

District Type:

☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services DivisionSCHOOL 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: Lisle CUSD 202

District RCDT No: 19022202026

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 Lisle CUSD 202, County of Dupage,
 State of Illinois, for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026.

WHEREAS the Board of Education of Lisle CUSD 202,
 County of Dupage, 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 22nd 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;

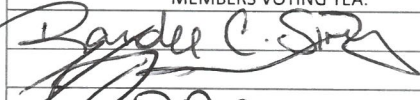
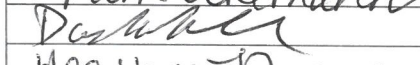
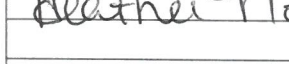
NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:

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 22nd day of September, 2025
 by a roll call vote of 6 Yeas, and 0 Nays, to wit:

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

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

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

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

(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted through IWAS:

<https://apps.isbe.net/iwas/asp/login.asp?is=true>

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

Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.										
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
ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds)1 as of July 1, 2025		14,174,896	2,127,281	265,754	1,112,040	669,900	1,686,922	830,433	0	0
RECEIPTS/REVENUES (without Student Activity Funds)										
LOCAL SOURCES	1000	32,749,400	2,871,600	1,554,000	2,634,400	983,500	124,200	38,700	6,000	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	1,614,741	0	0	1,070,300	0	50,000	0	0	0
FEDERAL SOURCES	4000	1,556,276	0	0	400	0	0	0	0	0
Total Direct Receipts/Revenues ⁸		35,920,417	2,871,600	1,554,000	3,705,100	983,500	174,200	38,700	6,000	0
Receipts/Revenues for "On Behalf" Payments ²	3998	10,716,000								
Total Receipts/Revenues		46,636,417	2,871,600	1,554,000	3,705,100	983,500	174,200	38,700	6,000	0
DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)										
INSTRUCTION	1000	22,416,157				452,460			0	
SUPPORT SERVICES	2000	10,267,330	3,389,968		3,114,020	647,530	950,000		6,000	0
COMMUNITY SERVICES	3000	198,243	0		237,000	0			0	
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	2,904,954	0	0	0	0	0		0	0
DEBT SERVICES	5000	0	0	1,500,000	0	0			0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0
Total Direct Disbursements/Expenditures ⁹		35,786,684	3,389,968	1,500,000	3,351,020	1,099,990	950,000		6,000	0
Disbursements/Expenditures for "On Behalf" Payments ²	4180	10,716,000	0	0	0	0	0		0	0
Total Disbursements/Expenditures		46,502,684	3,389,968	1,500,000	3,351,020	1,099,990	950,000		6,000	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		133,733	(518,368)	54,000	354,080	(116,490)	(775,800)	38,700	0	0
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment the Working Cash Fund ¹⁶	7110									
Abatement of the Working Cash Fund ¹⁶	7110									
Transfer of Working Cash Fund Interest	7120	32,700								
Transfer Among Funds	7130									
Transfer of Interest	7140	32,700								
Transfer from Capital Projects Fund to O&M Fund	7150		0							
Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0							
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0						
SALE OF BONDS (7200)										
Principal on Bonds Sold ⁴	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets ⁵	7300	3,000					122,989			
Transfer to Debt Service to Pay Principal on Leases	7400			0						
Transfer to Debt Service to Pay Interest on Leases	7500			0						
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990									
Total Other Sources of Funds ⁸		68,400	0	0	0	0	122,989	0	0	0

Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.										
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
OTHER USES OF FUNDS (8000)										
TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0		
Transfer of Working Cash Fund Interest	8120							32,700		
Transfer Among Funds	8130									
Transfer of Interest ⁶	8140			32,700						
Transfer from Capital Projects Fund to O&M Fund	8150									
Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160									
Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170									
Taxes Pledged to Pay Principal on Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on Leases	8420									
Other Revenues Pledged to Pay Principal on Leases	8430									
Fund Balance Transfers Pledged to Pay Principal on Leases	8440									
Taxes Pledged to Pay Interest on Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on Leases	8520									
Other Revenues Pledged to Pay Interest on Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990									
Total Other Uses of Funds ⁹		0	0	32,700	0	0	0	32,700	0	0
Total Other Sources/Uses of Fund		68,400	0	(32,700)	0	0	122,989	(32,700)	0	0
ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2026		14,377,029	1,608,913	287,054	1,466,120	553,410	1,034,111	836,433	0	0
Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2025		145,307								
RECEIPTS/REVENUES (For Student Activity Funds)										
Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	325,000								
DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)										
Total Student Activity Direct Disbursements/Expenditures	1999	325,000								
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0								
Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2026		145,307								

<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>										
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
Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2025		14,320,203	2,127,281	265,754	1,112,040	669,900	1,686,922	830,433	0	0
RECEIPTS/REVENUES (All Sources with Student Activity Funds)										
LOCAL SOURCES	1000	33,074,400	2,871,600	1,554,000	2,634,400	983,500	124,200	38,700	6,000	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	1,614,741	0	0	1,070,300	0	50,000	0	0	0
FEDERAL SOURCES	4000	1,556,276	0	0	400	0	0	0	0	0
Total Direct Receipts/Revenues ⁸		36,245,417	2,871,600	1,554,000	3,705,100	983,500	174,200	38,700	6,000	0
Receipts/Revenues for "On Behalf" Payments ²	3998	10,716,000	0	0	0	0	0		0	0
Total Receipts/Revenues		46,961,417	2,871,600	1,554,000	3,705,100	983,500	174,200	38,700	6,000	0
DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)										
INSTRUCTION	1000	22,741,157				452,460			0	
SUPPORT SERVICES	2000	10,267,330	3,389,968		3,114,020	647,530	950,000		6,000	0
COMMUNITY SERVICES	3000	198,243	0		237,000	0			0	
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	2,904,954	0	0	0	0	0		0	0
DEBT SERVICES	5000	0	0	1,500,000	0	0			0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0
Total Direct Disbursements/Expenditures ⁹		36,111,684	3,389,968	1,500,000	3,351,020	1,099,990	950,000		6,000	0
Disbursements/Expenditures for "On Behalf" Payments ²	4180	10,716,000	0	0	0	0	0		0	0
Total Disbursements/Expenditures		46,827,684	3,389,968	1,500,000	3,351,020	1,099,990	950,000		6,000	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		133,733	(518,368)	54,000	354,080	(116,490)	(775,800)	38,700	0	0
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
Total Other Sources of Funds ⁸		68,400	0	0	0	0	122,989	0	0	0
OTHER USES OF FUNDS (8000)										
Total Other Uses of Funds ⁹		0	0	32,700	0	0	0	32,700	0	0
Total Other Sources/Uses of Fund		68,400	0	(32,700)	0	0	122,989	(32,700)	0	0
ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2026		14,522,336	1,608,913	287,054	1,466,120	553,410	1,034,111	836,433	0	0

SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
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
Object Name											
Salaries	100	21,259,628	1,326,600		64,600		0		0	0	22,650,828
Employee Benefits	200	7,005,900	370,810		3,120	1,099,990	0		0	0	8,479,820
Purchased Services	300	3,104,827	837,380	0	3,278,300		0		6,000	0	7,226,507
Supplies & Materials	400	942,485	764,925		5,000		0		0	0	1,712,410
Capital Outlay	500	25,000	60,000		0		950,000		0	0	1,035,000
Other Objects	600	3,166,713	0	1,500,000	0	0	0		0	0	4,666,713
Non-Capitalized Equipment	700	269,431	25,253		0		0		0	0	294,684
Termination Benefits	800	12,700	5,000		0				0		17,700
Total Expenditures		35,786,684	3,389,968	1,500,000	3,351,020	1,099,990	950,000		6,000	0	46,083,662

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
BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2025		33,875,645	3,408,951	915,405	2,384,713	1,219,461	1,686,922	833,323	2,891	0
Total Direct Receipts & Other Sources ⁸		35,988,817	2,871,600	1,554,000	3,705,100	983,500	297,189	38,700	6,000	0
OTHER RECEIPTS										
Interfund Loans Payable (Loans from Other Funds)	411									
Interfund Loans Receivable (Repayment of Loans)	141									
Notes and Warrants Payable	433									
Other Current Assets	199									
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		35,988,817	2,871,600	1,554,000	3,705,100	983,500	297,189	38,700	6,000	0
Total Amount Available		69,864,462	6,280,551	2,469,405	6,089,813	2,202,961	1,984,111	872,023	8,891	0
Total Direct Disbursements & Other Uses ⁹		35,786,684	3,389,968	1,532,700	3,351,020	1,099,990	950,000	32,700	6,000	0
OTHER DISBURSEMENTS										
Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
Interfund Loans Payable (Repayment of Loans)	411									
Notes and Warrants Payable	433									
Other Current Liabilities	499									
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		35,786,684	3,389,968	1,532,700	3,351,020	1,099,990	950,000	32,700	6,000	0
ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2026		34,077,778	2,890,583	936,705	2,738,793	1,102,971	1,034,111	839,323	2,891	0
Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2025		145,307								
Total Direct Receipts & Other Sources ⁸		325,000								
Total Amount Available		470,307								
Total Direct Disbursements & Other Uses ⁹		325,000								
Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2026		145,307								
Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2025		34,020,952	3,408,951	915,405	2,384,713	1,219,461	1,686,922	833,323	2,891	0
Total Direct Receipts & Other Sources ⁸		36,313,817	2,871,600	1,554,000	3,705,100	983,500	297,189	38,700	6,000	0
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		36,313,817	2,871,600	1,554,000	3,705,100	983,500	297,189	38,700	6,000	0
Total Amount Available		70,334,769	6,280,551	2,469,405	6,089,813	2,202,961	1,984,111	872,023	8,891	0
Total Direct Disbursements & Other Uses ⁹		36,111,684	3,389,968	1,532,700	3,351,020	1,099,990	950,000	32,700	6,000	0
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		36,111,684	3,389,968	1,532,700	3,351,020	1,099,990	950,000	32,700	6,000	0
Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2026		34,223,085	2,890,583	936,705	2,738,793	1,102,971	1,034,111	839,323	2,891	0

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
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
Designated Purposes Levies ¹¹ (1110-1120)	-	24,858,000	2,406,500	1,521,300	2,406,100	402,100		6,000	6,000	
Leasing Purposes Levy ¹²	1130									
Special Education Purposes Levy	1140	5,711,000								
FICA and Medicare Only Levies	1150					501,100				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies <i>(Describe & Itemize)</i>	1190									
Total Ad Valorem Taxes Levied by District		30,569,000	2,406,500	1,521,300	2,406,100	903,200	0	6,000	6,000	0
PAYMENTS IN LIEU OF TAXES	1200									
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authority	1220									
Corporate Personal Property Replacement Taxes ¹³	1230	492,700				31,300				
Other Payments in Lieu of Taxes <i>(Describe & Itemize)</i>	1290									
Total Payments in Lieu of Taxes		492,700	0	0	0	31,300	0	0	0	0
TUITION	1300									
Regular Tuition from Pupils or Parents (In State)	1311									
Regular Tuition from Other Districts (In State)	1312									
Regular Tuition from Other Sources (In State)	1313									
Regular Tuition from Other Sources (Out of State)	1314									
Summer School Tuition from Pupils or Parents (In State)	1321	2,500								
Summer School Tuition from Other Districts (In State)	1322									
Summer School Tuition from Other Sources (In State)	1323									
Summer School Tuition from Other Sources (Out of State)	1324									
CTE Tuition from Pupils or Parents (In State)	1331									
CTE Tuition from Other Districts (In State)	1332									
CTE Tuition from Other Sources (In State)	1333									
CTE Tuition from Other Sources (Out of State)	1334									
Special Education Tuition from Pupils or Parents (In State)	1341									
Special Education Tuition from Other Districts (In State)	1342									
Special Education Tuition from Other Sources (In State)	1343									
Special Education Tuition from Other Sources (Out of State)	1344									
Adult Tuition from Pupils or Parents (In State)	1351									
Adult Tuition from Other Districts (In State)	1352									
Adult Tuition from Other Sources (In State)	1353									
Adult Tuition from Other Sources (Out of State)	1354									
Total Tuition		2,500								
TRANSPORTATION FEES	1400									
Regular Transportation Fees from Pupils or Parents (In State)	1411									
Regular Transportation Fees from Other Districts (In State)	1412				120,000					
Regular Transportation Fees from Other Sources (In State)	1413									
Regular Transportation Fees from Co-curricular Activities (In State)	1415									
Regular Transportation Fees from Other Sources (Out of State)	1416									
Summer School Transportation Fees from Pupils or Parents (In State)	1421									
Summer School Transportation Fees from Other Districts (In State)	1422									
Summer School Transportation Fees from Other Sources (In State)	1423									
Summer School Transportation Fees from Other Sources (Out of State)	1424									
CTE Transportation Fees from Pupils or Parents (In State)	1431									
CTE Transportation Fees from Other Districts (In State)	1432									
CTE Transportation Fees from Other Sources (In State)	1433									
CTE Transportation Fees from Other Sources (Out of State)	1434									
Special Education Transportation Fees from Pupils or Parents (In State)	1441									
Special Education Transportation Fees from Other Districts (In State)	1442				10,000					

