

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

☒ Cash
☐ Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2015 - June 30, 2016

Balanced budget, no deficit
reduction plan is required.

Date of Amended Budget:

(MM/DD/YY)

District Name:

Crystal Lake School District 47

District RCDT No:

44-063-0470-04

If your FY15 AFR states that you need to do a deficit reduction plan and your FY16 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of _____ Crystal Lake School District 47 _____, County of _____ McHenry _____
State of Illinois, for the Fiscal Year beginning _____ July 1, 2015 _____ and ending _____ June 30, 2016 _____

WHEREAS the Board of Education of _____ Crystal Lake School District 47 _____
County of _____ McHenry _____, 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 _____ 21st _____ day of _____ September _____, 20 _____ 15 _____,
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, 2015 _____ and ending _____ June 30, 2016 _____

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 _____ 21st _____
day of _____ September _____, 20 _____ 15 _____ by a roll call vote of _____ 7 _____ Yeas, and _____ 0 _____ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
Mr. Jeff Mason	
Mr. Rob Feltner	
Dr. Betsy Les	
Mr. Curt Waslington	
Mrs. Eileen Palsgrove	
Mrs. Donna Ricci	
Mr. Ryan Farrell	

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

- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted to: <https://secl.isbe.net/attachmgr/default.aspx> The electronic version does not require member signatures.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
2												
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2015 ¹		18,534,750	767,587	(235,333)	7,048,288	1,262,328	433	14,083,701	564,694	97,228	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	55,948,613	8,049,846	4,120,914	2,223,877	4,199,468	0	163,018	1,466,180	61,630	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
7	STATE SOURCES	3000	9,869,290	475,000	0	2,024,372	0	0	1,874,475	0	0	
8	FEDERAL SOURCES	4000	3,955,778	0	160,991	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		69,773,681	8,524,846	4,281,905	4,248,249	4,199,468	0	2,037,493	1,466,180	61,630	
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		69,773,681	8,524,846	4,281,905	4,248,249	4,199,468	0	2,037,493	1,466,180	61,630	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	46,600,762				1,171,217					
14	SUPPORT SERVICES	2000	19,876,628	7,975,077		4,742,610	1,576,648	0		1,255,928	56,645	
15	COMMUNITY SERVICES	3000	109,057	0		0	630					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	2,146,422	0	0	14,378	1	0			0	
17	DEBT SERVICES	5000	0	0	5,525,657	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		68,732,869	7,975,077	5,525,657	4,756,988	2,748,496	0		1,255,928	56,645	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		68,732,869	7,975,077	5,525,657	4,756,988	2,748,496	0		1,255,928	56,645	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,040,812	549,769	(1,243,752)	(508,739)	1,450,972	0	2,037,493	210,252	4,985	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120		132,948								
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140		1,151								
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int Proceeds to Debt Service Fund ^{3a}	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990			1,237,581							
46	Total Other Sources of Funds ⁸		0	134,099	1,237,581	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
2												
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							132,948			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140			1,151							
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990	1,237,581									
79	Total Other Uses of Funds ⁹		1,237,581	0	1,151	0	0	0	132,948	0	0	
80	Total Other Sources/Uses of Fund		(1,237,581)	134,099	1,236,430	0	0	0	(132,948)	0	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2016		18,337,981	1,451,455	(242,655)	6,539,549	2,713,300	433	15,988,246	774,946	102,213	
82												
83												
84	SUMMARY OF EXPENDITURES (by Major Object)											
	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(50)	(70)	(80)	(90)	Total By Object
			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
85	Object Name											
87	Salaries	100	51,868,843	2,921,918		2,664,789		0		0	0	57,455,550
88	Employee Benefits	200	7,157,636	511,746		834,307	2,748,496	0		0	0	11,252,185
89	Purchased Services	300	4,334,257	1,024,842	0	326,438		0		1,255,928	0	6,941,465
90	Supplies & Materials	400	2,151,418	1,714,736		612,789		0		0	0	4,478,943
91	Capital Outlay	500	399,479	1,735,657		285,354		0		0	56,645	2,477,135
92	Other Objects	800	2,729,465	31	5,525,657	9,949	0	0		0	0	8,265,102
93	Non-Capitalized Equipment	700	91,771	66,147		23,362		0		0	0	181,280
94	Termination Benefits	800	0	0		0		0		0	0	0
95	Total Expenditures		68,732,869	7,975,077	5,525,657	4,756,988	2,748,496	0		1,255,928	56,645	91,051,860

