



Accounting Basis:

SCHOOL DISTRICT BUDGET FORM *
July 1, 2019 - June 30, 2020

Cash
 Accrual

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

District Name: Darien Public School District #61

District RCDT No: 19-022-0610-02

If your FY19 AFR states that you need to do a deficit reduction plan and your FY20 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Darien Public School District #61, County of DuPage,
State of Illinois, for the Fiscal Year beginning July 1, 2019 and ending June 30, 2020.

WHEREAS the Board of Education of Darien Public School District #61,
County of DuPage, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary
of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;
AND WHEREAS a public hearing was held as to such budget on the 23 day of September, 2019,

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, 2019 and ending June 30, 2020.

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 23
day of September, 2019 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
<u>Joan A. Moss</u>	
<u>Paul F. Huber</u>	
<u>Katherine J. Ogura</u>	
<u>Gene Skovort</u>	
<u>Janell Spann</u>	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted to **School Finance Report (SFR)**: <https://sec1.isbe.net/attachmgr/default.aspx>.
The electronic version does not require member signatures, we do not accept PDF copies.

	A	B	C	D	E	F	G	H	I	J	K	L
	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>											
	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		
1	Description: Enter Whole Numbers Only											
2	ESTIMATED BEGINNING FUND BALANCE July 1, 2019 ¹											
3		8,480,631	1,733,352	499,176	838,700	738,921	354,880	1,313,223	0	0		
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	13,462,244	1,162,049	801,618	606,395	815,931	0	0	0	0	0
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	0
7	STATE SOURCES	3000	2,274,577	0	0	610,000	0	0	0	0	0	0
8	FEDERAL SOURCES	4000	1,025,639	0	0	0	0	0	0	0	0	0
9	Total Direct Receipts/Revenues ⁴		16,762,460	1,162,049	801,618	1,216,395	815,931	0	0	0	0	0
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		16,762,460	1,162,049	801,618	1,216,395	815,931	0	0	0	0	0
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	11,498,621				196,590					
14	SUPPORT SERVICES	2000	4,195,581	1,234,932		1,091,006	282,872	90,000		0	0	0
15	COMMUNITY SERVICES	3000	0	0		0	0			0	0	0
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,745,000	0	0	0	0			0	0	0
17	DEBT SERVICES	5000	0	0	767,975	0	0			0	0	0
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0			0	0	0
19	Total Direct Disbursements/Expenditures ⁹		17,439,202	1,234,932	767,975	1,091,006	479,462	90,000		0	0	0
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0			0	0	0
21	Total Disbursements/Expenditures		17,439,202	1,234,932	767,975	1,091,006	479,462	90,000		0	0	0
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(676,742)	(72,883)	33,643	125,389	336,469	(90,000)	0	0	0	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		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										
46	Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0	0

1	A	B	C	D	E	F	G	H	I	J	K	L
	<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: Enter Whole Numbers Only	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										
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										
79	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2020		7,803,889	1,660,469	532,819	964,089	1,075,390	264,880	1,313,223	0	0	0

82	SUMMARY OF EXPENDITURES (by Major Object)											
83			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
84	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
85	Object Name											
86	Salaries	100	11,505,719	510,978		192,378		0		0	0	12,209,075
87	Employee Benefits	200	1,897,786	111,704		30,178	479,462	0		0	0	2,519,130
88	Purchased Services	300	2,526,454	280,700	0	671,450		0		0	0	3,478,604
89	Supplies & Materials	400	586,078	295,050		53,000		0		0	0	934,128
90	Capital Outlay	500	330,310	36,500		144,000		90,000		0	0	600,810
91	Other Objects	600	592,855	0	767,975	0	0	0		0	0	1,360,830
92	Non-Capitalized Equipment	700	0	0	0	0		0		0	0	0
93	Termination Benefits	800	0	0	0	0		0		0	0	0
94	Total Expenditures		17,439,202	1,234,932	767,975	1,091,006	479,462	90,000		0	0	21,102,577

