

District Type:
☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

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

Accounting Basis:

☒ Cash
☐ Accrual

Is this an amended budget?

Date of Amended Budget:

(MM/DD/YY)

District Name:

slake CCS

District RCDT No:

34049046004

Unbalanced budget; however, a Deficit Reduction Plan is not required at this time.

Budget of Grayslake CCSD 46, County of Lake, State of Illinois, for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027.

WHEREAS the Board of Education of Grayslake CCSD 46, County of Lake, 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 16 day of September, 20 26, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

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

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 16 day of September, 20 26 by a roll call vote of 6 Yeas, and Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Stephen Mack	
Kristy Braden	
Hillary Halverson	
Maureen Heun	
Kristy Miller	
Jim Weidman	

* 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?js=true>

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

Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description: Enter Whole Numbers Only		Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds)1 as of July 1, 2026			6,958,970	574,125	617,057	1,266,335	256,392	15,884,719	3,196,532	161,163	0
RECEIPTS/REVENUES (without Student Activity Funds)											
LOCAL SOURCES	1000	36,621,947	4,938,292	1,198,975	2,774,354	1,497,362	200,000	99,716	292,572	0	
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
STATE SOURCES	3000	22,771,042	501,735	0	1,750,000	0	0	0	0	0	0
FEDERAL SOURCES	4000	2,391,073	0	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues 8		61,784,062	5,440,027	1,198,975	4,524,354	1,497,362	200,000	99,716	292,572	0	0
Receipts/Revenues for "On Behalf" Payments 2	3998										
Total Receipts/Revenues		61,784,062	5,440,027	1,198,975	4,524,354	1,497,362	200,000	99,716	292,572	0	0
DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
INSTRUCTION	1000	38,150,933				967,487				0	
SUPPORT SERVICES	2000	17,602,200	6,934,537		5,708,967	901,512	10,702,750			351,170	0
COMMUNITY SERVICES	3000	66,775	0		0	621				0	
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	3,681,002	164,182	0	0	7,589	0			0	0
DEBT SERVICES	5000	0	0	3,584,279	0	0				0	0
PROVISION FOR CONTINGENCIES	6000	100,000	50,000	0	50,000	0	0			0	0
Total Direct Disbursements/Expenditures 9		59,600,910	7,148,719	3,584,279	5,758,967	1,877,209	10,702,750			351,170	0
Disbursements/Expenditures for "On Behalf" Payments 2	4180										
Total Disbursements/Expenditures		59,600,910	7,148,719	3,584,279	5,758,967	1,877,209	10,702,750			351,170	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		2,183,152	(1,708,692)	(2,385,304)	(1,234,613)	(379,847)	(10,502,750)	99,716	(58,598)	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			2,500,000							
Transfer of Working Cash Fund Interest	7120										
Transfer Among Funds	7130										
Transfer of Interest	7140										
Transfer from Capital Projects Fund to O&M Fund	7150										
Transfer of Excess Fire Prev & Safety Tax & Interest 3 Proceeds to O&M Fund	7160										
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int 3a Proceeds to Debt Service Fund	7170										
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										
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		0	0	2,500,000	0	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)											
TRANSFER TO VARIOUS OTHER FUNDS (8100)											
Abolishment or Abatement of the Working Cash Fund 16	8110								2,500,000		
Transfer of Working Cash Fund Interest	8120								0		
Transfer Among Funds	8130										
Transfer of Interest 6	8140										
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	8170										
Proceeds to Debt Service Fund											
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	0	0	0	0	0	2,500,000	0	0
Total Other Sources/Uses of Fund		0	0	2,500,000	0	0	0	0	(2,500,000)	0	0
ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2027		9,142,122	(1,134,567)	731,753	31,722	(123,455)	5,381,969	796,248	102,565	0	0
Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2026											
		216,928									
RECEIPTS/REVENUES (For Student Activity Funds)											
Total Student Activity Direct Receipts/Revenues (Local Sources)	1799										
DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
Total Student Activity Direct Disbursements/Expenditures	1999	0									
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2027		216,928									
Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2026											
		7,175,898	574,125	617,057	1,266,335	256,392	15,884,719	3,196,532	161,163	0	0
RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
LOCAL SOURCES	1000	36,621,947	4,938,292	1,198,975	2,774,354	1,497,362	200,000	99,716	292,572	0	
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
STATE SOURCES	3000	22,771,042	501,735	0	1,750,000	0	0	0	0	0	0
FEDERAL SOURCES	4000	2,391,073	0	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues 8		61,784,062	5,440,027	1,198,975	4,524,354	1,497,362	200,000	99,716	292,572	0	0
Receipts/Revenues for "On Behalf" Payments 2	3998										
Total Receipts/Revenues		61,784,062	5,440,027	1,198,975	4,524,354	1,497,362	200,000	99,716	292,572	0	0
DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
INSTRUCTION	1000	38,150,933				967,487				0	
SUPPORT SERVICES	2000	17,602,200	6,934,537		5,708,967	901,512	10,702,750			351,170	0
COMMUNITY SERVICES	3000	66,775	0		0	621				0	