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
	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
3	BEGINNING CASH BALANCE ON HAND July 1, 2015 ⁷		45,217,713	4,520,298	1,825,979	8,074,555	3,340,195	433	14,098,761	1,294,945	128,072
4	Total Direct Receipts & Other Sources ⁸		69,773,681	8,658,945	5,519,486	4,248,249	4,199,468	0	2,037,493	1,466,180	61,630
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		69,773,681	8,658,945	5,519,486	4,248,249	4,199,468	0	2,037,493	1,466,180	61,630
12	Total Amount Available		114,991,394	13,179,243	7,345,465	12,322,804	7,539,663	433	16,136,254	2,761,125	189,702
13	Total Direct Disbursements & Other Uses ⁹		69,970,450	7,975,077	5,526,808	4,756,988	2,748,496	0	132,948	1,255,928	56,645
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		69,970,450	7,975,077	5,526,808	4,756,988	2,748,496	0	132,948	1,255,928	56,645
21	ENDING CASH BALANCE ON HAND June 30, 2016 ⁷		45,020,944	5,204,166	1,818,657	7,565,816	4,791,167	433	16,003,306	1,505,197	133,057

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	51,486,545	7,496,495	4,119,763	2,051,108	1,680,878		30,070	1,459,478	61,630
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	1,321,415								
8	FICA and Medicare Only Levies	1150					2,477,445				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		52,807,960	7,496,495	4,119,763	2,051,108	4,158,323	0	30,070	1,459,478	61,630
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	570,145	223,690		41,353	28,145				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		570,145	223,690	0	41,353	28,145	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				1,090					
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				21,801					
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					22,891					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	283,799	43,000	1,151	108,525	13,000		132,948	6,702	
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		283,799	43,000	1,151	108,525	13,000	0	132,948	6,702	0
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	662,415								
70	Sales to Pupils - Breakfast	1612	7,743								
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	32,820								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		702,978								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720	166,594								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		166,594	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	890,426								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbooks		890,426								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		69,598							
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991	436,111								
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993		175,334							
107	Other Local Revenues (Describe & Itemize)	1999	90,600	41,729							
108	Total Other Revenue from Local Sources		526,711	286,661	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	55,948,613	8,049,846	4,120,914	2,223,877	4,199,468	0	163,018	1,466,180	61,630

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	5,210,682	475,000							
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		5,210,682	475,000	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	458,971								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	1,271,919								
126	Special Education - Personnel	3110	2,649,019								
127	Special Education - Orphanage - Individual	3120	32,787								
128	Special Education - Orphanage - Summer Individual	3130	453								
129	Special Education - Summer School	3145	11,009								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		4,424,158	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		0	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	203,030								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		203,030				0				
145	State Free Lunch & Breakfast	3360	17,236								
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				728,000					
152	Transportation - Special Education	3510				1,296,372					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		2,024,372	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	14,184						1,874,475		
172	Total Restricted Grants-In-Aid		4,658,608	0	0	2,024,372	0	0	1,874,475	0	0
173	Total Receipts/Revenues from State Sources	3000	9,869,290	475,000	0	2,024,372	0	0	1,874,475	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT, THRU THE STATE										
186	TITLE VI										
187	Title VI - Innovation and Flexibility Formula	4100									
188	Title VI - SEA Projects	4105									
189	Title VI - Rural Education Initiative (REI)	4107									
190	Title VI - Other (Describe & Itemize)	4199									
191	Total Title VI		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	938,011								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	135,400								
197	Summer Food Service Admin/Program	4225									
198	Child and Adult Care Food Program	4226									
199	Fresh Fruit and Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		1,073,411				0				
202	TITLE I										
203	Title I - Low Income	4300	619,560								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I		619,560	0		0	0				