SUMMARY OF CASH TRANSACTIONS

1	A	B	C	D	E	F	G
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security
3	BEGINNING CASH BALANCE ON HAND July 1, 2019 ⁷		8,480,631	1,733,352	499,176	838,700	738,921
4	Total Direct Receipts & Other Sources ⁸		16,762,460	1,162,049	801,618	1,216,395	815,931
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
11	Total Direct Receipts, Other Sources, & Other Receipts		16,762,460	1,162,049	801,618	1,216,395	815,931
12	Total Amount Available		25,243,091	2,895,401	1,300,794	2,055,095	1,554,852
13	Total Direct Disbursements & Other Uses ⁹		17,439,202	1,234,932	767,975	1,091,006	479,462
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
20	Total Direct Disbursements, Other Uses, & Other Disbursements		17,439,202	1,234,932	767,975	1,091,006	479,462
21	ENDING CASH BALANCE ON HAND June 30, 2020 ⁷		7,803,889	1,660,469	532,819	964,089	1,075,390

SUMMARY OF CASH TRANSACTIONS

1	H (60)	I (70)	J (80)	K (90)
2	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	354,880	1,313,223	0	0
4	0	0	0	0
5				
6				
7				
8				
9				
10	0	0	0	0
11	0	0	0	0
12	354,880	1,313,223	0	0
13	90,000	0	0	0
14				
15				
16				
17				
18				
19	0	0	0	0
20	90,000	0	0	0
21	264,880	1,313,223	0	0

	A	B	C	D	E	F	G
1	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)						
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100					
5	Designated Purposes Levies ¹¹ (1110-1120)	-	12,781,230	931,749	801,618	597,782	807,931
6	Leasing Purposes Levy ¹²	1130					
7	Special Education Purposes Levy	1140	107,710				
8	FICA and Medicare Only Levies	1150					
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		12,888,940	931,749	801,618	597,782	807,931
13	PAYMENTS IN LIEU OF TAXES	1200					
14	Mobile Home Privilege Tax	1210					
15	Payments from Local Housing Authority	1220					
16	Corporate Personal Property Replacement Taxes ¹³	1230		50,000			8,000
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290					
18	Total Payments in Lieu of Taxes		0	50,000	0	0	8,000
19	TUITION	1300					
20	Regular Tuition from Pupils or Parents (In State)	1311	30,000				
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					
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	0				
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		30,000				
41	TRANSPORTATION FEES	1400					
42	Regular Transportation Fees from Pupils or Parents (In State)	1411					
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					
46	Regular Transportation Fees from Other Sources (Out of State)	1416					
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421					
48	Summer School Transportation Fees from Other Districts (In State)	1422					
49	Summer School Transportation Fees from Other Sources (In State)	1423					
50	Summer School Transportation Fees from Other Sources (Out of State)	1424					
51	CTE Transportation Fees from Pupils or Parents (In State)	1431					
52	CTE Transportation Fees from Other Districts (In State)	1432					
53	CTE Transportation Fees from Other Sources (In State)	1433					
54	CTE Transportation Fees from Other Sources (Out of State)	1434					
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441					
56	Special Education Transportation Fees from Other Districts (In State)	1442					
57	Special Education Transportation Fees from Other Sources (In State)	1443					
58	Special Education Transportation Fees from Other Sources (Out of State)	1444					
59	Adult Transportation Fees from Pupils or Parents (In State)	1451					
60	Adult Transportation Fees from Other Districts (In State)	1452					
61	Adult Transportation Fees from Other Sources (In State)	1453					
62	Adult Transportation Fees from Other Sources (Out of State)	1454					
63	Total Transportation Fees					0	
64	EARNINGS ON INVESTMENTS	1500					
65	Interest on Investments	1510	100,000	1,800	0	0	0
66	Gain or Loss on Sale of Investments	1520					
67	Total Earnings on Investments		100,000	1,800	0	0	0
68	FOOD SERVICE	1600					
69	Sales to Pupils - Lunch	1611	80,100				
70	Sales to Pupils - Breakfast	1612	8,700				
71	Sales to Pupils - A la Carte	1613	31,500				
72	Sales to Pupils - Other (Describe & Itemize)	1614	7,650				
73	Sales to Adults	1620	100				
74	Other Food Service (Describe & Itemize)	1690	0				
75	Total Food Service		128,050				
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700					
77	Admissions - Athletic	1711	22,600				
78	Admissions - Other	1719	2,880				
79	Fees	1720	85,924				

	A	B	C	D	E	F	G
1	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security
2							
80	Book Store Sales	1730					
81	Other District/School Activity Revenue (Describe & Itemize)	1790	8,350				
82	Total District/School Activity Income		119,754	0			
83	TEXTBOOK INCOME	1800					
84	Rentals - Regular Textbooks	1811	117,000				
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		117,000				
94	OTHER REVENUE FROM LOCAL SOURCES	1900					
95	Rentals	1910		120,000			
96	Contributions and Donations from Private Sources	1920	0	0		100	
97	Impact Fees from Municipal or County Governments	1930	0	1,000			
98	Services Provided Other Districts	1940					
99	Refund of Prior Years' Expenditures	1950	9,500		0	4,000	
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					
105	Sale of Vocational Projects	1992					

