

To: Laurie Heinz, Superintendent
Board of Education

APPENDIX 2

From: Luann Kolstad, Chief School Business Official

Subject: Adoption of FY16 District 64 Budget (**Action Item 15-09-02**)

Date: September 28, 2015

At two Committee of the Whole meetings in August and September, the board took a deep dive into each Funds budget. The administration reviewed with the board the new account structure, which will provide the board the ability to track, costs for individual programs within the District.

The action the board takes tonight to adopt the 2015-16 budget is the culmination of work that began in February 2015 when the administration reviewed their enrollment projections and set staffing based on these projections.

Attached to this report are two additional spreadsheets:

- 2015-2016 Adopted Fund Balance, June 30, 2016 – Quick snapshot of our projected Fund Balance on June 30, 2016.
- Adopted 2015-16 Budget Variances – This document shows the 2014-15 Adopted Budget, but compares the 2014-15 Unaudited Actuals to the 2015-16 Adopted Budget. The Unaudited Actuals provide a clearer picture of the variances with the 2015-16 Adopted Budget since the Unaudited Actuals actually represent what transpired during 2014-15.

Based on the Fund Balance Projections for 2015-16, the District's Operating Fund Balance is projected to be approximately 73.73% or 267 Days Cash on Hand on June 30, 2016. The administration will be monitoring this amount throughout the fiscal year.

ADOPTION OF THE 2015-16 BUDGET

The budget being presented for adoption this evening represents the administrations best estimate of revenues and expenditures for the 2015-16 fiscal year.

ACTION ITEM 15-09-02

I move that the Board of Education of Community Consolidated School District 64, Park Ridge-Niles, Illinois, adopt the Budget for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016, as presented.

Moved by: _____ Seconded by: _____

AYES:

NAYES:

PRESENT:

ABSENT:

9/28/2015

STATE OF ILLINOIS)
)
COUNTY OF COOK) SS

I, the undersigned, do hereby certify that I am the duly appointed Superintendent of the Schools of Park Ridge – Niles School District 64, County of Cook, and State of Illinois.

I do further certify that the foregoing budget is a full, true and complete copy of the 2015-2016 Budget adopted by the Board of Education at its regular meeting on the 28th day of September 2015, and shows an estimate of anticipated revenues for the fiscal year, July 1, 2015 – June 30, 2016 true to the best of my knowledge.

IN WITNESS WHEREOF, I have hereunto affixed my official signature at Park Ridge, Illinois this 28th day of September 2015.

Laurie Heinz

Superintendent of Schools
Park Ridge – Niles School District 64
County of Cook
State of Illinois

STATE OF ILLINOIS)
)
COUNTY OF COOK) SS

I, the undersigned, do hereby certify that I am the duly elected Secretary of the Board of Education of Park Ridge – Niles School District 64, County of Cook, and State of Illinois. I do further certify that the foregoing budget is a full, true and complete copy of the 2015-2016 Budget adopted by the Board of Education at its regular meeting on the 28th day of September 2015.

IN WITNESS WHEREOF, I have hereunto affixed my official signature at Park Ridge, Illinois this 28th day of September 2015.

Vicki Lee

Secretary, Board of Education
Park Ridge – Niles School District 64
County of Cook
State of Illinois

Park Ridge - Niles Community Consolidated School District 64
2015-2016 Adopted Fund Balance June 30, 2016

Fund	Unaudited Fund Balance June 30, 2015	2015-2016 Tentative Revenue Budget	2015-2016 Tentative Expenditure Budget	Projected Fund Balance June 30, 2016
Education	\$ 26,063,112	\$ 59,828,467	\$ 59,384,179	\$ 26,507,400
Operations & Maintenance	\$ 3,905,790	\$ 8,035,624	\$ 5,271,335	\$ 6,670,079
Transportation	\$ 2,504,449	\$ 1,678,328	\$ 2,227,145	\$ 1,955,632
Tort Immunity	\$ 1,072,144	\$ 653,715	\$ 743,126	\$ 982,733
Retirement (IMRF & SS)	\$ 700,650	\$ 2,211,861	\$ 2,335,245	\$ 577,266
Working Cash	\$ 14,637,563	\$ 594,810	\$ -	\$ 15,232,373
Transfers/Sources/Uses			\$ 196,807	-\$ 196,807
Total Operating Funds	\$ 48,883,708	\$ 73,002,805	\$ 70,157,837	\$ 51,728,676
Capital Projects	\$ 4,176,494	\$ -	\$ 3,907,359	\$ 269,135
Debt Service	\$ 3,743,955	\$ 3,511,708	\$ 3,300,295	\$ 3,955,368.00
Transfers/Sources/Uses			\$ 196,807	\$ 196,807.00
Total All-Funds	\$ 56,804,157	\$ 76,514,513	\$ 77,365,491	\$ 55,953,179