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600	89,341								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through	4620	1,556,181								
221	Federal Special Education - IDEA Room & Board	4625	30,988								
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		1,676,510	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title III Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869			160,991						
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - Ed Job Fund Program	4880									
259	Total Stimulus Programs		0	0	160,991	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited English (LIPLEP)	4909	64,677								
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower - Professional Development Formula	4930									
268	Title II - Teacher Quality	4932	134,751								

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	176,568								
271	Medicaid Matching Funds - Fee-For-Service Program	4992	197,801								
272	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	12,500								
273	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		3,955,778	0	160,991	0	0	0	0	0	0
274	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	3,955,778	0	160,991	0	0	0	0	0	0
275	TOTAL DIRECT RECEIPTS/REVENUES		69,773,681	8,524,846	4,281,905	4,248,249	4,199,468	0	2,037,493	1,466,180	61,630

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
10	EDUCATIONAL FUND (ED)										
	INSTRUCTION (ED)										
	Regular Programs	1100	25,825,387	3,318,598	48,890	944,745	62,171	6,040	56,498		30,262,329
	Tuition Payment to Charter Schools	1115									0
	Pre-K Programs	1125									0
	Special Education Programs (Functions 1200 - 1220)	1200	7,775,041	856,331	43,817	223,719	138,959	2,570	2,846		9,043,283
	Special Education Programs Pre-K	1225	2,065,784	233,407	356	33,076	537				2,333,160
	Remedial and Supplemental Programs K-12	1250	198,726	28,652	6,350	86,248					319,976
	Remedial and Supplemental Programs Pre-K	1275									0
	Adult/Continuing Education Programs	1300									0
	CTE Programs	1400									0
	Interscholastic Programs	1500	270,309	3,435	13,015	14,000		1,506			302,265
	Summer School Programs	1600	115,494	913		718					117,125
	Gifted Programs	1650	519,927	62,163	1,248	10,282					593,620
	Driver's Education Programs	1700									0
	Bilingual Programs	1800	2,433,653	298,291	22,154	25,906					2,780,004
	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						849,000			849,000
	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									0
	Total Instruction ¹⁴	1000	39,204,321	4,801,790	135,830	1,338,694	201,667	859,116	59,344	0	46,600,762
	SUPPORT SERVICES (ED)										
	Support Services - Pupil										
	Attendance & Social Work Services	2110	1,231,427	141,461	10,285	3,304					1,386,477
	Guidance Services	2120									0
	Health Services	2130	649,636	101,648	1,145	9,508					761,937
	Psychological Services	2140	897,284	117,424	179,118	6,988			3,415		1,204,229
	Speech Pathology & Audiology Services	2150	783,929	135,788	82,831	9,183					1,011,731
	Other Support Services - Pupils (Describe & Itemize)	2190	1,096,647	133,173	3,347						1,233,167
	Total Support Services - Pupil	2100	4,658,923	629,494	276,726	28,983	0	0	3,415	0	5,597,541
	Support Services - Instructional Staff										
	Improvement of Instruction Services	2210	1,224,450	275,269	271,635	36,161	1,459	3,939			1,812,913
	Educational Media Services	2220	1,019,729	107,410		68,322					1,195,461
	Assessment & Testing	2230	103,017	12,192	101,375	51,589					268,173
	Total Support Services - Instructional Staff	2200	2,347,196	394,871	373,010	156,072	1,459	3,939	0	0	3,276,547
	Support Services - General Administration										
	Board of Education Services	2310			535,745	15,357		19,232			570,334
	Executive Administration Services	2320	228,068	39,451	5,063	3,340		3,709			279,631
	Special Area Administration Services	2330									0
	Tort Immunity Services	2360 - 2370									0
	Total Support Services - General Administration	2300	228,068	39,451	540,808	18,697	0	22,941	0	0	849,965
	Support Services - School Administration										
	Office of the Principal Services	2410	3,285,099	789,883	3,676	4,671		12,528			4,095,857
	Other Support Services - School Administration (Describe & Itemize)	2490									0
	Total Support Services - School Administration	2400	3,285,099	789,883	3,676	4,671	0	12,528	0	0	4,095,857

