direct Expenditures	26,670,329	2,733,498	1,735,000		31,138,827
Difference	1,718,603	(198,580)	(175,047)	21,100	1,366,076
Estimated Fund Balance - June 30, 2026	19,074,909	2,004,943	1,786,660	647,958	23,514,470

Balanced budget; no Deficit Reduction Plan is required.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2025-2026 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 2024-2025 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	C	D	E	F	G	H	I	J	K	L
1	*School Districts Only 05016074002 District Number Lincolnwood SD 74 District Name		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2025-2026					ESTIMATED BUDGET FY2026-2027				
2												
3												
4			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
5	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		17,356,306	2,203,523	1,961,707	626,858	22,148,394	19,074,909	2,004,943	1,786,660	647,958	23,514,470
6	RECEIPTS/REVENUES		Acct #									
7	LOCAL SOURCES		1000	26,240,546	2,534,918	1,164,703	21,100	29,961,267				0
8	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0		0				0
9	STATE SOURCES		3000	1,234,882	0	395,250	0	1,630,132				0
10	FEDERAL SOURCES		4000	913,504	0	0	0	913,504				0
11	Total Receipts/Revenues			28,388,932	2,534,918	1,559,953	21,100	32,504,903	0	0	0	0
12	DISBURSEMENTS/EXPENDITURES		Funct #									
13	INSTRUCTION		1000	16,373,716				16,373,716				0
14	SUPPORT SERVICES		2000	6,953,568	2,733,498	1,735,000		11,422,066				0
15	COMMUNITY SERVICES		3000	2,515	0	0		2,515				0
16	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	3,340,530	0	0		3,340,530				0
17	DEBT SERVICES		5000	0	0	0		0				0
18	PROVISION FOR CONTINGENCIES		6000	0	0	0		0				0
19	Total Disbursements/Expenditures			26,670,329	2,733,498	1,735,000		31,138,827	0	0	0	0
20	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			1,718,603	(198,580)	(175,047)	21,100	1,366,076	0	0	0	0
21	OTHER SOURCES/USES OF FUNDS											
22	OTHER SOURCES OF FUNDS (7000)			0	0	0	0	0				0
23	OTHER USES OF FUNDS (8000)			0	0	0	0	0				0
24	TOTAL OTHER SOURCES/USES OF FUNDS			0	0	0	0	0	0	0	0	0
25	ESTIMATED ENDING FUND BALANCE			19,074,909	2,004,943	1,786,660	647,958	23,514,470	19,074,909	2,004,943	1,786,660	23,514,470
26												
27												
28												
29												
30	Plan is incomplete.											

	A	B	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	*School Districts Only		ESTIMATED BUDGET FY2027-2028					ESTIMATED BUDGET FY2028-2029					SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: <input type="text"/> <small>(Enter as MM/DD/YY)</small>			
2	05016074002															
3	District Number															
4	Lincolnwood SD 74															
5	District Name															
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		19,074,909	2,004,943	1,786,660	647,958	23,514,470	19,074,909	2,004,943	1,786,660	647,958	23,514,470	22,148,394	23,514,470	23,514,470	23,514,470
8	RECEIPTS/REVENUES	Acct #														
9	LOCAL SOURCES	1000					0					0	29,961,267	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0					0	0	0	0	0
11	STATE SOURCES	3000					0					0	1,630,132	0	0	0
12	FEDERAL SOURCES	4000					0					0	913,504	0	0	0
13	Total Receipts/Revenues		0	0	0	0	0	0	0	0	0	0	32,504,903	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #														
15	INSTRUCTION	1000					0					0	16,373,716	0	0	0
16	SUPPORT SERVICES	2000					0					0	11,422,066	0	0	0
17	COMMUNITY SERVICES	3000					0					0	2,515	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0					0	3,340,530	0	0	0
19	DEBT SERVICES	5000					0					0	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000					0					0	0	0	0	0
21	Total Disbursements/Expenditures		0	0	0		0	0	0	0	0	0	31,138,827	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0	1,366,076	0	0	0
23	OTHER SOURCES/USES OF FUNDS															
24	OTHER SOURCES OF FUNDS (7000)						0					0	0	0	0	0
25	OTHER USES OF FUNDS (8000)						0					0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		19,074,909	2,004,943	1,786,660	647,958	23,514,470	19,074,909	2,004,943	1,786,660	647,958	23,514,470	23,514,470	23,514,470	23,514,470	23,514,470
28																
29																
30																
31																

Plan is incomplete.