Fund Balance Objective at Fiscal Year End = 33% (4-months (120 days) of operating expenses)

**Operating Fund Balance as % of
Expenditures**

73.73%

Days Cash on Hand

267

Park Ridge Niles School District 64
Adopted 2015-16 Budget Variances

Fund	2014-15 Adopted Budget	Unaudited 2014-15 Actuals	2015-16 Adopted Budget	2015-16 Budget vs. 2014-15 Actual	% Change Budget vs. Actual
EXPENDITURES					
Education	\$ 58,684,143	\$ 57,410,547	\$ 59,580,986	\$ 2,170,439	3.78%
Operations & Maintenance	\$ 5,252,127	\$ 5,264,582	\$ 5,271,335	\$ 6,753	0.13%
Transportation	\$ 1,881,450	\$ 2,176,567	\$ 2,227,145	\$ 50,578	2.32%
IMRF/SS	\$ 2,542,730	\$ 2,310,222	\$ 2,335,245	\$ 25,023	1.08%
Working Cash	\$ 160,010	\$ 161,515	\$ -	-\$ 161,515	
Tort Immunity	\$ 1,027,539	\$ 978,996	\$ 743,126	-\$ 235,870	-24.09%
TOTAL EXPENDITURES:	\$ 69,547,999	\$ 68,302,429	\$ 70,157,837	\$ 1,855,408	2.72%
REVENUES:					
Education	\$ 57,615,286	\$ 57,374,544	\$ 59,828,457	\$ 2,453,913	4.28%
Operations & Maintenance	\$ 7,012,634	\$ 7,668,410	\$ 8,035,624	\$ 367,214	4.79%
Transportation	\$ 1,741,369	\$ 1,467,028	\$ 1,678,328	\$ 211,300	14.40%
IMRF/SS	\$ 2,521,794	\$ 2,260,853	\$ 2,211,861	-\$ 48,992	-2.17%
Working Cash	\$ 577,010	\$ 569,505	\$ 594,810	\$ 25,305	4.44%
Tort Immunity	\$ 720,615	\$ 619,226	\$ 653,715	\$ 34,489	5.57%
TOTAL REVENUES:	\$ 70,188,708	\$ 69,959,566	\$ 73,002,795	\$ 3,043,229	4.35%

Education Fund Actuals and Budget contain copier lease amounts, \$154,628 and \$196,807 respectfully.

Revised 9/28/15

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: _____ Park Ridge-Niles CCSD 64
District RCDT No: _____ 05-016-0640-04

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 _____ Park Ridge-Niles CCSD 64 _____, County of _____ Cook _____,
State of Illinois, for the Fiscal Year beginning _____ July 1, 2015 _____ and ending _____ June 30, 2016 _____.

WHEREAS the Board of Education of _____ Park Ridge-Niles CCSD 64 _____,
County of _____ Cook _____, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary
of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the _____ 28th _____ 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 _____ 28th _____
day of _____ September _____, 20 _____ 15 _____ by a roll call vote of _____ Yeas, and _____ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:

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

- (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://sec1.isbe.net/attachmgr/default.aspx> The electronic version does not require member signatures.