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
58	Support Services - Business										
59	Direction of Business Support Services	2510	228,410	59,827	19,203	4,850		4,052	3,079		319,421
60	Fiscal Services	2520	242,643	43,983				424			287,050
61	Operation & Maintenance of Plant Services	2540	143,505	38,475	241,379	3,514		2,088			428,961
62	Pupil Transportation Services	2550			0						0
63	Food Services	2560	40,470	13,023	1,371,907	15,638	91,353		10,273		1,542,664
64	Internal Services	2570	198,691	22,415	32,667	64,010					317,783
65	Total Support Services - Business	2500	853,719	177,723	1,665,156	88,012	91,353	6,564	13,352	0	2,895,879
66	Support Services - Central										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630	87,920	24,284	61,220	15,250		4,000			192,674
70	Staff Services	2640	339,290	68,512	48,234	15,434		40,555			512,025
71	Data Processing Services	2660	793,273	159,750	851,476	479,906	105,000	1,530	15,660		2,406,595
72	Total Support Services - Central	2600	1,220,483	252,546	960,930	510,590	105,000	46,085	15,660	0	3,111,294
73	Other Support Services (Describe & Itemize)	2900		49,060	0	485					49,545
74	Total Support Services	2000	12,593,488	2,333,028	3,820,306	807,510	197,812	92,057	32,427	0	19,876,628
75	COMMUNITY SERVICES (ED)	3000	71,034	22,818	9,991	5,214					109,057
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
77	Payments to Other Govt Units (In-State)										
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120			368,130			1,778,292			2,146,422
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
84	Total Payments to Districts and Other Govt Units (In-State)	4100			368,130			1,778,292			2,146,422
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220									0
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
100	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
101	Payments to Other District & Govt Units (Out of State)	4400									0
102	Total Payments to Other District & Govt Units	4000			368,130			1,778,292			2,146,422
103	DEBT SERVICE (ED)										
104	Debt Service - Interest on Short-Term Debt										
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
110	Total Debt Service - Interest on Short-Term Debt	5100						0			0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
111	Debt Service - Interest on Long-Term Debt	5200									0
112	Total Debt Service	5000						0			0
113	PROVISION FOR CONTINGENCIES (ED)	6000									0
114	Total Direct Disbursements/Expenditures		51,868,843	7,157,636	4,334,257	2,151,418	399,479	2,729,466	91,771	0	68,732,869
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,040,812
116											
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)										
119	Support Services - Pupil										
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	Support Services - Business										
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530					1,573,411				1,573,411
124	Operation & Maintenance of Plant Services	2540	2,921,918	511,746	1,008,697	1,675,735	137,246	31	66,147		6,321,520
125	Pupil Transportation Services	2550			16,145	39,001	25,000				80,146
126	Food Services	2560									0
127	Total Support Services - Business	2500	2,921,918	511,746	1,024,842	1,714,736	1,735,657	31	66,147	0	7,975,077
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	2,921,918	511,746	1,024,842	1,714,736	1,735,657	31	66,147	0	7,975,077
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
132	Payments to Other Govt Units (In-State)										
133	Payments for Special Education Programs	4120									0
134	Payments for CTE Program	4140									0
135	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
136	Total Payments to Other Govt Units (In-State)	4100			0			0			0
137	Payments to Other Govt Units (Out of State) ¹⁴	4400									0
138	Total Payments to Other District and Govt Unit	4000			0			0			0
139	DEBT SERVICE (O&M)										
140	Debt Service - Interest on Short-Term Debt										
141	Tax Anticipation Warrants	5110									0
142	Tax Anticipation Notes	5120									0
143	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
144	State Aid Anticipation Certificates	5140									0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
146	Total Debt Service - Interest on Short-Term Debt	5100						0			0
147	Debt Service - Interest on Long-Term Debt	5200									0
148	Total Debt Service	5000						0			0
149	PROVISION FOR CONTINGENCIES (O&M)	6000									0
150	Total Direct Disbursements/Expenditures		2,921,918	511,746	1,024,842	1,714,736	1,735,657	31	66,147	0	7,975,077
151	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										549,769
152											
153	30 - DEBT SERVICE FUND (DS)										
154	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
155	DEBT SERVICE (DS)										
156	Debt Service - Interest on Short-Term Debt										
157	Tax Anticipation Warrants	5110									0
158	Tax Anticipation Notes	5120									0
159	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
160	State Aid Anticipation Certificates	5140									0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
162	Total Debt Service - Interest On Short-Term Debt	5100						0			0