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									
Special Education Transportation Fees from Other Sources (In State)	1443																		
Special Education Transportation Fees from Other Sources (Out of State)	1444																		
Adult Transportation Fees from Pupils or Parents (In State)	1451																		
Adult Transportation Fees from Other Districts (In State)	1452																		
Adult Transportation Fees from Other Sources (In State)	1453																		
Adult Transportation Fees from Other Sources (Out of State)	1454																		
Total Transportation Fees					130,000														
EARNINGS ON INVESTMENTS	1500																		
Interest on Investments	1510	1,245,400	131,100	32,700	98,300	49,000	124,200	32,700											
Gain or Loss on Sale of Investments	1520																		
Unrealized Gain or Loss on Investments	1530																		
Total Earnings on Investments		1,245,400	131,100	32,700	98,300	49,000	124,200	32,700	0	0									
FOOD SERVICE	1600																		
Sales to Pupils - Lunch	1611	212,000																	
Sales to Pupils - Breakfast	1612	13,000																	
Sales to Pupils - A la Carte	1613	63,000																	
Sales to Pupils - Other (Describe & Itemize)	1614																		
Sales to Adults	1620	2,100																	
Other Food Service (Describe & Itemize)	1690																		
Total Food Service		290,100																	
DISTRICT/SCHOOL ACTIVITY INCOME	1700																		
Admissions - Athletic	1711	8,300																	
Admissions - Other	1719	6,000																	
Fees	1720	80,400																	
Book Store Sales	1730																		
Other District/School Activity Revenue (Describe & Itemize)	1790																		
Student Activity Fund Revenues	1799	325,000																	
Total District/School Activity Income (without Student Activity Funds 1799)		94,700	0																
Total District/School Activity Income (with Student Activity Funds 1799)		419,700																	
TEXTBOOK INCOME	1800																		
Textbook Rentals - Regular Textbooks	1811																		
Textbook Rentals - Summer School Textbooks	1812																		
Textbook Rentals - Adult/Continuing Education Textbooks	1813																		
Textbook Rentals - Other (Describe & Itemize)	1819																		
Textbook Sales - Regular Textbooks	1821																		
Textbook Sales - Summer School	1822																		
Textbook Sales - Adult/Continuing Education	1823																		
Textbook Sales - Other (Describe & Itemize)	1829																		
Other Textbook Income (Describe & Itemize)	1890																		
Total Textbooks		0																	
OTHER REVENUE FROM LOCAL SOURCES	1900																		
Rentals	1910																		325,000
Contributions and Donations from Private Sources	1920	16,000																	
Impact Fees from Municipal or County Governments	1930	3,000																	
Services Provided Other Districts	1940																		
Refund of Prior Years' Expenditures	1950	10,000	9,000																
Payments of Surplus Moneys from TIF Districts	1960																		
Drivers' Education Fees	1970	15,000																	
Proceeds from Vendors' Contracts	1980	1,000																	
School Facility Occupation Tax Proceeds	1983																		
Payment from Other Districts	1991	8,000																	
Sale of Vocational Projects	1992																		
Other Local Fees (Describe & Itemize)	1993																		
Other Local Revenues (Describe & Itemize)	1999	2,000																	
Total Other Revenue from Local Sources		55,000	334,000	0	0	0	0	0	0	0									

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
Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	32,749,400	2,871,600	1,554,000	2,634,400	983,500	124,200	38,700	6,000	0
Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		33,074,400								
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
Flow-Through Revenue from State Sources	2100									
Flow-Through Revenue from Federal Sources	2200									
Other Flow-Through Revenue (Describe & Itemize)	2300									
Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
UNRESTRICTED GRANTS-IN-AID (3001-3099)										
Evidence Based Funding Formula (Section 18-8.15)	3001	1,260,000								
Reorganization Incentives (Accounts 3005-3021)	3005									
Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
Total Unrestricted Grants-In-Aid		1,260,000	0	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID (3100-3900)										
SPECIAL EDUCATION										
Special Education - Private/Public Facility Tuition	3100	189,000								
Special Education - Orphanage - Individual	3120	141,000			53,300					
Special Education - Orphanage - Summer Individual	3130									
Special Education - Other (Describe & Itemize)	3199									
Total Special Education		330,000	0		53,300					
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220	11,564								
CTE - WECEP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
Total Career and Technical Education		11,564	0			0				
State Free Lunch & Breakfast	3360	2,500								
School Breakfast Initiative	3365									
Driver Education	3370	9,400								
Adult Education (from ICCB)	3410									
Adult Education - Other (Describe & Itemize)	3499									
TRANSPORTATION										
Transportation - Regular and Vocational	3500				312,000					
Transportation - Special Education	3510				705,000					
Transportation - Other (Describe & Itemize)	3599									
Total Transportation		0	0		1,017,000	0				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705									
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Technology for Success	3780									
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									

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
School Infrastructure - Maintenance Projects	3925						50,000			
Other Restricted Revenue from State Sources <i>(Describe & Itemize)</i>	3999	1,277								
Total Restricted Grants-In-Aid		354,741	0	0	1,070,300	0	50,000	0	0	0
Total Receipts/Revenues from State Sources	3000	1,614,741	0	0	1,070,300	0	50,000	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received from Fed. Govt. <i>(Describe & Itemize)</i>	4009									
Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received from Fed. Govt. <i>(Describe & Itemize)</i>	4090									
Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
TITLE V										
Title V - Flexibility and Accountability	4100									
Title V - SEA Projects	4105									
Title V - Rural Education Initiative (REI)	4107									
Title V - Other <i>(Describe & Itemize)</i>	4199									
Total Title V		0	0		0	0				
FOOD SERVICE										
Breakfast Start-Up Expansion	4200									
National School Lunch Program	4210	243,000								
Special Milk Program	4215									
School Breakfast Program	4220	34,000								
Summer Food Service Admin/Program	4225									
Child and Adult Care Food Program	4226									
Fresh Fruit and Vegetables	4240									
Food Service - Other <i>(Describe & Itemize)</i>	4299									
Total Food Service		277,000				0				
TITLE I										
Title I - Low Income	4300	165,000								
Title I - Low Income - Neglected, Private	4305									
Title I - Migrant Education	4340									
Title I - Other <i>(Describe & Itemize)</i>	4399									
Total Title I		165,000	0		0	0				
TITLE IV										
Title IV - Student Support & Academic Enrichment Grant	4400	13,000								
Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
Title IV - 21st Century	4421									
Title IV - Other <i>(Describe & Itemize)</i>	4499									
Total Title IV		13,000	0		0	0				
FEDERAL - SPECIAL EDUCATION										
Federal Special Education - Preschool Flow-Through	4600	26,000								
Federal Special Education - Preschool Discretionary	4605									
Federal Special Education - IDEA Flow Through	4620	720,000								
Federal Special Education - IDEA Room & Board	4625	18,000								