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(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	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2015 ¹		26,063,112	3,905,790	3,743,955	2,504,449	700,650	4,176,493	14,637,563	1,072,144	0	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	54,633,296	8,035,624	3,314,901	1,172,323	2,211,861	0	594,810	653,715	0	
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	3,549,906	0	0	506,005	0	0	0	0	0	
8	FEDERAL SOURCES	4000	1,645,265	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		59,828,467	8,035,624	3,314,901	1,678,328	2,211,861	0	594,810	653,715	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	15,000,000									
11	Total Receipts/Revenues		74,828,467	8,035,624	3,314,901	1,678,328	2,211,861	0	594,810	653,715	0	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	41,413,434				933,300					
14	SUPPORT SERVICES	2000	16,701,342	5,271,335		2,053,045	1,368,245	3,907,359		743,126	0	
15	COMMUNITY SERVICES	3000	395,903	0		174,100	33,700					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	873,500	0	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	3,300,295	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		59,384,179	5,271,335	3,300,295	2,227,145	2,335,245	3,907,359		743,126	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	15,000,000	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		74,384,179	5,271,335	3,300,295	2,227,145	2,335,245	3,907,359		743,126	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		444,288	2,764,289	14,606	(548,817)	(123,384)	(3,907,359)	594,810	(89,411)	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			166,455							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			30,352							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	0	196,807	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(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	
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							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
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	166,455									
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	30,352									
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										
79	Total Other Uses of Funds ⁹		196,807	0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		(196,807)	0	196,807	0	0	0	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2016		26,310,593	6,670,079	3,955,368	1,955,632	577,266	269,134	15,232,373	982,733	0	0

SUMMARY OF EXPENDITURES (by Major Object)												
	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
86	Object Name											
87	Salaries	100	46,232,717	2,709,187		65,075		0		0	0	49,006,979
88	Employee Benefits	200	6,473,184	391,835		2,670	2,335,245	0		5,000	0	9,207,934
89	Purchased Services	300	2,808,283	797,595	0	2,159,400		165,000		738,126	0	6,668,404
90	Supplies & Materials	400	1,924,399	1,043,968		0		0		0	0	2,968,367
91	Capital Outlay	500	127,935	328,750		0		3,742,359		0	0	4,199,044
92	Other Objects	600	1,774,661	0	3,300,295	0	0	0		0	0	5,074,956
93	Non-Capitalized Equipment	700	43,000	0		0		0		0	0	43,000
94	Termination Benefits	800	0	0		0						0
95	Total Expenditures		59,384,179	5,271,335	3,300,295	2,227,145	2,335,245	3,907,359		743,126	0	77,168,684

SUMMARY OF CASH TRANSACTIONS

1	A	B	C	D	E	F	G	H	I	J	K
2	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		26,063,112	3,905,790	3,743,955	2,504,449	700,650	4,176,493	14,637,563	1,072,144	0
4	Total Direct Receipts & Other Sources ⁸		59,828,467	8,035,624	3,511,708	1,678,328	2,211,861	0	594,810	653,715	0
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		59,828,467	8,035,624	3,511,708	1,678,328	2,211,861	0	594,810	653,715	0
12	Total Amount Available		85,891,579	11,941,414	7,255,663	4,182,777	2,912,511	4,176,493	15,232,373	1,725,859	0
13	Total Direct Disbursements & Other Uses ⁹		59,580,986	5,271,335	3,300,295	2,227,145	2,335,245	3,907,359	0	743,126	0
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		59,580,986	5,271,335	3,300,295	2,227,145	2,335,245	3,907,359	0	743,126	0
21	ENDING CASH BALANCE ON HAND June 30, 2016 ⁷		26,310,593	6,670,079	3,955,368	1,955,632	577,266	269,134	15,232,373	982,733	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
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	48,445,000	7,670,000	3,309,000	1,094,200	1,246,200		418,000	647,100	
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	1,768,100								
8	FICA and Medicare Only Levies	1150					836,400				
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		50,213,100	7,670,000	3,309,000	1,094,200	2,082,600	0	418,000	647,100	0
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	1,042,602				125,931				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		1,042,602	0	0	0	125,931	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311	80,000								
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	225,220								
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		305,220								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				18,205					
43	Regular Transportation Fees from Other Districts (In State)	1412				35,185					
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

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
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
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					53,390					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	302,786	13,925	5,901	24,733	3,330		176,810	5,890	
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		302,786	13,925	5,901	24,733	3,330	0	176,810	5,890	0
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	589,200								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		589,200								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	22,400								
78	Admissions - Other	1719									
79	Fees	1720	41,387								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	4,000								
82	Total District/School Activity Income		67,787	0							
83	TEXTBOOK Income										
84	Rentals - Regular Textbooks	1811	1,019,976								
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		1,019,976								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		53,248							
96	Contributions and Donations from Private Sources	1920	500								
97	Impact Fees from Municipal or County Governments	1930	374,925								
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	12,000							500	
100	Payments of Surplus Moneys from TIF Districts	1960	700,000	215,972							
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	5,200	82,479						225	
108	Total Other Revenue from Local Sources		1,092,625	351,699	0	0	0	0	0	725	0
109	Total Receipts/Revenues from Local Sources	1000	54,633,296	8,035,624	3,314,901	1,172,323	2,211,861	0	594,810	653,715	0