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
2											
163	Debt Service - Interest on Long-Term Debt	5200						1,150,657			1,150,657
164	Debt Service - Payments of Principal on Long-Term Debt ¹⁶ (Lease/Purchase Principal Retired)	5300						4,375,000			4,375,000
165	Debt Service Other (Describe & Itemize)	5400									0
166	Total Debt Service	5000			0			5,525,657			5,525,657
167	PROVISION FOR CONTINGENCIES (DS)	6000									0
168	Total Direct Disbursements/Expenditures				0			5,525,657			5,525,657
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,243,752)
171	40 - TRANSPORTATION FUND (TR)										
172	SUPPORT SERVICES (TR)										
173	Support Services - Pupils										
174	Other Support Services - Pupils (Describe & Itemize)	2190									0
175	Support Services - Business										
176	Pupil Transportation Services	2550	2,664,789	834,307	312,060	612,789	285,354	9,949	23,362		4,742,610
177	Other Support Services (Describe & Itemize)	2900									0
178	Total Support Services	2000	2,664,789	834,307	312,060	612,789	285,354	9,949	23,362	0	4,742,610
179	COMMUNITY SERVICES (TR)	3000									0
180	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
181	Payments to Other Govt Units (In-State)										
182	Payments for Regular Program	4110									0
183	Payments for Special Education Programs	4120			14,378						14,378
184	Payments for Adult/Continuing Education Programs	4130									0
185	Payments for CTE Programs	4140									0
186	Payments for Community College Programs	4170									0
187	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
188	Total Payments to Other Govt Units (In-State)	4100			14,378			0			14,378
189	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
190	Total Payments to Other Districts & Govt Units	4000			14,378			0			14,378
191	DEBT SERVICE (TR)										
192	Debt Service - Interest on Short-Term Debt										
193	Tax Anticipation Warrants	5110									0
194	Tax Anticipation Notes	5120									0
195	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
196	State Aid Anticipation Certificates	5140									0
197	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
198	Total Debt Service - Interest On Short-Term Debt	5100						0			0
199	Debt Service - Interest on Long-Term Debt	5200									0
200	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
201	Debt Service - Other (Describe and Itemize)	5400									0
202	Total Debt Service	5000						0			0
203	PROVISION FOR CONTINGENCIES (TR)	6000									0
204	Total Direct Disbursements/Expenditures		2,664,789	834,307	328,438	612,789	285,354	9,949	23,362	0	4,756,988
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(508,739)
206											
207	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
208	INSTRUCTION (MR/SS)										
209	Regular Program	1100		400,138							400,138
210	Pre-K Programs	1125									0
211	Special Education Programs (Functions 1200-1220)	1200		565,032							565,032
212	Special Education Programs Pre-K	1225		93,409							93,409
213	Remedial and Supplemental Programs K-12	1250		1,108							1,108
214	Remedial and Supplemental Programs Pre-K	1275									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
215	Adult/Continuing Education Programs	1300									0
216	CTE Programs	1400									0
217	Interscholastic Programs	1500		4,523							4,523
218	Summer School Programs	1600		8,303							8,303
219	Gifted Programs	1650		7,001							7,001
220	Driver's Education Programs	1700									0
221	Bilingual Programs	1800		91,703							91,703
222	Truant Alternative & Optional Programs	1900									0
223	Total Instruction	1000		1,171,217							1,171,217
224	SUPPORT SERVICES (MR/SS)										
225	Support Services - Pupil										
226	Attendance & Social Work Services	2110		15,163							15,163
227	Guidance Services	2120									0
228	Health Services	2130		80,444							80,444
229	Psychological Services	2140		16,676							16,676
230	Speech Pathology & Audiology Services	2150		22,121							22,121
231	Other Support Services - Pupils (Describe & Itemize)	2190		252,910							252,910
232	Total Support Services - Pupil	2100		387,314							387,314
233	Support Services - Instructional Staff										
234	Improvement of Instruction Services	2210		34,755							34,755
235	Educational Media Services	2220		84,475							84,475
236	Assessment & Testing	2230		189							189
237	Total Support Services - Instructional Staff	2200		119,419							119,419
238	Support Services - General Administration										
239	Board of Education Services	2310									0
240	Executive Administration Services	2320		10,924							10,924
241	Special Area Administrative Services	2330		0							0
242	Claims Paid from Self Insurance Fund	2361									0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
244	Unemployment Insurance Payments	2363									0
245	Insurance Payments (regular or self-insurance)	2364									0
246	Risk Management and Claims Services Payments	2365									0
247	Judgment and Settlements	2366									0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
249	Reciprocal Insurance Payments	2368									0
250	Legal Service	2369									0
251	Total Support Services - General Administration	2300		10,924							10,924
252	Support Services - School Administration										
253	Office of the Principal Services	2410		157,585							157,585
254	Other Support Services - School Administration (Describe & Itemize)	2490									0
255	Total Support Services - School Administration	2400		157,585							157,585
256	Support Services - Business										
257	Direction of Business Support Services	2510		41,485							41,485
258	Fiscal Services	2520		45,364							45,364
259	Facilities Acquisition & Construction Services	2530									0
260	Operation & Maintenance of Plant Service	2540		595,128							595,128
261	Pupil Transportation Services	2550									0
262	Food Services	2560		7,008							7,008
263	Internal Services	2570		32,960							32,960
264	Total Support Services - Business	2500		721,945							721,945