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
Federal Special Education - IDEA Discretionary	4630									
Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
Total Federal Special Education		764,000	0		0	0				
CTE - PERKINS										
CTE - Perkins-Title IIIIE Tech Prep	4770	6,276								
CTE - Other (Describe & Itemize)	4799									
Total CTE - Perkins		6,276	0			0				
Federal - Adult Education	4810									
Qualified Zone Academy Bond Tax Credits	4866									
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
Total Stimulus Programs		0	0	0	0	0	0		0	0
Race to the Top Program	4901									
Race to the Top - Preschool Expansion Grant	4902									
Title III - Instruction for English Learners & Immigrant Students	4905									
Title III - English Language Acquisition	4909									
McKinney Education for Homeless Children	4920	14,000								
Title II - Eisenhower - Professional Development Formula	4930									
Title II - Teacher Quality	4932	43,000								
Title II - Part A - Supporting Effective Instruction - State Grants	4935									
Federal Charter Schools	4960									
State Assessment Grants	4981									
Grant for State Assessments and Related Activities	4982									
Medicaid Matching Funds - Administrative Outreach	4991	50,000								
Medicaid Matching Funds - Fee-For-Service Program	4992	224,000				400				
Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998									
Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,556,276	0	0	400	0	0		0	0
TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,556,276	0	0	400	0	0	0	0	0
TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		35,920,417	2,871,600	1,554,000	3,705,100	983,500	174,200	38,700	6,000	0
TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		36,245,417								

Description: Enter Whole Numbers Only	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
10 - EDUCATIONAL FUND (ED)										
INSTRUCTION (ED)	1000									
Regular Programs	1100	10,221,200	3,176,470	239,458	649,575		17,000	156,195	2,500	14,462,398
Tuition Payment to Charter Schools	1115									0
Pre-K Programs	1125	95,800	28,470	700	1,500					126,470
Special Education Programs (Functions 1200 - 1220)	1200	2,500,700	961,410	44,500	22,500			5,612	2,000	3,536,722
Special Education Programs Pre-K	1225	173,300	45,000	250						218,550
Remedial and Supplemental Programs K-12	1250	507,628	205,030	10,802	14,948					738,408
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400	276,900	116,160	13,320	10,607		149	9,635		426,771
Interscholastic Programs	1500	639,100	68,810	156,450	75,800	15,000	32,000	7,000		994,160
Summer School Programs	1600	13,600	1,210							14,810
Gifted Programs	1650	75,400	34,090							109,490
Driver's Education Programs	1700	110,200	24,570	550	2,500		100			137,920
Bilingual Programs	1800	422,100	138,950	3,300	5,430			1,403		571,183
Truant Alternative & Optional Programs	1900	85,800	24,940	22,785	750					134,275
Pre-K Programs - Private Tuition	1910									0
Regular K-12 Programs Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912						930,000			930,000
Special Education Programs Pre-K Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interscholastic Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Truants Alternative/Opt Ed Programs Private Tuition	1922						15,000			15,000
Student Activity Fund Expenditures	1999						325,000			325,000
Total Instruction¹⁴ (Without Student Activity Funds 1999)	1000	15,121,728	4,825,110	492,115	783,610	15,000	994,249	179,845	4,500	22,416,157
Total Instruction (With Student Activity Funds 1999)	1000	15,121,728	4,825,110	492,115	783,610	15,000	1,319,249	179,845	4,500	22,741,157
SUPPORT SERVICES (ED)	2000									
Support Services - Pupil	2100									
Attendance & Social Work Services	2110	474,900	190,170	5,520	750			2,806		674,146
Guidance Services	2120	296,600	96,170	7,100	4,500		200			404,570
Health Services	2130	345,200	115,410	12,500	5,750			5,403		484,263
Psychological Services	2140	400,600	135,870	30,650	4,500			1,403		573,023
Speech Pathology & Audiology Services	2150	394,800	129,980	9,100	2,600			1,403		537,883
Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190	95,000		4,000	3,400					102,400
Total Support Services - Pupil	2100	2,007,100	667,600	68,870	21,500	0	200	11,015	0	2,776,285
Support Services - Instructional Staff	2200									
Improvement of Instruction Services	2210	363,200	80,510	61,045	7,000		3,000	1,403		516,158
Educational Media Services	2220	241,700	96,180	28,493	40,300		65	1,403		408,141
Assessment & Testing	2230			48,376	1,800					50,176
Total Support Services - Instructional Staff	2200	604,900	176,690	137,914	49,100	0	3,065	2,806	0	974,475
Support Services - General Administration	2300									
Board of Education Services	2310	44,600	10,300	101,100	6,000		14,000			176,000
Executive Administration Services	2320	289,500	88,230	2,000	1,900		2,500			384,130
Special Area Administration Services	2330	264,500	73,220	4,250	3,000		250			345,220
Tort Immunity Services	2361, 2365			98,000						98,000
Total Support Services - General Administration	2300	598,600	171,750	205,350	10,900	0	16,750	0	0	1,003,350