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	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
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	1,573,205								
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		1,573,205	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	416,430								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	511,376								
126	Special Education - Personnel	3110	1,045,190								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		1,972,996	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									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		0				0				
145	State Free Lunch & Breakfast	3360	560								
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				28,153					
152	Transportation - Special Education	3510				477,852					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		506,005	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									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K	
2	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	
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	3,145									
172	Total Restricted Grants-In-Aid		1,976,701	0	0	506,005	0	0	0	0	0	
173	Total Receipts/Revenues from State Sources	3000	3,549,906	0	0	506,005	0	0	0	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										
195	Special Milk Program	4215	37,100									
196	School Breakfast Program	4220										
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		37,100				0					
202	TITLE I											
203	Title I - Low Income	4300	300,000									
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		300,000	0		0	0					

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	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
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	17,480								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through	4620	1,045,108								
221	Federal Special Education - IDEA Room & Board	4625									
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		1,062,588	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									
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	0	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									
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower - Professional Development Formula	4930									

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
268	Title II - Teacher Quality	4932	70,185								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	76,055								
271	Medicaid Matching Funds - Fee-For-Service Program	4992	99,337								
272	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999									
273	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,645,265	0	0	0	0	0		0	0
274	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,645,265	0	0	0	0	0	0	0	0
275	TOTAL DIRECT RECEIPTS/REVENUES		59,828,467	8,035,624	3,314,901	1,678,328	2,211,861	0	594,810	653,715	0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	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
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	25,075,820	2,763,015	66,066	530,943	10,000	10,945	31,000	0	28,487,789
6	Tuition Payment to Charter Schools	1115			26,200						26,200
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	6,004,060	1,053,451	48,326	185,000	30,000				7,320,837
9	Special Education Programs Pre-K	1225	785,146	55,853		26,000					866,999
10	Remedial and Supplemental Programs K-12	1250	129,352	72,024	3,948	24,156		16,167			245,647
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	1,065,000	17,600	4,750	62,788					1,150,138
14	Interscholastic Programs	1500	146,000	1,900	11,600	8,900	1,000	2,900			172,300
15	Summer School Programs	1600	317,500		2,000	9,500					329,000
16	Gifted Programs	1650	1,235,700	154,267	3,000	16,985		209			1,410,161
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	594,000	55,563	2,300	2,500					654,363
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912						750,000			750,000
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Total Instruction¹⁴	1000	35,352,578	4,173,673	168,190	866,772	41,000	780,221	31,000	0	41,413,434
34	SUPPORT SERVICES (ED)										
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110	948,000	86,381		70,450					1,104,831
37	Guidance Services	2120	159,000	11,438		2,900					173,338
38	Health Services	2130	967,021	593,000	101,470	10,000	1,535				1,673,026
39	Psychological Services	2140	412,596	29,827	1,795						444,218
40	Speech Pathology & Audiology Services	2150	1,127,000	172,366	500	1,000					1,300,866
41	Other Support Services - Pupils (Describe & Itemize)	2190	422,500	200	21,000	11,000					454,700
42	Total Support Services - Pupil	2100	4,036,117	893,212	124,765	95,350	1,535	0	0	0	5,150,979
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210	618,081	90,468	329,895	47,300		5,940			1,091,684
45	Educational Media Services	2220	2,014,661	203,402	306,142	764,915	71,900				3,361,020
46	Assessment & Testing	2230				2,000					2,000
47	Total Support Services - Instructional Staff	2200	2,632,742	293,870	636,037	814,215	71,900	5,940	0	0	4,454,704
48	Support Services - General Administration										
49	Board of Education Services	2310		250,330	334,800	20,250		16,000			621,380
50	Executive Administration Services	2320	280,020	52,223	40,660	4,500		3,500			380,903
51	Special Area Administration Services	2330	352,915	75,907	12,697	1,000					442,519
52	Tort Immunity Services	2360 - 2370									0
53	Total Support Services - General Administration	2300	632,935	378,460	388,157	25,750	0	19,500	0	0	1,444,802
54	Support Services - School Administration										
55	Office of the Principal Services	2410	2,134,194	477,457	96,898	13,712			12,000		2,734,261
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	2,134,194	477,457	96,898	13,712	0	0	12,000	0	2,734,261