Begin entering data on EstRev 6-10 and EstExp 11-19 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
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	3,681,002	164,182	0	0	7,589	0		0	0
DEBT SERVICES	5000	0	0	3,584,279	0	0			0	0
PROVISION FOR CONTINGENCIES	6000	100,000	50,000	0	50,000	0	0		0	0
Total Direct Disbursements/Expenditures 9		59,600,910	7,148,719	3,584,279	5,758,967	1,877,209	10,702,750		351,170	0
Disbursements/Expenditures for "On Behalf" Payments 2	4180									
Total Disbursements/Expenditures		59,600,910	7,148,719	3,584,279	5,758,967	1,877,209	10,702,750		351,170	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		2,183,152	(1,708,692)	(2,385,304)	(1,234,613)	(379,847)	(10,502,750)	99,716	(58,598)	0
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
Total Other Sources of Funds 8		0	0	2,500,000	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										
Total Other Uses of Funds 9		0	0	0	0	0	0	2,500,000	0	0
Total Other Sources/Uses of Fund		0	0	2,500,000	0	0	0	(2,500,000)	0	0
ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2027		9,359,050	(1,134,567)	731,753	31,722	(123,455)	5,381,969	796,248	102,565	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	38,192,598	1,492,082		27,169		0		0	0	39,711,849
Employee Benefits	200	8,111,462	388,443		6,798	1,877,209	0		0	0	10,383,912
Purchased Services	300	4,391,515	2,600,959	0	5,400,000		0		351,170	0	12,743,644
Supplies & Materials	400	1,632,583	1,763,500		275,000		0		0	0	3,671,083
Capital Outlay	500	190,000	841,735		0		10,702,750		0	0	11,734,485
Other Objects	600	6,943,252	52,000	3,584,279	50,000	0	0		0	0	10,629,531
Non-Capitalized Equipment	700	139,500	10,000		0		0		0	0	149,500
Termination Benefits	800	0	0		0				0		0
Total Expenditures		59,600,910	7,148,719	3,584,279	5,758,967	1,877,209	10,702,750		351,170	0	89,024,004

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, 2026		6,958,970	574,125	617,057	1,266,335	256,392	15,884,719	3,196,532	161,163	0
Total Direct Receipts & Other Sources 8		61,784,062	5,440,027	3,698,975	4,524,354	1,497,362	200,000	99,716	292,572	0
OTHER RECEIPTS										
Interfund Loans Payable (Loans from Other Funds)	411		1,150,000			150,000				
Interfund Loans Receivable (Repayment of Loans)	141									
Notes and Warrants Payable	433									
Other Current Assets	199									
Total Other Receipts		0	1,150,000	0	0	150,000	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		61,784,062	6,590,027	3,698,975	4,524,354	1,647,362	200,000	99,716	292,572	0
Total Amount Available		68,743,032	7,164,152	4,316,032	5,790,689	1,903,754	16,084,719	3,296,248	453,735	0
Total Direct Disbursements & Other Uses 9		59,600,910	7,148,719	3,584,279	5,758,967	1,877,209	10,702,750	2,500,000	351,170	0
OTHER DISBURSEMENTS										
Interfund Loans Receivable (Loans to Other Funds) 10	141	1,300,000								
Interfund Loans Payable (Repayment of Loans)	411									
Notes and Warrants Payable	433									
Other Current Liabilities	499									
Total Other Disbursements		1,300,000	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		60,900,910	7,148,719	3,584,279	5,758,967	1,877,209	10,702,750	2,500,000	351,170	0
ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2027		7,842,122	15,433	731,753	31,722	26,545	5,381,969	796,248	102,565	0
Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2026		216,928								
Total Direct Receipts & Other Sources 8										
Total Amount Available		216,928								
Total Direct Disbursements & Other Uses 9		0								
Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2027		216,928								
Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2026		7,175,898	574,125	617,057	1,266,335	256,392	15,884,719	3,196,532	161,163	0
Total Direct Receipts & Other Sources 8		61,784,062	5,440,027	3,698,975	4,524,354	1,497,362	200,000	99,716	292,572	0
Total Other Receipts		0	1,150,000	0	0	150,000	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		61,784,062	6,590,027	3,698,975	4,524,354	1,647,362	200,000	99,716	292,572	0
Total Amount Available		68,959,960	7,164,152	4,316,032	5,790,689	1,903,754	16,084,719	3,296,248	453,735	0
Total Direct Disbursements & Other Uses 9		59,600,910	7,148,719	3,584,279	5,758,967	1,877,209	10,702,750	2,500,000	351,170	0
Total Other Disbursements		1,300,000	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		60,900,910	7,148,719	3,584,279	5,758,967	1,877,209	10,702,750	2,500,000	351,170	0
Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2027		8,059,050	15,433	731,753	31,722	26,545	5,381,969	796,248	102,565	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)		34,820,072	4,823,292	1,073,850	2,734,854	696,146		29,841	292,572	
Leasing Purposes Levy 12	1130									
Special Education Purposes Levy	1140									
FICA and Medicare Only Levies	1150					696,146				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190					7,570				
Total Ad Valorem Taxes Levied by District		34,820,072	4,823,292	1,073,850	2,734,854	1,399,862	0	29,841	292,572	0
PAYMENTS IN LIEU OF TAXES	1200									
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authority	1220									
Corporate Personal Property Replacement Taxes13	1230	170,675				75,000				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
Total Payments in Lieu of Taxes		170,675	0	0	0	75,000	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									
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	16,000								
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		16,000								
TRANSPORTATION FEES	1400									
Regular Transportation Fees from Pupils or Parents (In State)	1411									
Regular Transportation Fees from Other Districts (In State)	1412									
Regular Transportation Fees from Other Sources (In State)	1413									
Regular Transportation Fees from Co-curricular Activities (In State)	1415									
Regular Transportation Fees from Other Sources (Out of State)	1416				2,000					
Summer School Transportation Fees from Pupils or Parents (In State)	1421									
Summer School Transportation Fees from Other Districts (In State)	1422									
Summer School Transportation Fees from Other Sources (In State)	1423									
Summer School Transportation Fees from Other Sources (Out of State)	1424									
CTE Transportation Fees from Pupils or Parents (In State)	1431									
CTE Transportation Fees from Other Districts (In State)	1432									
CTE Transportation Fees from Other Sources (In State)	1433									
CTE Transportation Fees from Other Sources (Out of State)	1434									
Special Education Transportation Fees from Pupils or Parents (In State)	1441									
Special Education Transportation Fees from Other Districts (In State)	1442									
Special Education Transportation Fees from Other Sources (In State)	1443									
Special Education Transportation Fees from Other Sources (Out of State)	1444									
Adult Transportation Fees from Pupils or Parents (In State)	1451									
Adult Transportation Fees from Other Districts (In State)	1452									
Adult Transportation Fees from Other Sources (In State)	1453									
Adult Transportation Fees from Other Sources (Out of State)	1454									
Total Transportation Fees					2,000					
EARNINGS ON INVESTMENTS	1500									
Interest on Investments	1510	380,000	65,000	125,125	37,500	22,500	200,000	69,875		
Gain or Loss on Sale of Investments	1520									
Unrealized Gain or Loss on Investments	1530									
Total Earnings on Investments		380,000	65,000	125,125	37,500	22,500	200,000	69,875	0	0
FOOD SERVICE	1600									
Sales to Pupils - Lunch	1611	600,000								
Sales to Pupils - Breakfast	1612									
Sales to Pupils - A la Carte	1613									
Sales to Pupils - Other (Describe & Itemize)	1614									
Sales to Adults	1620									
Other Food Service (Describe & Itemize)	1690									
Total Food Service		600,000								
DISTRICT/SCHOOL ACTIVITY INCOME	1700									
Admissions - Athletic	1711									
Admissions - Other	1719									
Fees	1720	129,000								
Book Store Sales	1730									
Other District/School Activity Revenue (Describe & Itemize)	1790									
Student Activity Fund Revenues	1799									
Total District/School Activity Income (without Student Activity Funds 1799)		129,000	0							
Total District/School Activity Income (with Student Activity Funds 1799)		129,000								
TEXTBOOK INCOME	1800									
Textbook Rentals - Regular Textbooks	1811	398,500								
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		398,500								
OTHER REVENUE FROM LOCAL SOURCES	1900									
Rentals	1910									
Contributions and Donations from Private Sources	1920									
Impact Fees from Municipal or County Governments	1930									