Description: Enter Whole Numbers Only	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
Support Services - School Administration	2400									
Office of the Principal Services	2410	1,829,500	805,040	28,050	22,500		5,900	24,555		2,715,545
Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0
Total Support Services - School Administration	2400	1,829,500	805,040	28,050	22,500	0	5,900	24,555	0	2,715,545
Support Services - Business	2500									
Direction of Business Support Services	2510	143,600	29,640	1,800	300		700			176,040
Fiscal Services	2520	231,400	61,840	47,050	5,000		700			345,990
Operation & Maintenance of Plant Services	2540									0
Pupil Transportation Services	2550									0
Food Services	2560			590,000	4,500	10,000		2,500		607,000
Internal Services	2570									0
Total Support Services - Business	2500	375,000	91,480	638,850	9,800	10,000	1,400	2,500	0	1,129,030
Support Services - Central	2600									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630	132,700	38,860	53,030	1,500		600			226,690
Staff Services	2640	189,900	81,970	28,640	1,550		500		8,200	310,760
Data Processing Services	2660	400,200	147,400	440,565	18,025		4,295	48,710		1,059,195
Total Support Services - Central	2600	722,800	268,230	522,235	21,075	0	5,395	48,710	8,200	1,596,645
Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900			72,000						72,000
Total Support Services	2000	6,137,900	2,180,790	1,673,269	134,875	10,000	32,710	89,586	8,200	10,267,330
COMMUNITY SERVICES (ED)	3000			174,243	24,000					198,243
PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120			764,000						764,000
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140			1,200			3,500			4,700
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4100			765,200			3,500			768,700
Payments for Regular Programs - Tuition	4210						27,000			27,000
Payments for Special Education Programs - Tuition	4220						1,889,254			1,889,254
Payments for Adult/Continuing Education Programs - Tuition	4230									0
Payments for CTE Programs - Tuition	4240						220,000			220,000
Payments for Community College Programs - Tuition	4270									0
Payments for Other Programs - Tuition	4280									0
Other Payments to In-State Govt Units - Tuition <i>(Describe & Itemize)</i>	4290									0
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						2,136,254			2,136,254
Payments for Regular Programs - Transfers	4310									0
Payments for Special Education Programs - Transfers	4320									0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0
Payments for CTE Programs - Transfers	4340									0
Payments for Community College Program - Transfers	4370									0
Payments for Other Programs - Transfers	4380									0
Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390									0
Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
Payments to Other Dist & Govt Units (Out of State)	4400									0
Total Payments to Other Dist & Govt Units	4000			765,200			2,139,754			2,904,954

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
DEBT SERVICE (ED)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Property Repl Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (ED)	6000									0
Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		21,259,628	7,005,900	3,104,827	942,485	25,000	3,166,713	269,431	12,700	35,786,684
Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		21,259,628	7,005,900	3,104,827	942,485	25,000	3,491,713	269,431	12,700	36,111,684
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										133,733
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										133,733

20 - OPERATIONS AND MAINTENANCE FUND (O&M)

SUPPORT SERVICES (O&M)	2000									
Support Services - Pupil	2100									
Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
Support Services - Business	2500									
Direction of Business Support Services	2510									0
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Services	2540	1,326,600	370,810	837,380	764,925	60,000		25,253	5,000	3,389,968
Pupil Transportation Services	2550									0
Food Services	2560									0
Total Support Services - Business	2500	1,326,600	370,810	837,380	764,925	60,000	0	25,253	5,000	3,389,968
Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900									0
Total Support Services	2000	1,326,600	370,810	837,380	764,925	60,000	0	25,253	5,000	3,389,968
COMMUNITY SERVICES (O&M)	3000									0
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Payments for CTE Program	4140									0
Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
Total Payments to Other Dist & Govt Unit	4000			0			0			0
DEBT SERVICE (O&M)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (O&M)	6000									0
Total Direct Disbursements/Expenditures		1,326,600	370,810	837,380	764,925	60,000	0	25,253	5,000	3,389,968
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(518,368)

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
30 - DEBT SERVICE FUND (DS)										
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
DEBT SERVICE (DS)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
Total Debt Service - Interest On Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200						309,500			309,500
Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300						1,190,000			1,190,000
Debt Service - Other <i>(Describe & Itemize)</i>	5400						500			500
Total Debt Service	5000			0			1,500,000			1,500,000
PROVISION FOR CONTINGENCIES (DS)	6000									0
Total Direct Disbursements/Expenditures				0			1,500,000			1,500,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										54,000
40 - TRANSPORTATION FUND (TR)										
SUPPORT SERVICES (TR)	2000									
Support Services - Pupils	2100									
Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
Support Services - Business										
Pupil Transportation Services	2550	64,600	3,120	3,041,300	5,000					3,114,020
Other Support Services - Business <i>(Describe & Itemize)</i>	2900									0
Total Support Services	2000	64,600	3,120	3,041,300	5,000	0	0	0	0	3,114,020
COMMUNITY SERVICES (TR)	3000			237,000						237,000
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Program	4110									0
Payments for Special Education Programs	4120									0
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
Payments to Other Dist & Govt Units (Out-of-State) <i>(Describe & Itemize)</i>	4400									0
Total Payments to Other Dist & Govt Units	4000			0			0			0
DEBT SERVICE (TR)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
Total Debt Service - Interest On Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									0
Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300									0

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
Debt Service - Other <i>(Describe & Itemize)</i>	5400									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (TR)	6000									0
Total Direct Disbursements/Expenditures		64,600	3,120	3,278,300	5,000	0	0	0	0	3,351,020
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										354,080

Description: Enter Whole Numbers Only	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
INSTRUCTION (MR/SS)	1000									
Regular Program	1100		169,240							169,240
Pre-K Programs	1125		4,460							4,460
Special Education Programs (Functions 1200-1220)	1200		197,730							197,730
Special Education Programs Pre-K	1225		7,770							7,770
Remedial and Supplemental Programs K-12	1250		26,230							26,230
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400		4,020							4,020
Interscholastic Programs	1500		32,670							32,670
Summer School Programs	1600		220							220
Gifted Programs	1650		1,100							1,100
Driver's Education Programs	1700		1,610							1,610
Bilingual Programs	1800		6,160							6,160
Truant Alternative & Optional Programs	1900		1,250							1,250
Total Instruction	1000		452,460							452,460
SUPPORT SERVICES (MR/SS)	2000									
Support Services - Pupil	2100									
Attendance & Social Work Services	2110		6,910							6,910
Guidance Services	2120		13,040							13,040
Health Services	2130		16,260							16,260
Psychological Services	2140		5,830							5,830
Speech Pathology & Audiology Services	2150		5,770							5,770
Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190		7,270							7,270
Total Support Services - Pupil	2100		55,080							55,080
Support Services - Instructional Staff	2200									
Improvement of Instruction Services	2210		5,440							5,440
Educational Media Services	2220		8,700							8,700
Assessment & Testing	2230									0
Total Support Services - Instructional Staff	2200		14,140							14,140
Support Services - General Administration	2300									
Board of Education Services	2310		8,890							8,890
Executive Administration Services	2320		12,880							12,880
Special Area Administrative Services	2330		15,250							15,250
Claims Paid from Self Insurance Fund	2361									0
Risk Management and Claims Services Payments	2365									0
Total Support Services - General Administration	2300		37,020							37,020
Support Services - School Administration	2400									
Office of the Principal Services	2410		80,830							80,830
Other Support Services - School Administration (<i>Describe & Itemize</i>)	2490									0
Total Support Services - School Administration	2400		80,830							80,830
Support Services - Business	2500									
Direction of Business Support Services	2510		28,360							28,360
Fiscal Services	2520		46,070							46,070
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Service	2540		261,330							261,330
Pupil Transportation Services	2550		7,890							7,890
Food Services	2560									0
Internal Services	2570									0
Total Support Services - Business	2500		343,650							343,650
Support Services - Central	2600									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630		26,410							26,410
Staff Services	2640		22,250							22,250