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	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
58	Support Services - Business										
59	Direction of Business Support Services	2510	172,234	21,200	4,160						197,594
60	Fiscal Services	2520	413,200	117,755	113,840	10,500	13,500	137,500			806,295
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550									0
63	Food Services	2560			575,003	6,000					581,003
64	Internal Services	2570			150,700	73,500					224,200
65	Total Support Services - Business	2500	585,434	138,955	843,703	90,000	13,500	137,500	0	0	1,809,092
66	Support Services - Central										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630	114,100	6,124	354,373						474,597
70	Staff Services	2640	400,517	88,230	142,660	1,500					632,907
71	Data Processing Services	2660									0
72	Total Support Services - Central	2600	514,617	94,354	497,033	1,500	0	0	0	0	1,107,504
73	Other Support Services (Describe & Itemize)	2900									0
74	Total Support Services	2000	10,536,039	2,276,308	2,586,593	1,040,527	86,935	162,940	12,000	0	16,701,342
75	COMMUNITY SERVICES (ED)	3000	344,100	23,203	11,500	17,100					395,903
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			42,000						42,000
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			42,000			0			42,000
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220						831,500			831,500
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						831,500			831,500
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			42,000			831,500			873,500
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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	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
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		46,232,717	6,473,184	2,808,283	1,924,399	127,935	1,774,661	43,000	0	59,384,179
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										444,288
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			20,000		50,000				70,000
124	Operation & Maintenance of Plant Services	2540	2,709,187	391,835	777,595	1,043,968	278,750				5,201,335
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	2,709,187	391,835	797,595	1,043,968	328,750	0	0	0	5,271,335
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	2,709,187	391,835	797,595	1,043,968	328,750	0	0	0	5,271,335
130	COMMUNITY SERVICES (O&M)										
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		2,709,187	391,835	797,595	1,043,968	328,750	0	0	0	5,271,335
151	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,764,289
152											
153	30 - DEBT SERVICE FUND (DS)										
154	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000						0			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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	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
163	Debt Service - Interest on Long-Term Debt	5200						523,488			523,488
164	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						2,766,807			2,766,807
165	Debt Service Other (Describe & Itemize)	5400						10,000			10,000
166	Total Debt Service	5000			0			3,300,295			3,300,295
167	PROVISION FOR CONTINGENCIES (DS)	6000									0
168	Total Direct Disbursements/Expenditures				0			3,300,295			3,300,295
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										14,606
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	65,075	2,670	1,985,300						2,053,045
177	Other Support Services (Describe & Itemize)	2900									0
178	Total Support Services	2000	65,075	2,670	1,985,300	0	0	0	0	0	2,053,045
179	COMMUNITY SERVICES (TR)										
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									0
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			0			0			0
189	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
190	Total Payments to Other Districts & Govt Units	4000			0			0			0
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)										
204	Total Direct Disbursements/Expenditures		65,075	2,670	2,159,400	0	0	0	0	0	2,227,145
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(548,817)
206											
207	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
208	INSTRUCTION (MR/SS)										
209	Regular Program	1100		372,900							372,900
210	Pre-K Programs	1125		3,400							3,400
211	Special Education Programs (Functions 1200-1220)	1200		437,500							437,500
212	Special Education Programs Pre-K	1225		70,200							70,200
213	Remedial and Supplemental Programs K-12	1250									0
214	Remedial and Supplemental Programs Pre-K	1275									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	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
215	Adult/Continuing Education Programs	1300									0
216	CTE Programs	1400		15,500							15,500
217	Interscholastic Programs	1500		4,150							4,150
218	Summer School Programs	1600									0
219	Gifted Programs	1650		20,950							20,950
220	Driver's Education Programs	1700									0
221	Bilingual Programs	1800		8,700							8,700
222	Truant Alternative & Optional Programs	1900									0
223	Total Instruction	1000		933,300							933,300
224	SUPPORT SERVICES (MR/SS)										
225	Support Services - Pupil										
226	Attendance & Social Work Services	2110		14,000							14,000
227	Guidance Services	2120		2,400							2,400
228	Health Services	2130		135,190							135,190
229	Psychological Services	2140		5,700							5,700
230	Speech Pathology & Audiology Services	2150		16,400							16,400
231	Other Support Services - Pupils (Describe & Itemize)	2190		1,750							1,750
232	Total Support Services - Pupil	2100		175,440							175,440
233	Support Services - Instructional Staff										
234	Improvement of Instruction Services	2210		39,900							39,900
235	Educational Media Services	2220		186,940							186,940
236	Assessment & Testing	2230									0
237	Total Support Services - Instructional Staff	2200		226,840							226,840
238	Support Services - General Administration										
239	Board of Education Services	2310		59,000							59,000
240	Executive Administration Services	2320		18,825							18,825
241	Special Area Administrative Services	2330		30,900							30,900
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		108,725							108,725
252	Support Services - School Administration										
253	Office of the Principal Services	2410		151,100							151,100
254	Other Support Services - School Administration (Describe & Itemize)	2490									0
255	Total Support Services - School Administration	2400		151,100							151,100
256	Support Services - Business										
257	Direction of Business Support Services	2510		2,500							2,500
258	Fiscal Services	2520		87,500							87,500
259	Facilities Acquisition & Construction Services	2530									0
260	Operation & Maintenance of Plant Service	2540		543,500							543,500
261	Pupil Transportation Services	2550		6,400							6,400
262	Food Services	2560									0
263	Internal Services	2570									0
264	Total Support Services - Business	2500		639,900							639,900