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
Services Provided Other Districts	1940									
Refund of Prior Years' Expenditures	1950									
Payments of Surplus Moneys from TIF Districts	1960									
Drivers' Education Fees	1970									
Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
School Facility Occupation Tax Proceeds	1983									
Payment from Other Districts	1991									
Sale of Vocational Projects	1992									
Other Local Fees (Describe & Itemize)	1993									
Other Local Revenues (Describe & Itemize)	1999	107,700	50,000							
Total Other Revenue from Local Sources		107,700	50,000	0	0	0	0	0	0	0
Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	36,621,947	4,938,292	1,198,975	2,774,354	1,497,362	200,000	99,716	292,572	0
Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		36,621,947								
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	21,851,843								
Reorganization Incentives (Accounts 3005-3021)	3005									
Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
Total Unrestricted Grants-In-Aid		21,851,843	0	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID (3100-3900)										
SPECIAL EDUCATION										
Special Education - Private/Public Facility Tuition	3100	675,000								
Special Education - Orphanage - Individual	3120	20,000								
Special Education - Orphanage - Summer Individual	3130									
Special Education - Other (Describe & Itemize)	3199									
Total Special Education		695,000	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220									
CTE - WECEP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
Total Career and Technical Education		0	0			0				
State Free Lunch & Breakfast	3360	6,000								
School Breakfast Initiative	3365									
Driver Education	3370									
Adult Education (from ICCB)	3410									
Adult Education - Other (Describe & Itemize)	3499									
TRANSPORTATION										
Transportation - Regular and Vocational	3500				650,000					
Transportation - Special Education	3510				1,100,000					
Transportation - Other (Describe & Itemize)	3599									
Total Transportation		0	0		1,750,000	0				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705	215,221								
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									
School Infrastructure - Maintenance Projects	3925		50,000							
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	2,978	451,735							
Total Restricted Grants-In-Aid		919,199	501,735	0	1,750,000	0	0	0	0	0
Total Receipts/Revenues from State Sources	3000	22,771,042	501,735	0	1,750,000	0	0	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. (Describe & Itemize)	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. (Describe & Itemize)	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 (Describe & Itemize)	4199									
Total Title V		0	0		0	0				
FOOD SERVICE										
Breakfast Start-Up Expansion	4200									
National School Lunch Program	4210	600,000								
Special Milk Program	4215									
School Breakfast Program	4220	50,000								
Summer Food Service Admin/Program	4225									
Child and Adult Care Food Program	4226									
Fresh Fruit and Vegetables	4240									
Food Service - Other (Describe & Itemize)	4299									
Total Food Service		650,000				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
TITLE I										
Title I - Low Income	4300	268,309								
Title I - Low Income - Neglected, Private	4305									
Title I - Migrant Education	4340									
Title I - Other <i>(Describe & Itemize)</i>	4399									
Total Title I		268,309	0		0	0				
TITLE IV										
Title IV - Student Support & Academic Enrichment Grant	4400	18,751								
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		18,751	0		0	0				
FEDERAL - SPECIAL EDUCATION										
Federal Special Education - Preschool Flow-Through	4600	28,276								
Federal Special Education - Preschool Discretionary	4605									
Federal Special Education - IDEA Flow Through	4620	864,796								
Federal Special Education - IDEA Room & Board	4625									
Federal Special Education - IDEA Discretionary	4630									
Federal Special Education - IDEA - Other <i>(Describe & Itemize)</i>	4699									
Total Federal Special Education		893,072	0		0	0				
CTE - PERKINS										
CTE - Perkins-Title III-E Tech Prep	4770									
CTE - Other <i>(Describe & Itemize)</i>	4799									
Total CTE - Perkins		0	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	68,495								
McKinney Education for Homeless Children	4920									
Title II - Eisenhower - Professional Development Formula	4930									
Title II - Teacher Quality	4932	60,839								
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	150,000								
Medicaid Matching Funds - Fee-For-Service Program	4992	200,000								
Other Restricted Grants Received from Fed. Govt. thru State <i>(Describe & Itemize)</i>	4998	81,607								
Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		2,391,073	0	0	0	0	0		0	0
TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	2,391,073	0	0	0	0	0	0	0	0
TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		61,784,062	5,440,027	1,198,975	4,524,354	1,497,362	200,000	99,716	292,572	0
TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		61,784,062								