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
265	Support Services - Central										
266	Direction of Central Support Services	2610									0
267	Planning, Research, Development & Evaluation Services	2620									0
268	Information Services	2630									0
269	Staff Services	2640		34,498							34,498
270	Data Processing Services	2660		144,963							144,963
271	Total Support Services - Central	2600		179,461							179,461
272	Other Support Services (Describe & Itemize)	2900									0
273	Total Support Services	2000		1,576,648							1,576,648
274	COMMUNITY SERVICES (MR/SS)	3000		630							630
275	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
276	Payments for Special Education Programs	4120		1							1
277	Payments for CTE Programs	4140									0
278	Total Payments to Other Districts & Govt Units	4000		1							1
279	DEBT SERVICE (MR/SS)										
280	Debt Service - Interest on Short-Term Debt										
281	Tax Anticipation Warrants	5110									0
282	Tax Anticipation Notes	5120									0
283	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
284	State Aid Anticipation Certificates	5140									0
285	Other (Describe & Itemize)	5150									0
286	Total Debt Service	5000						0			0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
288	Total Direct Disbursements/Expenditures			2,748,496				0			2,748,496
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,450,972
290											
291	60 - CAPITAL PROJECTS (CP)										
292	SUPPORT SERVICES (CP)										
293	Support Services - Business										
294	Facilities Acquisition & Construction Services	2530									0
295	Other Support Services (Describe & Itemize)	2900									0
296	Total Support Services	2000	0	0	0	0	0	0	0	0	0
297	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
298	Payments to Other Govt Units (In-State)										0
299	Payments to Other Govt Units (In-State)	4100									0
300	Payment for Special Education Programs	4120									0
301	Payment for CTE Programs	4140									0
302	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
303	Total Payments to Other Districts & Govt Units	4000			0			0			0
304	PROVISION FOR CONTINGENCIES (CP)	6000									0
305	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
307											
308	70 WORKING CASH FUND (WC)										
309											
310	80 - TORT FUND (TF)										
311	SUPPORT SERVICES - GENERAL ADMINISTRATION										
312	Claims Paid from Self Insurance Fund	2361									0
313	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
314	Unemployment Insurance Payments	2363									0
315	Insurance Payments (regular or self-insurance)	2364			1,255,928						1,255,928
316	Risk Management and Claims Services Payments	2365									0
317	Judgment and Settlements	2366									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
319	Reciprocal Insurance Payments	2368									0
320	Legal Service	2369									0
321	Property Insurance (Building & Grounds)	2371									0
322	Vehicle Insurance (Transportation)	2372									0
323	Total Support Services - General Administration	2000	0	0	1,255,928	0	0	0	0		1,255,928
324	DEBT SERVICE (TF)										
325	Debt Service - Interest on Short-Term Debt										
326	Tax Anticipation Warrants	5110									0
327	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
328	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
329	Total Debt Service	5000						0			0
330	PROVISION FOR CONTINGENCIES (TF)	6000									0
331	Total Direct Disbursements/Expenditures		0	0	1,255,928	0	0	0	0		1,255,928
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										210,252
333											
334	80 - FIRE PREVENTION & SAFETY FUND (FP&S)										
335	SUPPORT SERVICES (FP&S)										
336	Support Services - Business										
337	Facilities Acquisition & Construction Services	2530									0
338	Operation & Maintenance of Plant Service	2540					56,645				56,645
339	Total Support Services - Business	2500	0	0	0	0	56,645	0	0		56,645
340	Other Support Services (Describe & Itemize)	2900									0
341	Total Support Services	2000	0	0	0	0	56,645	0	0		56,645
342	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
343	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
344	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
345	DEBT SERVICE (FP&S)										
346	Debt Service - Interest on Short-Term Debt										
347	Tax Anticipation Warrants	5110									0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
349	Total Debt Service - Interest on Short-Term Debt	5100						0			0
350	Debt Service - Interest on Long-Term Debt	5200									0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
351											0
352	Total Debt Service	5000						0			0
353	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
354	Total Direct Disbursements/Expenditures		0	0	0	0	56,645	0	0		56,645
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										4,985