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
Data Processing Services	2660		68,150							68,150
Total Support Services - Central	2600		116,810							116,810
Other Support Services - Misc. (Describe & Itemize)	2900									0
Total Support Services	2000		647,530							647,530
COMMUNITY SERVICES (MR/SS)	3000									0

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
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Payments for CTE Programs	4140									0
Total Payments to Other Dist & Govt Units	4000		0							0
DEBT SERVICE (MR/SS)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
Total Direct Disbursements/Expenditures			1,099,990				0			1,099,990
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(116,490)

60 - CAPITAL PROJECTS (CP)

SUPPORT SERVICES (CP)	2000									
Support Services - Business										
Facilities Acquisition & Construction Services	2530					950,000				950,000
Other Support Services - Business <i>(Describe & Itemize)</i>	2900									0
Total Support Services	2000	0	0	0	0	950,000	0	0		950,000
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments to Regular Programs	4110									0
Payment for Special Education Programs	4120									0
Payment for CTE Programs	4140									0
Payments to Other Govt Units - Programs (In-State) <i>(Describe & Itemize)</i>	4190									0
Total Payments to Other Districts & Govt Units	4000			0			0			0
PROVISION FOR CONTINGENCIES (CP)	6000									0
Total Direct Disbursements/Expenditures		0	0	0	0	950,000	0	0		950,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(775,800)

70 WORKING CASH FUND (WC)

80 - TORT FUND (TF)

INSTRUCTION (TF)	1000									
Regular Programs	1100									0
Tuition Payment to Charter Schools	1115									0
Pre-K Programs	1125									0
Special Education Programs (Functions 1200 - 1220)	1200									0
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250									0
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400									0
Interscholastic Programs	1500									0
Summer School Programs	1600									0
Gifted Programs	1650									0
Driver's Education Programs	1700									0
Bilingual Programs	1800									0
Truant Alternative & Optional Programs	1900									0
Pre-K Programs - Private Tuition	1910									0
Regular K-12 Programs Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912									0

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
Special Education Programs Pre-K Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interscholastic Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Truants Alternative/Opt Ed Programs Private Tuition	1922									0
Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0

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
SUPPORT SERVICES (TF)	2000									
Support Services - Pupil	2100									
Attendance & Social Work Services	2110									0
Guidance Services	2120									0
Health Services	2130									0
Psychological Services	2140									0
Speech Pathology & Audiology Services	2150									0
Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0
Support Services - Instructional Staff	2200									
Improvement of Instruction Services	2210									0
Educational Media Services	2220									0
Assessment & Testing	2230									0
Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
Support Services - General Administration	2300									
Board of Education Services	2310									0
Executive Administration Services	2320									0
Special Area Administration Services	2330									0
Claims Paid from Self Insurance Fund	2361									0
Risk Management and Claims Services Payments	2365									0
Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0
Support Services - School Administration	2400									
Office of the Principal Services	2410									0
Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0
Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
Support Services - Business	2500									
Direction of Business Support Services	2510									0
Fiscal Services	2520									0
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Services	2540									0
Pupil Transportation Services	2550									0
Food Services	2560									0
Internal Services	2570									0
Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
Support Services - Central	2600									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630									0
Staff Services	2640									0
Data Processing Services	2660									0
Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900			6,000						6,000
Total Support Services	2000	0	0	6,000	0	0	0	0	0	6,000
COMMUNITY SERVICES (TF)	3000									0
PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
Payments for Regular Programs - Tuition	4210									0
Payments for Special Education Programs - Tuition	4220									0
Payments for Adult/Continuing Education Programs - Tuition	4230									0
Payments for CTE Programs - Tuition	4240									0

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
Payments for Community College Programs - Tuition	4270									0
Payments for Other Programs - Tuition	4280									0
Other Payments to In-State Govt Units - Tuition <i>(Describe & Itemize)</i>	4290									0
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0

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
Payments for Regular Programs - Transfers	4310									0
Payments for Special Education Programs - Transfers	4320									0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0
Payments for CTE Programs - Transfers	4340									0
Payments for Community College Program - Transfers	4370									0
Payments for Other Programs - Transfers	4380									0
Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390									0
Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
Payments to Other Dist & Govt Units (Out of State)	4400									0
Total Payments to Other Dist & Govt Units	4000			0			0			0
DEBT SERVICE (TF)	5000									
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest or Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
Debt Service - Interest on Long-Term Debt	5200									0
Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300									0
Debt Service - Other <i>(Describe & Itemize)</i>	5400									0
Total Debt Service	5000			0			0			0
PROVISION FOR CONTINGENCIES (TF)	6000									0
Total Direct Disbursements/Expenditures		0	0	6,000	0	0	0	0	0	6,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
SUPPORT SERVICES (FP&S)	2000									
Support Services - Business	2500									
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Service	2540									0
Total Support Services - Business	2500	0	0	0	0	0	0	0		0
Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900									0
Total Support Services	2000	0	0	0	0	0	0	0		0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
Payments to Regular Programs	4110									0
Payments to Special Education Programs	4120									0
Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
DEBT SERVICE (FP&S)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									0
Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300									0
Total Debt Service	5000						0			0
PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.

Revenue Check: OK					
Expenditure Check: OK					
Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures
1190			10-2190	\$ 102,400	Lunch/playground supervisor salaries and benefits
1290			10-2490		Services and supplies for snowball & graduation
1614			10-2900	\$ 72,000	Workers compensation insurance
1690			10-4190		
1790			10-4290		
1819			10-4390		
1829			10-4400		
1890			10-5150		
1993			20-2190		
1999	\$ 2,000	P-card rebates and other miscellaneous revenues	20-2900		
2300			20-4190		
3099			20-4400		
3199			20-5150		
3299			30-4190		
3499			30-5150		
3599			30-5300	\$ 1,190,000	Principal due on outstanding bonds
3999	\$ 1,277	State Library Grant	30-5400	\$ 500	Service charges on outstanding bonds
4009			40-2190		
4090			40-2900		
4199			40-4190		
4299			40-4400		
4399			40-5150		
4499			40-5300		
4699			40-5400		
4799			50-2190	\$ 7,270	Benefit expenses for lunch/playground supervisors
4998			50-2490		
			50-2900		
			50-5150		
			60-2900		
			60-4190		
			80-2190		
			80-2490		
			80-2900	\$ 6,000	Workers compensation insurance
			80-4190		
			80-4290		
			80-4390		
			80-4400		
			80-5150		
			80-5300		
			80-5400		
			90-2900		
			90-4190		
			90-5150		
			90-5300		

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

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	35,920,417	2,871,600	3,705,100	38,700	42,535,817
Direct Expenditures	35,786,684	3,389,968	3,351,020		42,527,672
Difference	133,733	(518,368)	354,080	38,700	8,145
Estimated Fund Balance - June 30, 2026	14,377,029	1,608,913	1,466,120	836,433	18,288,495

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.