	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)											
Regular Programs	1100		15,694,905	2,711,855	290,911	545,127		1,210	4,000	0	19,248,208
Tuition Payment to Charter Schools	1115		0	0	0	0					0
Pre & Kindergarten	1125		242,096	30,909							273,005
Special Education Programs (Functions 1200 - 1210)	1200		5,277,487	1,431,604	965,046	5,000					7,665,137
Special Education Programs Pre-K	1210		959,638	242,551		25,776					1,232,005
Remedial and Supplemental Programs 6-12	1250		1,903,287	298,286							2,201,573
Gifted and Supplemental Programs Pre-K	1275		0	0	0	0					0
Adult/Continuing Education Programs	1300		0	0	0	0					0
CTE Programs	1400		710,500	12,600	14,250	17,000		7,000			761,350
Intermediates Programs	1405		0	1,250							1,250
Summer School Programs	1410		0	0	0	0					0
Gifted Programs	1415		0	0	0	0					0
Driver's Education Programs	1700		0	0	0	0					0
Truancy Intervention & Optimal Programs	1800		2,883,540	614,785	117,380	56,700	0	0	0	0	3,672,405
Pre-Programs - Private Tuition	1910		0	0	0	0	0	0	0	0	0
Regular 1-12 Programs - Private Tuition	1911		0	0	0	0	0	0	0	0	0
Special Education Programs 6-12 Private Tuition	1912		0	0	0	0	3,100,000				3,100,000
Special Education Programs Pre-K Tuition	1913		0	0	0	0					0
Remedial/Supplemental Programs 6-12 Private Tuition	1914		0	0	0	0					0
Remedial/Supplemental Programs Pre-K Private Tuition	1915		0	0	0	0					0
Adult/Continuing Education Programs - Private Tuition	1916		0	0	0	0					0
CTE Programs Private Tuition	1917		0	0	0	0					0
Intermediates Programs Private Tuition	1918		0	0	0	0					0
Summer School Programs Private Tuition	1919		0	0	0	0					0
Gifted Program Private Tuition	1920		0	0	0	0					0
Bilingual Programs Private Tuition	1921		0	0	0	0					0
Truancy Alternatives/OTED Programs Private Tuition	1922		0	0	0	0					0
Student Activity Fund Expenditures	1999		0	0	0	0					0
Total Instruction (ED) (Without Student Activity Funds) (1999)	1000		27,671,493	5,125,800	1,387,587	653,803	0	1,108,250	4,000	0	30,150,140
Total Instruction (ED) (With Student Activity Funds) (1999)	2000		27,671,493	5,125,800	1,387,587	653,803	0	1,108,250	4,000	0	30,150,140
SUPPORT SERVICES (ED)											
Support Services - Pupil	2100		1,365,381	220,208							1,585,589
Guidance Services	2110		0	0	0	0					0
Health Services	2120		627,152	167,077	105,500	12,000					906,729
Psychological Services	2140		660,230	117,570	100,200						878,000
Speech Pathology & Audiology Services	2150		1,046,152	147,347	60,500	5,000					1,259,499
Other Support Services - Pupil (Describe & Itemize)	2199		519,704	90,767							640,771
Total Support Services - Pupil	2100		4,217,119	742,859	261,200	12,500	0	0	0	0	5,233,678
Support Services - Instructional Staff	2200		647,875	141,447	179,339	28,000					1,021,661
Improvement of Instruction Service	2210		0	0	0	0					0
Education Media Services	2220		715,587	185,615	80,000	43,155			500		924,857
Assessment & Testing	2230		0	0	80,000	0			0		80,000
Total Support Services - Instructional Staff	2200		1,358,462	307,062	259,339	101,155	0	0	500	0	2,026,518
SUPPORT SERVICES - General Administration											
Director of Instruction Service	2300		5,600	135,000	147,500	5,000	17,500				314,500
Executive Administration Services	2310		406,613	80,700	24,100	8,250	6,500				526,163
Special Area Administrative Services	2320		547,242	105,406	21,000	1,500	3,000				721,068
Total Instruction Services	2399		0	0	304,289	0	0	0	0	0	304,289
Total Support Services - General Administration	2300		959,285	366,106	496,889	18,750	0	27,000	0	0	1,868,030
SUPPORT SERVICES - School Administration											
Chief of Bus Program	2400		2,240,875	817,570	6,500	43,500			13,000		3,131,445
Other Support Services - School Administration (Describe & Itemize)	2499		2,240,875	817,570	6,500	43,500		10,000	13,000		3,131,445
SUPPORT SERVICES - Business											
Director of Business Support Services	2500		187,835	61,372	5,000		5,000				259,207
Plant Services	2510		325,553	60,400	22,000	13,000	9,500				438,483
Operation & Maintenance of Plant Services	2520		0	0	0	0	0				0
Plant Transportation Services	2530		0	0	0	0	0				0
Food Services	2560		40,754	10,197	1,400,000	30,000	20,000		14,000		1,414,951
Internal Services	2570		0	0	150,000	75,000					275,000
Total Support Services - Business	2500		564,142	131,999	1,640,000	118,000	20,000	14,000	14,000	0	3,344,141
SUPPORT SERVICES - Central											
Director of Central Services	2610		0	0	0	0					0
Planning, Research, Development & Evaluation Services	2620		0	0	0	0					0
Information Services	2630		0	0	0	0					0
Staff Services	2640		306,285	212,429	75,500	3,000		2,500			599,714
Data Processing Services	2650		832,137	200,000	212,000	677,945	170,000		108,000		2,196,174