	A	B	C	D	E	F	G
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security
106	Other Local Fees (Describe & Itemize)	1993					
107	Other Local Revenues (Describe & Itemize)	1999	69,000	57,500		4,513	
108	Total Other Revenue from Local Sources		78,500	178,500	0	8,613	0
109	Total Receipts/Revenues from Local Sources	1000	13,462,244	1,162,049	801,618	606,395	815,931
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)							
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 District to Another District	One 2000	0	0		0	0
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)						
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)						
117	Evidence Based Funding Formula (Section 18-8.15)	3001	1,862,320				
118	Reorganization Incentives (Accounts 3005-3021)	3005					
119	Fast Growth District Grants	3030					
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099					
121	Total Unrestricted Grants-In-Aid		1,862,320	0	0	0	0
122	RESTRICTED GRANTS-IN-AID (3100-3900)						
123	SPECIAL EDUCATION						
124	Special Education - Private Facility Tuition	3100	100,000				
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	100,000				
126	Special Education - Personnel	3110	0				
127	Special Education - Orphanage - Individual	3120	63,257				
128	Special Education - Orphanage - Summer Individual	3130	1,000				
129	Special Education - Summer School	3145					
130	Special Education - Other (Describe & Itemize)	3199					
131	Total Special Education		264,257	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	75,000				
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310					
144	Total Bilingual Education		75,000				0
145	State Free Lunch & Breakfast	3360	3,000				
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				120,000	
152	Transportation - Special Education	3510				490,000	
153	Transportation - Other (Describe & Itemize)	3599					
154	Total Transportation		0	0		610,000	0
155	Learning Improvement - Change Grants	3610					
156	Scientific Literacy	3660					
157	Truant Alternative/Optional Education	3695					
158	Early Childhood - Block Grant	3705	60,000				
159	Chicago General Education Block Grant	3766					
160	Chicago Educational Services Block Grant	3767					
161	School Safety & Educational Improvement Block Grant	3775					
162	Technology - Technology for Success	3780					
163	State Charter Schools	3815					
164	Extended Learning Opportunities - Summer Bridges	3825					
165	Infrastructure Improvements - Planning/Construction	3920					
166	School Infrastructure - Maintenance Projects	3925		0			
167	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	10,000	0			
168	Total Restricted Grants-In-Aid		412,257	0	0	610,000	0
169	Total Receipts/Revenues from State Sources	3000	2,274,577	0	0	610,000	0
170	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)						
171	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)						
172	Federal Impact Aid	4001					
173	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009					
174	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0

	A	B	C	D	E	F	G
1	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security
2	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)						
175		(4045-4090)					
176	Head Start	4045					
177	Construction (Impact Aid)	4050					
178	MAGNET	4060					
179	Other Restricted Grants-In-Aid Received Directly from Federal Govt. & Itemize) (Describe	4090					
180	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0
181	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)						
182	TITLE V						
183	Title V - Flexibility and Accountability	4100					
184	Title V - SEA Projects	4105					
185	Title V - Rural Education Initiative (REI)	4107					
186	Title V - Other (Describe & Itemize)	4199					
187	Total Title V		0	0		0	0
188	FOOD SERVICE						
189	Breakfast Start-Up Expansion	4200					
190	National School Lunch Program	4210	190,000				
191	Special Milk Program	4215					
192	School Breakfast Program	4220	42,000				
193	Summer Food Service Admin/Program	4225					
194	Child and Adult Care Food Program	4226					
195	Fresh Fruit and Vegetables	4240					
196	Food Service - Other (Describe & Itemize)	4299					
197	Total Food Service		232,000				0
198	TITLE I						
199	Title I - Low Income	4300	175,847				
200	Title I - Low Income - Neglected, Private	4305					