*School Districts Only		DEFICIT REDUCTION PLAN				
19022202026		ESTIMATED BUDGET				
District Number		FY2025-2026				
Lisle CUSD 202						
District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		14,174,896	2,127,281	1,112,040	830,433	18,244,650
RECEIPTS/REVENUES	Acct #					
LOCAL SOURCES	1000	32,749,400	2,871,600	2,634,400	38,700	38,294,100
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
STATE SOURCES	3000	1,614,741	0	1,070,300	0	2,685,041
FEDERAL SOURCES	4000	1,556,276	0	400	0	1,556,676
Total Receipts/Revenues		35,920,417	2,871,600	3,705,100	38,700	42,535,817
DISBURSEMENTS/EXPENDITURES	Funct #					
INSTRUCTION	1000	22,416,157				22,416,157
SUPPORT SERVICES	2000	10,267,330	3,389,968	3,114,020		16,771,318
COMMUNITY SERVICES	3000	198,243	0	237,000		435,243
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	2,904,954	0	0		2,904,954
DEBT SERVICES	5000	0	0	0		0
PROVISION FOR CONTINGENCIES	6000	0	0	0		0
Total Disbursements/Expenditures		35,786,684	3,389,968	3,351,020		42,527,672
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		133,733	(518,368)	354,080	38,700	8,145
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)		68,400	0	0	0	68,400
OTHER USES OF FUNDS (8000)		0	0	0	32,700	32,700
TOTAL OTHER SOURCES/USES OF FUNDS		68,400	0	0	(32,700)	35,700
ESTIMATED ENDING FUND BALANCE		14,377,029	1,608,913	1,466,120	836,433	18,288,495

*School Districts Only		ESTIMATED BUDGET FY2026-2027				
19022202026						
District Number						
Lisle CUSD 202						
District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		14,377,029	1,608,913	1,466,120	836,433	18,288,495
RECEIPTS/REVENUES	Acct #					
LOCAL SOURCES	1000					0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
STATE SOURCES	3000					0
FEDERAL SOURCES	4000					0
Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct #					
INSTRUCTION	1000					0
SUPPORT SERVICES	2000					0
COMMUNITY SERVICES	3000					0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
DEBT SERVICES	5000					0
PROVISION FOR CONTINGENCIES	6000					0
Total Disbursements/Expenditures		0	0	0		0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)						0
OTHER USES OF FUNDS (8000)						0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
ESTIMATED ENDING FUND BALANCE		14,377,029	1,608,913	1,466,120	836,433	18,288,495

*School Districts Only		ESTIMATED BUDGET FY2027-2028				
19022202026						
District Number						
Lisle CUSD 202						
District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		14,377,029	1,608,913	1,466,120	836,433	18,288,495
RECEIPTS/REVENUES	Acct #					
LOCAL SOURCES	1000					0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
STATE SOURCES	3000					0
FEDERAL SOURCES	4000					0
Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct #					
INSTRUCTION	1000					0
SUPPORT SERVICES	2000					0
COMMUNITY SERVICES	3000					0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
DEBT SERVICES	5000					0
PROVISION FOR CONTINGENCIES	6000					0
Total Disbursements/Expenditures		0	0	0		0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)						0
OTHER USES OF FUNDS (8000)						0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
ESTIMATED ENDING FUND BALANCE		14,377,029	1,608,913	1,466,120	836,433	18,288,495

*School Districts Only		ESTIMATED BUDGET FY2028-2029				
19022202026						
District Number						
Lisle CUSD 202						
District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		14,377,029	1,608,913	1,466,120	836,433	18,288,495
RECEIPTS/REVENUES	Acct #					
LOCAL SOURCES	1000					0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
STATE SOURCES	3000					0
FEDERAL SOURCES	4000					0
Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct #					
INSTRUCTION	1000					0
SUPPORT SERVICES	2000					0
COMMUNITY SERVICES	3000					0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
DEBT SERVICES	5000					0
PROVISION FOR CONTINGENCIES	6000					0
Total Disbursements/Expenditures		0	0	0		0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0		0
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)						0
OTHER USES OF FUNDS (8000)						0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
ESTIMATED ENDING FUND BALANCE		14,377,029	1,608,913	1,466,120	836,433	18,288,495

*School Districts Only 19022202026 <i>District Number</i> Lisle CUSD 202 <i>District Name</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> <i>(Enter as MM/DD/YY)</i>			
		FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029
ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		18,244,650	18,288,495	18,288,495	18,288,495
RECEIPTS/REVENUES	Acct #				
LOCAL SOURCES	1000	38,294,100	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
STATE SOURCES	3000	2,685,041	0	0	0
FEDERAL SOURCES	4000	1,556,676	0	0	0
Total Receipts/Revenues		42,535,817	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct #				
INSTRUCTION	1000	22,416,157	0	0	0
SUPPORT SERVICES	2000	16,771,318	0	0	0
COMMUNITY SERVICES	3000	435,243	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	2,904,954	0	0	0
DEBT SERVICES	5000	0	0	0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0
Total Disbursements/Expenditures		42,527,672	0	0	0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		8,145	0	0	0
OTHER SOURCES/USES OF FUNDS					
OTHER SOURCES OF FUNDS (7000)		68,400	0	0	0
OTHER USES OF FUNDS (8000)		32,700	0	0	0
TOTAL OTHER SOURCES/USES OF FUNDS		35,700	0	0	0
ESTIMATED ENDING FUND BALANCE		18,288,495	18,288,495	18,288,495	18,288,495

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

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

Lisle CUSD 202	19022202026
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Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available.

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 Lisle CUSD 202

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? (<i>No more than 2000 characters, including spaces.</i>)
	The District's over-arching goal is that all students are at or approaching grade level standards/benchmarks. As a district we continue to monitor student progress and provide support to all students regardless of demographic. The District utilizes a systematic approach, or progress monitoring, with tools such as local assessments, iReady, Fastbridge, and other data-gathering measures to determine supports and interventions that would benefit individual students. The primary measure in evaluating this goal is IAR and ACT.