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

**Fiscal Year 2025-2026
through Fiscal Year 2028-2029**

Lincolnwood SD 74 05016074002

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:

- 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 2026 Spending Plan
Lincolnwood SD 74

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 2025-26 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)

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

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

Top Strategy 1

Top Strategy 2

Top Strategy 3

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 2026 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 2025)	Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	1,170.25	Adequacy Target	\$17,747,181
		Final Resources	\$24,813,620	Percent of Adequacy	140%
	Base Funding Minimum + Tier Funding = Gross State Contribution	Tier Assignment	4	Gross State Contribution	\$1,167,781
		FY25 Base Funding Minimum	\$1,166,652	FY 2025 Tier Funding	\$1,129
	Within FY 2025 Gross State Contribution, Resources Attributable to Specific Populations	Low-Income Students	\$352,122		
		English Learners (EIs)	\$42,417		
		Special Education	\$417,956		

FY 2026 Tier Funding

Funding Type (Select)

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

1) FY 2026 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2026. Select whether the amount is estimated or actual funding.

Data Source 1

Data Source 2

Data Source 3

2) Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)

3) Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)

Bilingual Program Director(s)

Principals

Bilingual Parent Advisory Committee

Special Ed. Program Director(s)

School Improvement Teams

Other Parent Group(s)

Other Program Leaders

Teacher or Support Staff Unions

Community Focus Group(s)

School Board Members

Other School Staff

Other

[Optional] Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. (No more than 1000 characters, including spaces.)

Priority Investment 1

Priority Investment 2

Priority Investment 3

4) Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2026 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)

If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)

Cost Factor Table

The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2025 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at <https://www.isbe.net/ebfspendingplan>.

Column G: If the Organizational Unit will receive at least \$5,000 in FY 2026 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2026 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 2026 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 2025 Adjusted Adequacy Target

Budgeted FY 2026 Investments with New Tier Funding

Budgeted FY 2026 Expenditures (All Resources)

Optional District Narratives

[N/A]

[Optional]