This page is provided for detailed itemizations as requested within the body of the Report.

1. Fund 10 - Revenue 1999 - Miscellaneous Local revenue and Donations
2. Fund 10 - Revenue 3999 - Anticipated State Library Grant
3. Fund 10 - Revenue 4999 - Anticipated Grant funds
4. Fund 20 - Revenue 1999 - Miscellaneous Local revenue
5. Fund 70 - Revenue 3999 - Allocated State funds (General State Aid)
6. Fund 10 - Expenditure 2190 - Anticipated OT/PT service costs
7. Fund 50 - Expenditure 2190 - Anticipated OT/PT service costs

	A	B	C	D	E	F
1						
2	<i>Crystal Lake School District 47 44-063-0470-04</i>					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	69,773,681	8,524,846	4,248,249	2,037,493	84,584,269
6	Direct Expenditures	68,732,869	7,975,077	4,756,988		81,464,934
7	Difference	1,040,812	549,769	(508,739)	2,037,493	3,119,335
8	Estimated Fund Balance - June 30, 2016	18,337,981	1,451,455	6,539,549	15,988,246	42,317,231
9	Balanced budget, no deficit reduction plan is required.					
10						
11						
12	<i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2015-16 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</i>					
13	<i>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.</i>					
14	<i>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2014-2015 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</i>					
15	<i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i>					

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	C	D	E	F	G
1	Crystal Lake School District 47 44-063-0470-04 District Number		DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3			FY2015-16				
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		18,534,750	767,587	7,048,288	14,083,701	40,434,326
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	55,948,613	8,049,846	2,223,877	163,018	66,385,354
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	9,869,290	475,000	2,024,372	1,874,475	14,243,137
12	FEDERAL SOURCES	4000	3,955,778	0	0	0	3,955,778
13	Total Receipts/Revenues		69,773,681	8,524,846	4,248,249	2,037,493	84,584,269
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	46,600,762				46,600,762
16	SUPPORT SERVICES	2000	19,876,628	7,975,077	4,742,610		32,594,315
17	COMMUNITY SERVICES	3000	109,057	0	0		109,057
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	2,146,422	0	14,378		2,160,800
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		68,732,869	7,975,077	4,756,988		81,464,934
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		1,040,812	549,769	(508,739)	2,037,493	3,119,335
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	134,099	0	0	134,099
25	OTHER USES OF FUNDS (8000)		1,237,581	0	0	132,948	1,370,529
26	TOTAL OTHER SOURCES/USES OF FUNDS		(1,237,581)	134,099	0	(132,948)	(1,236,430)
27	ESTIMATED ENDING FUND BALANCE		18,337,981	1,451,455	6,539,549	15,988,246	42,317,231