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	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
265	Support Services - Central										
266	Direction of Central Support Services	2610									0
267	Planning, Research, Development & Evaluation Services	2620									0
268	Information Services	2630		24,990							24,990
269	Staff Services	2640		41,250							41,250
270	Data Processing Services	2660									0
271	Total Support Services - Central	2600		66,240							66,240
272	Other Support Services (Describe & Itemize)	2900									0
273	Total Support Services	2000		1,368,245							1,368,245
274	COMMUNITY SERVICES (MR/SS)	3000		33,700							33,700
275	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
276	Payments for Special Education Programs	4120									0
277	Payments for CTE Programs	4140									0
278	Total Payments to Other Districts & Govt Units	4000		0							0
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			2,335,245				0			2,335,245
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(123,384)
290											
291	60 - CAPITAL PROJECTS (CP)										
292	SUPPORT SERVICES (CP)										
293	Support Services - Business										
294	Facilities Acquisition & Construction Services	2530			165,000		3,742,359				3,907,359
295	Other Support Services (Describe & Itemize)	2900									0
296	Total Support Services	2000	0	0	165,000	0	3,742,359	0	0		3,907,359
297	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
298	Payments to Other Govt Units (In-State)										
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	165,000	0	3,742,359	0	0		3,907,359
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,907,359)
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			574,292						574,292
314	Unemployment Insurance Payments	2363		5,000							5,000
315	Insurance Payments (regular or self-insurance)	2364			163,834						163,834
316	Risk Management and Claims Services Payments	2365									0
317	Judgment and Settlements	2366									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	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
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	5,000	738,126	0	0	0	0		743,126
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 or 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	5,000	738,126	0	0	0	0		743,126
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(89,411)
333											
334	90 - 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									0
339	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
340	Other Support Services (Describe & Itemize)	2900									0
341	Total Support Services	2000	0	0	0	0	0	0	0		0
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	5300									0
351	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)										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	0	0	0		0
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

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

- 1.
- 2.
- 3.
- 4.

	A	B	C	D	E	F
1						
2	Park Ridge-Niles CCSD 64 05-016-0640-04					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	59,828,467	8,035,624	1,678,328	594,810	70,137,229
6	Direct Expenditures	59,384,179	5,271,335	2,227,145		66,882,659
7	Difference	444,288	2,764,289	(548,817)	594,810	3,254,570
8	Estimated Fund Balance - June 30, 2016	26,310,593	6,670,079	1,955,632	15,232,373	50,168,677
9	Balanced budget, no deficit reduction plan is required.					
10						
11						
12	<p><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></p>					
13	<p>Note: <i>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></p>					
14	<p><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></p>					
15	<p><i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i></p>					