Core Investments	Core Teachers	\$4,202,841			Enter optional context for core investment decisions.
	Specialist Teachers	\$840,568			
	Instructional Facilitator	\$443,203			
	Core Intervention Teacher	\$196,558			
	Substitute Teachers	\$155,160			
	Guidance Counselor	\$270,284			
	Nurse	\$101,808			
	Supervisory Aide	\$170,213			
	Librarian	\$225,232			
	Librarian Aide	\$127,906			
	Principal	\$322,035			
	Assistant Principal	\$289,195			
	School Site Staff	\$204,246			
	Subtotal	\$7,559,248			
Per Student Investments	Gifted	\$103,590			Enter optional context for per student investment decisions.
	Professional Development	\$146,281			
	Instructional Materials	\$380,331			
	Assessments	\$39,789			
	Computer & Tech Equipment	\$334,106			
	Student Activities	\$210,459			
	Maintenance & Operations	\$1,756,545			
	Central Office	\$1,170			
	Employee Benefits	\$3,232,382			
	Subtotal*	\$7,451,498			
Additional Investments	Low-Income Intervention Teacher	\$227,171			Enter optional context for additional investment decisions.
	Low-Income Pupil Support Staff	\$227,171			
	Low-Income Extended Day Teacher	\$236,736			
	Low-Income Summer School Teacher	\$236,736			
	EL Intervention Teacher	\$145,070			
	EL Pupil Support Staff	\$145,070			
	EL Extended Day Teacher	\$150,650			
	EL Summer School Teacher	\$150,650			
	EL Core Teacher	\$180,940			
	Sp Ed Teacher	\$660,788			
	Sp Ed Instructional Assistant	\$271,882			
	Sp Ed Psychologist	\$103,571			
Subtotal	\$2,736,435				
Other Investments					
Total**	\$17,747,181			Tier Funding Check (Cell G90)	
<p>*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 2025 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.</p>					
<p>If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)</p>					
<p align="center">Part III: Support for Special Student Groups</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 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.</p> <p align="center">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.</p>					
<p>FY 2026 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY26 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.</p>		<p>Low-Income Students</p> <p>English Learners</p> <p>Special Education</p>	<p>Enter Amounts</p> <p>Select type</p>	<p>*Note: Allocations for each of the three student groups are published annually at isbe.net/ebf/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 ISBE.</p>	
<p>Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</p> <p>Response Optional</p>		<p>Low-Income Intervention Teacher</p> <p>[Optional - Enter \$]</p> <p>Low-Income Pupil Support Staff</p> <p>[Optional - Enter \$]</p>	<p>Low-Income Extended Day Teacher</p> <p>[Optional - Enter \$]</p> <p>Low-Income Summer School Teacher</p> <p>[Optional - Enter \$]</p>	<p>Other Investments</p> <p>[Optional - Enter \$]</p>	
<p>Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)</p>					
<p>Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</p> <p>Response Optional</p>		<p>English Learner Intervention Teacher</p> <p>[Optional - Enter \$]</p> <p>English Learner Pupil Support Staff</p> <p>[Optional - Enter \$]</p>	<p>English Learner Extended Day Teacher</p> <p>[Optional - Enter \$]</p> <p>English Learner Summer School Teacher</p> <p>[Optional - Enter \$]</p>	<p>English Learner Core Teacher</p> <p>[Optional - Enter \$]</p> <p>Other Investments</p> <p>[Optional - Enter \$]</p>	
<p>Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)</p>					
<p>Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</p> <p>Response Optional</p>		<p>Special Education Teacher</p> <p>[Optional - Enter \$]</p> <p>Special Education Instructional Assistant</p> <p>[Optional - Enter \$]</p>	<p>Special Education Psychologist</p> <p>[Optional - Enter \$]</p> <p>Other Investments</p> <p>[Optional - Enter \$]</p>	<p>Other Investments</p> <p>[Optional - Enter \$]</p>	
<p>Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)</p>					

Plan Assurances

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

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

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

2). "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parent refusals) who speak the same home language other than English in pre-K."

3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2025."

4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2025-26.

BPAC Meeting (MM/DD/YYYY)

Name of Chair

Spending Plan Completion Tracker

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

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

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

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: **Lincolnwood SD 74**

RCDT Number: **05016074002**

		Estimated Actual Expenditures, Fiscal Year 2025				Budgeted Expenditures, Fiscal Year 2026			
		(10)	(20)	(80)		(10)	(20)	(80)	
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1. Executive Administration Services	2320	333,587		0	333,587	350,326		0	350,326
2. Special Area Administration Services	2330	201,857		0	201,857	213,675		0	213,675
3. Other Support Services - School Administration	2490	147,301		0	147,301	153,551		0	153,551
4. Direction of Business Support Services	2510	241,418	0	0	241,418	255,066	0	0	255,066
5. Internal Services	2570	29,106		0	29,106	28,375		0	28,375
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.		(15,948)	0	0	(15,948)	(16,682)	0	0	(16,682)
8. Totals		969,217	0	0	969,217	1,017,675	0	0	1,017,675
9. Estimated Percent Increase (Decrease) for FY2026 (Budgeted) over (Actual) FY 2025									5%

See: School Code, Section 10-20.21 - Contracts

[illegible]

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5 The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)