1	A	B	C	D	E	F	G
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security
201	Title I - Migrant Education	4340					
202	Title I - Other (Describe & Itemize)	4399					
203	Total Title I		175,847	0		0	0
204	TITLE IV						
205	Title IV - Student Support & Academic Enrichment Grant	4400					
206	Title IV - 21st Century	4421					
207	Title IV - Other (Describe & Itemize)	4499					
208	Total Title IV		0	0		0	0
209	FEDERAL - SPECIAL EDUCATION						
210	Federal Special Education - Preschool Flow-Through	4600	14,000				
211	Federal Special Education - Preschool Discretionary	4605					
212	Federal Special Education - IDEA Flow Through	4620	364,609				
213	Federal Special Education - IDEA Room & Board	4625	20,000				
214	Federal Special Education - IDEA Discretionary	4630					
215	Federal Special Education - IDEA - Other (Describe & Itemize)	4699					
216	Total Federal Special Education		398,609	0		0	0
217	CTE - PERKINS						
218	CTE - Perkins-Title III E Tech Prep	4770					
219	CTE - Other (Describe & Itemize)	4799					
220	Total CTE - Perkins		0	0			0
221	Federal - Adult Education	4810					
222	ARRA - General State Aid - Education Stabilization	4850					
223	ARRA - Title I - Low Income	4851					
224	ARRA - Title I - Neglected, Private	4852					
225	ARRA - Title I - Delinquent, Private	4853					
226	ARRA - Title I - School Improvement (Part A)	4854					
227	ARRA - Title I - School Improvement (Section 1003g)	4855					
228	ARRA - IDEA - Part B - Preschool	4856					
229	ARRA - IDEA - Part B - Flow-Through	4857					
230	ARRA - Title IID - Technology - Formula	4860					
231	ARRA - Title IID - Technology - Competitive	4861					
232	ARRA - McKinney - Vento Homeless Education	4862					
233	ARRA - Child Nutrition Equipment Assistance	4863					
234	Impact Aid Formula Grants	4864					
235	Impact Aid Competitive Grants	4865					
236	Qualified Zone Academy Bond Tax Credits	4866					
237	Qualified School Construction Bond Credits	4867					
238	Build America Bond Tax Credits	4868					
239	Build America Bond Interest Reimbursement	4869					
240	ARRA - General State Aid - Other Government Services Stabilization	4870					
241	Other ARRA Funds - II	4871					
242	Other ARRA Funds - III	4872					
243	Other ARRA Funds - IV	4873					
244	Other ARRA Funds - V	4874					
245	ARRA - Early Childhood	4875					
246	Other ARRA Funds - VII	4876					
247	Other ARRA Funds - VIII	4877					
248	Other ARRA Funds - IX	4878					
249	Other ARRA Funds - X	4879					
250	Other ARRA Funds - Ed Job Fund Program	4880					
251	Total Stimulus Programs		0	0	0	0	0

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security
252	Race to the Top Program	4901					
253	Race to the Top - Preschool Expansion Grant	4902					
254	Title III - Instruction for English Learners & Immigrant Students	4905					
255	Title III - English Language Acquisition	4909	27,000				
256	McKinney Education for Homeless Children	4920					
257	Title II - Eisenhower - Professional Development Formula	4930					
258	Title II - Teacher Quality	4932	54,183				
259	Federal Charter Schools	4960					
260	State Assessment Grants	4981					
261	Grant for State Assessments and Related Activities	4982					
262	Medicaid Matching Funds - Administrative Outreach	4991	71,000				
263	Medicaid Matching Funds - Fee-For-Service Program	4992	67,000				
264	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	0				
265	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,025,639	0	0	0	0
266	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,025,639	0	0	0	0
267	TOTAL DIRECT RECEIPTS/REVENUES		16,762,460	1,162,049	801,618	1,216,395	815,931

	H	I	J	K
1	(60)	(70)	(80)	(90)
	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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12	0	0	0	0
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	H	I	J	K
1	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
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	H	I	J	K
1	(60)	(70)	(80)	(90)
	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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108	0	0	0	0
109	0	0	0	0
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174	0	0	0	0

	H	I	J	K
1	(60)	(70)	(80)	(90)
	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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	H	I	J	K
1	(60)	(70)	(80)	(90)
	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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251	0		0	0

	H	I	J	K
1	(60)	(70)	(80)	(90)
	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2				
252				
253				
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255				
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263				
264				
265	0		0	0
266	0	0	0	0
267	0	0	0	0