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	H	I	J	K	L
1	Crystal Lake School District 47 44-063-0470-04 District Number		ESTIMATED BUDGET				
2			FY2016-17				
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		18,337,981	1,451,455	6,539,549	15,988,246	42,317,231
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		18,337,981	1,451,455	6,539,549	15,988,246	42,317,231

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	M	N	O	P	Q
1	Crystal Lake School District 47 44-063-0470-04 <i>District Number</i>		ESTIMATED BUDGET				
2			FY2017-18				
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		18,337,981	1,451,455	6,539,549	15,988,246	42,317,231
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		18,337,981	1,451,455	6,539,549	15,988,246	42,317,231

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1	Crystal Lake School District 47 44-063-0470-04 District Number		ESTIMATED BUDGET FY2018-19				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		18,337,981	1,451,455	6,539,549	15,988,246	42,317,231
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		18,337,981	1,451,455	6,539,549	15,988,246	42,317,231

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	W	X	Y	Z
1			SUMMARY			
2			BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
3	Crystal Lake School District 47	44-063-0470-04	ESTIMATED BUDGET			
4	District Number		Date of Adoption:			
5			(Enter as MM/DD/YY)			
6			FY2015-16	FY2016-17	FY2017-18	FY2018-19
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		40,434,326	42,317,231	42,317,231	42,317,231
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	66,385,354	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	14,243,137	0	0	0
12	FEDERAL SOURCES	4000	3,955,778	0	0	0
13	Total Receipts/Revenues		84,584,269	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	46,600,762	0	0	0
16	SUPPORT SERVICES	2000	32,594,315	0	0	0
17	COMMUNITY SERVICES	3000	109,057	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	2,160,800	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		81,464,934	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		3,119,335	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		134,099	0	0	0
25	OTHER USES OF FUNDS (8000)		1,370,529	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(1,236,430)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		42,317,231	42,317,231	42,317,231	42,317,231

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2016 through Fiscal Year 2019

Crystal Lake School District 47 44-063-0470-04

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. For additional information, please see:

<http://www.isbe.net/sfms/budget/default.htm>

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

- 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:

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(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 FY2016 budgeted expenditures over FY2015 actual 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 may 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: **Crystal Lake School District 47**

RCDT Number: **44-063-0470-04**

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2015			Budgeted Expenditures, Fiscal Year 2016		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	478,021		478,021	279,631		279,631
2. Special Area Administration Services	2330	16,121		16,121	0		0
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	307,847		307,847	319,421	0	319,421
5. Internal Services	2570	252,821		252,821	317,783		317,783
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		1,054,810	0	1,054,810	916,835	0	916,835
9. Estimated Percent Increase (Decrease) for FY2016 (Budgeted) over FY2015 (Actual)							-13%

Crystal Lake School District 47 44-063-0470-04

See: School Code, Section 10-20.21 - Contracts

[illegible]

Reference Description

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

STATE OF ILLINOIS)

COUNTY OF MCHENRY)

SECRETARY'S CERTIFICATE

I, Clare Bourne, the duly qualified and acting Secretary of the Board of Education of Community Consolidated School District 47, McHenry County, Illinois, do hereby certify that attached hereto is a true and correct complete copy of the Budget for the 2015-2016 Fiscal Year as adopted by said Board of Education at a meeting held on the 21st day of September 2015, at which meeting a quorum of said Board of Education was present.

I do further certify that the deliberations of the Board on the adoption of said Budget was conducted openly, that the vote on the adoption of said Budget was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the School Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the passage of said Resolution.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 21st day of September 2015.

Clare J. Bourne

Clare Bourne
Secretary, Board of Education

Catherine A. Nelson

Catherine A. Nelson
Assistant Superintendent of Business, CSBO