	Top Strategy 1	Top Strategy 2	Top Strategy 3
2) Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)	Improve programs, curriculum, and/or learning tools	Provide interventions and services to reduce truancy or dropout rates	Maintain or decrease class sizes
If "Other" was selected in question 2, please describe. (<i>No more than 1000 characters, including spaces.</i>)			

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)	<i>Final Resources / Adequacy Target = Percent of Adequacy</i>	Average Student Enrollment	1,510.50	Adequacy Target	\$22,293,382
		Final Resources	\$31,952,218	Percent of Adequacy	143%
	<i>Base Funding Minimum + Tier Funding = Gross State Contribution</i>	Tier Assignment	4	Gross State Contribution	\$1,259,823
		FY25 Base Funding Minimum	\$1,258,405	FY 2025 Tier Funding	\$1,418
	<i>Within FY 2025 Gross State Contribution, Resources Attributable to Specific Populations</i>	Low-Income Students	\$320,519		
		English Learners (Els)	\$13,464		
Special Education		\$568,688			
		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.		\$1,539	Actual		

		Data Source 1		Data Source 2		Data Source 3	
2)	Select the <u>top three</u> sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)	Climate and culture survey data (e.g., Five Essentials Survey)		Student growth and achievement data, disaggregated by student groups		Family and community engagement data	
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	Yes	Bilingual Parent Advisory Committee	Yes
		Special Ed. Program Director(s)		School Improvement Teams	Yes	Other Parent Group(s)	
		Other Program Leaders		Teacher or Support Staff Unions		Community Focus Group(s)	
		School Board Members	Yes	Other School Staff	Yes	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.)	Core Teachers		Specialist Teachers		EL Core Teacher	
	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 . 5) 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 [Optional]	Budgeted FY 2026 Expenditures (All Resources) [Optional]	Optional District Narratives		
Core Investments	Core Teachers	\$5,475,313			Enter optional context for core investment decisions.		
	Specialist Teachers	\$1,306,868					
	Instructional Facilitator	\$596,045					
	Core Intervention Teacher	\$243,963					
	Substitute Teachers	\$185,315					
	Guidance Counselor	\$402,220					
	Nurse	\$130,708					
	Supervisory Aide	\$227,607					
	Librarian	\$270,453					
	Librarian Aide	\$164,966					
	Principal	\$398,698					
	Assistant Principal	\$347,257					
	School Site Staff	\$273,115					
	Subtotal		\$10,022,527				

Per Student Investments	Gifted	\$135,270			Enter optional context for per student investment decisions.
	Professional Development	\$188,813			
	Instructional Materials	\$490,913			
	Assessments	\$51,357			
	Computer & Tech Equipment	\$431,248			
	Student Activities	\$588,094			
	Maintenance & Operations	\$2,267,261			
	Central Office	\$1,511			
	Employee Benefits	\$3,969,601			
	Subtotal*	\$9,733,430			
Additional Investments	Low-Income Intervention Teacher	\$218,403			Enter optional context for additional investment decisions.
	Low-Income Pupil Support Staff	\$218,403			
	Low-Income Extended Day Teacher	\$227,968			
	Low-Income Summer School Teacher	\$227,968			
	EL Intervention Teacher	\$57,391			
	EL Pupil Support Staff	\$57,391			
	EL Extended Day Teacher	\$59,782			
	EL Summer School Teacher	\$59,782			
	EL Core Teacher	\$71,738			
	Sp Ed Teacher	\$853,684			
	Sp Ed Instructional Assistant	\$351,249			
	Sp Ed Psychologist	\$133,669			
	Subtotal	\$2,537,425			
	Other Investments				
	Total**	\$22,293,382			Tier Funding Check (Cell G90)
*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal. **The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2025 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.					
If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)					
Part III: Support for Special Student Groups EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statute these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in Question 1 below (cells G100-G102). If the Organizational Unit received at least \$5,000 for any of the student groups, a response to Questions 2 through 4 below is required. For amounts less than \$5,000, a response is optional for those questions. All other EBF funds may be spent in any manner deemed appropriate by the school district. <i>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.</i>					
1)	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.	Low-Income Students	\$320,621	Actual	*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.
		English Learners	\$13,492	Actual	
		Special Education	\$568,809	Actual	

2)	Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	Low-Income Intervention Teacher		Low-Income Extended Day Teacher		Other Investments		
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
		Low-Income Pupil Support Staff	Yes	Low-Income Summer School Teacher				
		[Optional - Enter \$]		[Optional - Enter \$]				
Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)		Increased tutoring support for struggling students, additional small group interventions, hiring dedicated staff to support low-income students, providing access to technology tools, and implementing culturally relevant curriculum materials.						

3)	Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	English Learner Intervention Teacher	Yes	English Learner Extended Day Teacher		English Learner Core Teacher	Yes
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]	
		English Learner Pupil Support Staff		English Learner Summer School Teacher		Other Investments	
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]	
Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)		Employed Certified Staff to support EL Students throughout the school day via "push-in" or "pull-out" teaching models.					

4)	Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	Special Education Teacher	Yes	Special Education Psychologist	Yes	
		[Optional - Enter \$]		[Optional - Enter \$]		
		Special Education Instructional Assistant	Yes	Other Investments	Yes	
		[Optional - Enter \$]		[Optional - Enter \$]		
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.) Response Required		"Other Investments" includes additional related services, such as school social workers, speech language pathologists, student services administrators at each building, and nurses.				

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.

- "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."
Required Yes
- "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parent refusals) who speak the same home language other than English in pre-K."
Required Yes
- "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2025."
Required Yes
- Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2025-26.
Required

BPAC Meeting (MM/DD/YYYY)	10/15/2025
Name of Chair	Ignacio Ortiz Mendoza

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (School Districts Only)*(For Local Use Only)****This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.***

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2026 budgeted expenditures over actual FY2025 expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and must be submitted in conjunction with that report. An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at: [Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: **Lisle CUSD 202**RCDT Number: **19022202026**

		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	363,999			363,999	384,130		0	384,130
2. Special Area Administration Services	2330	351,883			351,883	345,220		0	345,220
3. Other Support Services - School Administration	2490				0	0		0	0
4. Direction of Business Support Services	2510	168,617			168,617	176,040	0	0	176,040
5. Internal Services	2570				0	0		0	0
6. Direction of Central Support Services	2610				0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		884,499	0	0	884,499	905,390	0	0	905,390
9. Estimated Percent Increase (Decrease) for FY2026 (Budgeted) over (Actual) FY 2025									2%

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

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

[See: School Code, Section 10-20.21 - Contracts](#)

[illegible]

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #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.
- 3^a 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)