Total Support Services - Central	2600		1,138,422	412,429	287,500	680,945	170,000	2,500	108,000	0	2,709,876
Other Support Services - Misc. (Describe & Itemize)											
Total Support Services	2900		10,476,305	2,778,117	2,991,428	974,850	180,000	54,800	135,500	0	17,602,000
COMMUNITY SERVICES (ED)											
Payments to Other Dist & Govt Units (In-State)	4000		42,800	7,545	12,500	3,930					66,775
Payments for Special Education Programs	4110										0
Payments for Adult/Continuing Education Programs	4120										0
Payments for CTE Programs	4130										0
Payments for Community College Programs	4170										0
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190										0
Total Payments to Other Dist & Govt Units (In-State)	4100										0
Payments for Regular Programs - Tuition	4210							20,000			20,000
Payments for Special Education Programs - Tuition	4220							3,661,002			3,661,002
Payments for Adult/Continuing Education Programs - Tuition	4230										0
Payments for CTE Programs - Tuition	4240										0
Payments for Community College Programs - Tuition	4270										0
Payments for Other Programs - Tuition	4280										0
Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290										0
Total Payments to Other Dist & Govt Units - Tuition (In-State)	4200							3,681,002			3,681,002
Payments for Special Education 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 (Describe & Itemize)	4390										0
Total Payments to Other Dist & Govt Units Transfers (In State)	4300										0
Payments to Other Dist & Govt Units (Out of State)	4410								3,681,002		3,681,002
Total Payments to Other Dist & Govt Units (Out of State)	4400								3,681,002		3,681,002
DEBT SERVICE (ED)											
Debt Service - Interest on Short-Term Debt	5100										0
Tax Anticipation Warrants	5110										0
Tax Anticipation Notes	5120										0
Corporate Personal Prop Regd Tax Anticipation Notes	5130										0
State Aid Anticipation Certificates	5140										0
Other Interest on Short-Term Debt (Describe & Itemize)	5150										0
Total Debt Service - Interest on Short-Term Debt	5100										0
Debt Service - Interest on Long-Term Debt	5200										0
Total Debt Service	5900										0
PROVISION FOR CONTINGENCIES (ED)											
Total Direct Disbursements/Expenditures (Without Student Activity Funds) (1999)	6000		38,192,558	8,111,462	4,391,515	1,632,583	190,000	6,943,252	139,500	0	50,608,910
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (Without Student Activity Funds) (1999)	6100		38,192,558	8,111,462	4,391,515	1,632,583	190,000	6,943,252	139,500	0	50,608,910
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (With Student Activity Funds) (1999)	6200										2,183,152
Total (1999)											2,183,152
20 - OPERATIONS AND MAINTENANCE FUND (OBM)											
SUPPORT SERVICES (OBM)											
Support Services - Pupil	2100										0
Other Support Services - Pupil (Describe & Itemize)	2199										0
SUPPORT SERVICES - Business											
Director of Business Support Services	2500										0
Facilities Acquisition & Construction Services	2540		1,492,082	388,443	2,436,777	1,763,500	841,735	2,000	10,000		6,934,537
Operation & Maintenance of Plant Services	2550										0
Plant Transportation Services	2560										0
Total Support Services - Business	2500		1,492,082	388,443	2,436,777	1,763,500	841,735	2,000	10,000	0	6,934,537
Other Support Services - Misc. (Describe & Itemize)											
Total Support Services	2900		1,492,082	388,443	2,436,777	1,763,500	841,735	2,000	10,000	0	6,934,537
COMMUNITY SERVICES (OBM)											
Payments to Other Dist & Govt Units (In-State)	4000										0
Payments to Other Dist & Govt Units (In-State)	4100										0
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	4170										0
Payments for Community College Programs	4190										0
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4290										0
Total Payments to Other Dist & Govt Units (In-State)	4200										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
Payments for Community College Programs - Tuition	4270										0
Payments for Other Programs - Tuition	4280										0
Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290										0
Total Payments to Other Dist & Govt Units Tuition (In-State)	4200										0
Payments to Other Dist & Govt Units (Out of State)	4410										0
Total Payments to Other Dist & Govt Units (Out of State)	4400										0
DEBT SERVICE (OBM)											
Debt Service - Interest on Short-Term Debt	5100										0
Tax Anticipation Warrants	5110										0
Tax Anticipation Notes	5120										0
Corporate Personal Prop Regd Tax Anticipation Notes	5130										0
State Aid Anticipation Certificates	5140										