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

	A	B	C	D	E	F	G
1			DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3	Park Ridge-Niles CCSD 64		FY2015-16				
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		26,063,112	3,905,790	2,504,449	14,637,563	47,110,914
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	54,633,296	8,035,624	1,172,323	594,810	64,436,053
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	3,549,906	0	506,005	0	4,055,911
12	FEDERAL SOURCES	4000	1,645,265	0	0	0	1,645,265
13	Total Receipts/Revenues		59,828,467	8,035,624	1,678,328	594,810	70,137,229
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	41,413,434				41,413,434
16	SUPPORT SERVICES	2000	16,701,342	5,271,335	2,053,045		24,025,722
17	COMMUNITY SERVICES	3000	395,903	0	174,100		570,003
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	873,500	0	0		873,500
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		59,384,179	5,271,335	2,227,145		66,882,659
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		444,288	2,764,289	(548,817)	594,810	3,254,570
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		196,807	0	0	0	196,807
26	TOTAL OTHER SOURCES/USES OF FUNDS		(196,807)	0	0	0	(196,807)
27	ESTIMATED ENDING FUND BALANCE		26,310,593	6,670,079	1,955,632	15,232,373	50,168,677

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1			ESTIMATED BUDGET FY2016-17				
2							
3	Park Ridge-Niles CCSD 64	05-016-0640-04					
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		26,310,593	6,670,079	1,955,632	15,232,373	50,168,677
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		26,310,593	6,670,079	1,955,632	15,232,373	50,168,677

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1			ESTIMATED BUDGET FY2017-18				
2							
3	Park Ridge-Niles CCSD 64	05-016-0640-04					
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		26,310,593	6,670,079	1,955,632	15,232,373	50,168,677
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		26,310,593	6,670,079	1,955,632	15,232,373	50,168,677

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1			ESTIMATED BUDGET FY2018-19				
2							
3	Park Ridge-Niles CCSD 64	05-016-0640-04					
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		26,310,593	6,670,079	1,955,632	15,232,373	50,168,677
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		26,310,593	6,670,079	1,955,632	15,232,373	50,168,677

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

	A	B	W	X	Y	Z
1			SUMMARY			
2			BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
3	Park Ridge-Niles CCSD 64 05-016-0640-04		ESTIMATED BUDGET			
4	<i>District Number</i>		<i>Date of Adoption:</i>			
5			<i>(Enter as MM/DD/YY)</i>			
6			FY2015-16	FY2016-17	FY2017-18	FY2018-19
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		47,110,914	50,168,677	50,168,677	50,168,677
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	64,436,053	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	4,055,911	0	0	0
12	FEDERAL SOURCES	4000	1,645,265	0	0	0
13	Total Receipts/Revenues		70,137,229	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	41,413,434	0	0	0
16	SUPPORT SERVICES	2000	24,025,722	0	0	0
17	COMMUNITY SERVICES	3000	570,003	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	873,500	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		66,882,659	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		3,254,570	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		196,807	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(196,807)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		50,168,677	50,168,677	50,168,677	50,168,677

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

Park Ridge-Niles CCSD 64 05-016-0640-04

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)
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School District Name: Park Ridge-Niles CCSD 64
 RCDT Number: 05-016-0640-04

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	357,038		357,038	380,903		380,903
2. Special Area Administration Services	2330	442,596		442,596	442,519		442,519
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510	232,390		232,390	197,594	0	197,594
5. Internal Services	2570	234,597		234,597	224,200		224,200
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		1,266,621	0	1,266,621	1,245,216	0	1,245,216
9. Estimated Percent Increase (Decrease) for FY2016 (Budgeted) over FY2015 (Actual)							-2%

REPORTING OF PUBLIC VENDOR CONTRACTS OF \$1,000 OR MORE

Park Ridge-Niles CCSD 64 05-016-0640-04

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](#)

(Sheet is unprotected and can be re-formatted as needed, but must be used for submission)

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monetary Remunerations Distributed
Color Portraits	Photographic services	15,919		Student activities	

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	
<p>This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Congratulations! You have a balanced budget.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2015 for all Funds(Cells C3 - K3)(Line must have a number or zero)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital 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 Capital 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
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2015, (CashSum 4, 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
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2016, (Page CashSum 4 - 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 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
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

End of Balancing