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
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4300									0
Total Payments to Other Dist & Govt Units (In-State)	4300			0			0			0
Payments for Regular Programs - Tuition	4220									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
Payments for Community College Programs - Tuition	4270									0
Payments for Other Programs - Tuition	4380									0
Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4390									0
Total Payments to Other Dist & Govt Units - Tuition (In-State)	4200						0			0
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 (Describe & Itemize)	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
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 on Short-Term Debt (Describe & Itemize)	5150									0
Debt Service - Interest on Long-Term Debt	5200									0
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retained) (Describe & Itemize)	5400									0
Debt Service - Other (Describe & Itemize)	5400									0
Total Debt Service	5000			0			0			0
PROVISIONS FOR CONTINGENCIES (TF)	6000									0
Total Direct Disbursements/Expenditures		0	0	351,170	0	0	0	0	0	351,170
Excess (Deficiency) of Receipts/Revenue over Disbursements/Expenditures										(34,568)
30 - FIRE PREVENTION & SAFETY FUND (FP&S)										
SUPPORT SERVICES (FP&S)	2000									
Support Services - Business	2000									0
Facilities Acquisition & Construction Services	2010									0
Operation & Maintenance of Plant Services	2040									0
Total Support Services - Business	2000	0	0	0	0	0	0	0		0
Other Support Services - Misc. (Describe & Itemize)	2000	0	0	0	0	0	0	0		0
Total Support Services	2000									0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
Payments to Regular Programs	4110									
Payments to Special Education Programs	4120									
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
Total Payments to Other Districts & Govt Units (FP&S)	4000						0			0
DEBT SERVICE (FP&S)	5000									
Debt Service - Interest on Short-Term Debt	5100									0
Tax Anticipation Warrants	5110									0
Other Interest on Short-Term Debt (Describe & Itemize)	5120									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 Retained) (Describe & Itemize)	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/Revenue 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							
Error Message	Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures	Error Message
OK	1190	\$ 7,570	SEDOL IMRF Tax Levy	10-2190	\$ 649,771	Salaries & Benefits for Occupational & Physical Therapists	OK
OK	1290			10-2490			OK
OK	1614			10-2900			OK
OK	1690			10-4190			OK
OK	1790			10-4290			OK
OK	1819			10-4390			OK
OK	1829			10-4400			OK
OK	1890			10-5150			OK
OK	1993			20-2190			OK
OK	1999	\$ 157,700	Tech Repairs, Misc. Local Revenues, Misc. O&M Revenues	20-2900			OK
OK	2300			20-4190			OK
OK	3099			20-4400			OK
OK	3199			20-5150			OK
OK	3299			30-4190			OK
OK	3499			30-5150			OK
OK	3699			30-5300	\$ 2,175,000	Bond Principal	OK
OK	3999	\$ 454,713	DCEO Grant	30-5400	\$ 1,550	Bond Fees	OK
OK	4009			40-2190			OK
OK	4090			40-2900			OK
OK	4199			40-4190			OK
OK	4299			40-4400			OK
OK	4399			40-5150			OK
OK	4499			40-5300			OK
OK	4699			40-5400			OK
OK	4799			50-2190	\$ 92,847	Benefits for Occupational & Physical Therapists	OK
OK	4998	\$ 81,607	E-Rate	50-2490			OK
				50-2900			OK
				50-5150			OK
				60-2900			OK
				60-4190			OK
				80-2190			OK
				80-2490			OK
				80-2900			OK
				80-4190			OK
				80-4290			OK
				80-4390			OK
				80-4400			OK
				80-5150			OK
				80-5300			OK
				80-5400			OK
				90-2900			OK
				90-4190			OK
				90-5150			OK
				90-5300			OK

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

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	61,784,062	5,440,027	4,524,354	99,716	71,848,159
Direct Expenditures	59,600,910	7,148,719	5,758,967		72,508,596
Difference	2,183,152	(1,708,692)	(1,234,613)	99,716	(660,437)
Estimated Fund Balance - June 30, 2027	9,142,122	(1,134,567)	31,722	796,248	8,835,525

Unbalanced budget; however, a Deficit Reduction Plan is not required at this time.

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

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

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

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

Financial Details Only		DEFICIT REDUCTION PLAN										ESTIMATED BUDGET										ESTIMATED BUDGET										ESTIMATED BUDGET										SUMMARY							
BUDGET ADDENDUM		ESTIMATED BUDGET										FY2027-2028										FY2028-2029										FY2029-2030										ESTIMATED BUDGET				BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
2025-2026 Number		FY2026-2027										FY2027-2028										FY2028-2029										FY2029-2030										Date of Adoption: (Enter as MM/DD/YYYY)				FY2026-2027			
Grayslake CSD #6		FY2026-2027										FY2027-2028										FY2028-2029										FY2029-2030														FY2026-2027			
Grayslake CSD #6		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total					FY2026-2027	FY2027-2028	FY2028-2029	FY2029-2030																				
ESTIMATED BEGINNING FUND BALANCE (prior year prior ending Fund Balance)		6,096,970	574,125	1,266,335	5,195,532	13,095,962	9,142,122	(1,134,567)	31,722	796,248	8,835,525	9,142,122	(1,134,567)	31,722	796,248	8,835,525	9,142,122	(1,134,567)	31,722	796,248	8,835,525					11,995,962	8,835,525	8,835,525	8,835,525																				
RECEIPTS/REVENUES		600 #																																															
LOCAL SOURCES		1000	36,621,847	6,938,292	2,774,354	46,334,493					0					0										46,434,309	0	0	0																				
FUND THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		0000	0	0	0	0					0					0										0	0	0	0																				
STATE SOURCES		0000	22,771,642	501,739	1,750,000	25,023,381					0					0										25,023,381	0	0	0																				
FEDERAL SOURCES		0000	2,381,879	0	0	2,381,879					0					0										2,381,879	0	0	0																				
Total Receipts/Revenues			61,775,368	7,440,031	4,524,354	73,740,753	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					73,840,159	0	0	0																				
DISBURSEMENTS/EXPENDITURES		0000 #																																															
INSTRUCTION		1000	38,130,913			38,130,913					0					0										38,130,913	0	0	0																				
SUPPORT SERVICES		2000	17,022,200	6,934,537	5,708,967	29,665,704					0					0										30,249,204	0	0	0																				
COMMODITY SERVICES		3000	66,776	0	0	66,776					0					0										66,776	0	0	0																				
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	3,845,384	344,382	0	3,845,384					0					0										3,845,384	0	0	0																				
DEBT SERVICES		5000	0	0	0	0					0					0										0	0	0	0																				
FUNDATION FOR CONTINGENCIES		6000	100,000	10,000	10,000	120,000					0					0										120,000	0	0	0																				
Total Disbursements/Expenditures			56,000,313	7,548,719	5,718,967	69,268,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					69,268,000	0	0	0																				
Excess of Receipts/Revenues Over (Under) Disbursements/Expenditures			2,185,122	(1,108,688)	(1,234,613)	95,753	(880,477)	0	0	0	0	0	0	0	0	0	0	0	0	0	0					(880,477)	0	0	0																				
OTHER SOURCES/USES OF FUNDS																																																	
OTHER SOURCES OF FUNDS (2000)			0	0	0	0					0					0										0	0	0	0																				
OTHER USES OF FUNDS (3000)			0	0	0	2,500,000					0					0										2,500,000	0	0	0																				
Total Other Sources/Uses of Funds			0	0	0	2,500,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					2,500,000	0	0	0																				
ESTIMATED ENDING FUND BALANCE			9,142,122	(1,134,567)	31,722	796,248	8,835,525	9,142,122	(1,134,567)	31,722	796,248	8,835,525	9,142,122	(1,134,567)	31,722	796,248	8,835,525	9,142,122	(1,134,567)	31,722	796,248	8,835,525					8,835,525	8,835,525	8,835,525	8,835,525																			

Plan is incomplete.

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

**Fiscal Year 2026-2027
through Fiscal Year 2029-2030**

Grayslake CCSD 46

34049046004

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 2027 Spending Plan
GRAYSLAKE C C SCHOOL DISTRICT 46

RCDT34049046004

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

Color Key

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

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

CCSD 46 continues to align state Evidence-Based Funding with our core curriculum commitment: evaluating and enhancing instructional practices to cultivate high-quality, equitable learning environments across all schools.
In FY26, district leadership targeted EBF investments toward our most critical academic priorities while advancing our long-term strategic goals: 1) Mathematics Curriculum Adoption: Identifying math as our primary area for student growth, we implemented Illustrative Math across grades K-5 and Amplify Math for grades 6-8. 2) Dual Language & Bilingual Expansion: We launched a two-way dual language program in kindergarten, adopting Arriba la Lectura as our core Spanish language arts resource and My Perspectives for 6-8. 3) Student Services Enhancement: Following the 2023-24 Student Services Program Evaluation, we continue carrying out audit recommendations to strengthen specialized interventions and student supports district-wide. Additionally, Teaching and Learning efforts remain centered on three core operational objectives: deepening Professional Learning Community (PLC) practices, developing principals into strong instructional leaders, and supporting new staff retention through comprehensive mentorship. These intentional allocations ensure district resources directly support classroom instruction and equity.

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

Top Strategy 1

Improve programs, curriculum, and/or learning tools

Top Strategy 2

Maintain or expand pupil support services

Top Strategy 3

Increase number and/or quality of professional development opportunities

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

Part II: Planned Use of Evidence-Based Funding

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

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

Evidence-Based Funding Organizational Unit Results (FY 2026)

Final Resources / Adequacy Target = Percent of Adequacy

Average Student Enrollment3,528.04Adequacy Target\$54,365,397

Final Resources\$38,924,815Percent of Adequacy72%

Base Funding Minimum

Tier Assignment1Gross State Contribution\$21,497,564

Tier Funding = Gross State Contribution

FY26 Base Funding Minimum\$20,350,034FY 2026 Tier Funding\$1,147,530

Within FY 2026 Gross State Contribution, Resources Attributable to Specific Populations

Low-Income Students\$1,394,704

English Learners (ELs)\$750,603

Special Education\$2,284,178

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

FY 2027 Tier Funding\$354,279

Funding Type (Select)Actual

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

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

Data Source 1

Student growth and achievement data, disaggregated by student groups

Data Source 2

Annual Financial Report data

Data Source 3

Educator shortages, retention and recruitment 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)

Yes

Principals

Yes

Bilingual Parent Advisory Committee

Yes

Special Ed. Program Director(s)

Yes

School Improvement Teams

Yes

Other Parent Group(s)

Other Program Leaders

Yes

Teacher or Support Staff

Yes

Community Focus Group(s)

School Board Members

Other School Staff

Other

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

4)Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2027 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)

Priority Investment 1

Instructional Facilitator

Priority Investment 2

Instructional Materials

Priority Investment 3

Specialist Teachers

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

5)The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2026 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative content 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/ebf/spendingplan>.
Column G: If the Organizational Unit will receive at least \$5,000 in FY 2027 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2027 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in Q2.1/cell G31 above must equal the sum in cell G90 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93.
Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2027 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.

Cost Factor Table

Cost Factors

Amount in FY 2026 Adjusted Adequacy Target

Budgeted FY 2027 Investments with New Tier Funding

Budgeted FY 2027 Expenditures (All Resources)

Optional District Narratives

Core Investments

Core Teachers

\$12,600,265

\$160,000

Enter optional context for core investment decisions.

Specialist Teachers

\$2,520,053

Instructional Facilitator

\$1,357,011

Core Intervention Teacher

\$602,688

Substitute Teachers

\$458,699

Guidance Counselor

\$811,974

Nurse

\$318,068

Supervisory Aide

\$530,992

Librarian

\$692,783

Librarian Aide

\$398,160

Principal

\$1,015,659

Assistant Principal

\$879,372

School Site Staff

\$637,165

Subtotal

\$72,822,887

\$160,000

Per Student Investments

Gifted

\$313,032

Enter optional context for per student investment decisions.

Professional Development

\$441,005

Instructional Materials

\$1,203,062

\$76,279

Assessments

\$119,953

Computer & Tech Equipment

\$2,014,511

Student Activities

\$679,623

Maintenance & Operations

\$5,584,887

FY 2027 EBF Form 50-36/50-39

6/16/2023

	Central Office	\$3,528			
	Employee Benefits	\$9,666,701			
	Subtotal*	\$24,000,969	\$76,279		
Additional Investments	Low-Income Intervention Teacher	\$490,498			Enter optional context for additional investment decisions.
	Low-Income Pupil Support Staff	\$490,498			
	Low-Income Extended Day Teacher	\$510,800			
	Low-Income Summer School Teacher	\$510,800			
	EL Intervention Teacher	\$438,524	\$60,000		
	EL Pupil Support Staff	\$438,524			
	EL Extended Day Teacher	\$456,390			
	EL Summer School Teacher	\$456,390			
	EL Core Teacher	\$548,155	\$58,000		
	Sp Ed Teacher	\$2,031,839			
	Sp Ed Instructional Assistant	\$847,826			
	Sp Ed Psychologist	\$321,305			
	Subtotal	\$7,541,540	\$118,000		
	Other Investments				
	Total**	\$54,365,397	\$354,279		
		Tier Funding Check (Cell G90)		Complete, G90+G31	

*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal.
**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2026 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.

If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)	
---	--

Part III: Support for Special Student Groups

EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statute these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in Question 1 below (cells G100-G103). If the Organizational Unit received at least \$5,000 for any of the student groups, a response to Questions 2 through 4 below is required. For amounts less than \$5,000, a response is optional for those questions. All other EBF funds may be spent in any manner deemed appropriate by the school district.

Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.

1)	FY 2027 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY27 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-Income Students	Enter Amounts	Select type	*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 ISE.
		English Learners	\$1,417,689	Actual	
		Special Education	\$874,295	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	Yes	Low-Income Extended Day Teacher	Other Investments
		[Optional - Enter \$]		[Optional - Enter \$]	
		Low-Income Pupil Support Staff	Yes	Low-Income Summer School Teacher	Yes
	Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)	[Optional - Enter \$]		[Optional - Enter \$]	

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
		[Optional - Enter \$]		[Optional - Enter \$]	
		English Learner Pupil Support Staff	Yes	English Learner Summer School Teacher	Other Investments
	Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)	[Optional - Enter \$]		[Optional - Enter \$]	

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	
	Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)	[Optional - Enter \$]		[Optional - Enter \$]	

Plan Assurances

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

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

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

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

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

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

BPAC Meeting (MM/DD/YYYY)	8/24/2026
Name of Chair	Amber Bowgren

Spending Plan Completion Tracker		
Use the information below to confirm completion of all required questions. Note that the "status" column adjusts to responses, so the tracker is most helpful to consult after you have completed the spending plan.		
Question	Status	Acceptance Criteria
Part 1, Q1	Complete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Complete	A different response must be selected in G11, I1, and L1; cells cannot be blank.
Part 1, Q3 (Narrative)	Complete	Response required only if "Other" selected in G11, I1, or L1; 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 FY2027 budgeted expenditures over actual FY2026 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: **Grayslake CCSD 46**

RCDT Number: **34049046004**

		Estimated Actual Expenditures, Fiscal Year 2026				Budgeted Expenditures, Fiscal Year 2027			
		(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	543,743		0	543,743	526,173		0	526,173
2. Special Area Administration Services	2330	681,132		0	681,132	723,068		0	723,068
3. Other Support Services - School Administration	2490	9,581		0	9,581	0		0	0
4. Direction of Business Support Services	2510	316,299	0	0	316,299	259,207	0	0	259,207
5. Internal Services	2570	255,178		0	255,178	225,000		0	225,000
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.		0	0	0	0	0	0	0	0
8. Totals		1,805,932	0	0	1,805,932	1,733,448	0	0	1,733,448
9. Estimated Percent Increase (Decrease) for FY2027 (Budgeted) over (Actual) FY 2026									-4%

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](#)

Reference Description

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

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

End of Balancing

	For ISBE Use Only	
RCDT		Type
Tier Funding	\$354,279	Actual
Low-Income	\$1,417,689	Actual
EL	\$874,295	Actual
SpEd	\$2,317,106	Actual