	A	B	C	D	E	F	G
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay
2	10 - EDUCATIONAL FUND (ED)						
3	INSTRUCTION (ED)	1000					
4	Regular Programs	1100	6,032,242	956,612	172,000	213,750	32,000
5	Tuition Payment to Charter Schools	1115					
6	Pre-K Programs	1125					
7	Special Education Programs (Functions 1200 - 1220)	1200	455,984	74,937	4,500	12,000	3,000
8	Special Education Programs Pre-K	1225	98,646	8,778	900	4,000	3,000
9	Remedial and Supplemental Programs K-12	1250	1,254,469	138,113	24,050	63,500	3,000
10	Remedial and Supplemental Programs Pre-K	1275	65,682	7,122	400	2,000	
11	Adult/Continuing Education Programs	1300					
12	CTE Programs	1400	69,706	4,687	900	5,500	3,000
13	Interscholastic Programs	1500	185,932	25,756	7,300	13,000	6,000
14	Summer School Programs	1600				500	
15	Gifted Programs	1650	174,195	19,820	50	1,400	
16	Driver's Education Programs	1700					
17	Bilingual Programs	1800	722,152	67,833		40,100	
18	Truant Alternative & Optional Programs	1900					
19	Pre-K Programs - Private Tuition	1910					
20	Regular K-12 Programs Private Tuition	1911					
21	Special Education Programs K-12 Private Tuition	1912					
22	Special Education Programs Pre-K Tuition	1913					
23	Remedial/Supplemental Programs K-12 Private Tuition	1914					
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915					
25	Adult/Continuing Education Programs Private Tuition	1916					
26	CTE Programs Private Tuition	1917					
27	Interscholastic Programs Private Tuition	1918					
28	Summer School Programs Private Tuition	1919					
29	Gifted Programs Private Tuition	1920					
30	Bilingual Programs Private Tuition	1921					
31	Truants Alternative/Opt Ed Programs Private Tuition	1922					
32	Total Instruction¹⁴	1000	9,059,008	1,303,658	210,100	355,750	50,000
33	SUPPORT SERVICES (ED)	2000					
34	Support Services - Pupil	2100					
35	Attendance & Social Work Services	2110	341,347	58,246	400	4,100	
36	Guidance Services	2120	55,789	4,422		200	
37	Health Services	2130	176,587	25,787	0	5,400	1,500
38	Psychological Services	2140	101,532	46,049	800	1,000	
39	Speech Pathology & Audiology Services	2150					
40	Other Support Services - Pupils (Describe & Itemize)	2190					
41	Total Support Services - Pupil	2100	675,255	134,504	1,200	10,700	1,500
42	Support Services - Instructional Staff	2200					
43	Improvement of Instruction Services	2210	6,998	197	8,100	0	
44	Educational Media Services	2220	384,497	64,170	157,057	35,500	249,210
45	Assessment & Testing	2230			18,900		
46	Total Support Services - Instructional Staff	2200	391,495	64,367	184,057	35,500	249,210
47	Support Services - General Administration	2300					
48	Board of Education Services	2310	1,477	1,338	218,200	5,500	
49	Executive Administration Services	2320	272,790	74,572	10,279	1,878	0
50	Special Area Administration Services	2330					
51	Tort Immunity Services	2360 - 2370					
52	Total Support Services - General Administration	2300	274,267	75,910	228,479	7,378	0
53	Support Services - School Administration	2400					
54	Office of the Principal Services	2410	620,996	249,184	5,600	14,000	5,100
55	Other Support Services - School Administration (Describe & Itemize)	2490					
56	Total Support Services - School Administration	2400	620,996	249,184	5,600	14,000	5,100

	A	B	C	D	E	F	G
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay
58	Support Services - Business	2500					
59	Direction of Business Support Services	2510					
60	Fiscal Services	2520	254,504	55,523	1,600	3,000	4,000
61	Operation & Maintenance of Plant Services	2540					
62	Pupil Transportation Services	2550					
63	Food Services	2560	230,194	14,640	9,418	156,750	6,500
64	Internal Services	2570					
65	Total Support Services - Business	2500	484,698	70,163	11,018	159,750	10,500
66	Support Services - Central	2600					
67	Direction of Central Support Services	2610					
68	Planning, Research, Development & Evaluation Services	2620					
69	Information Services	2630					
70	Staff Services	2640					
71	Data Processing Services	2660			141,000	3,000	14,000
72	Total Support Services - Central	2600	0	0	141,000	3,000	14,000
73	Other Support Services (Describe & Itemize)	2900					
74	Total Support Services	2000	2,446,711	594,128	571,354	230,328	280,310
75	COMMUNITY SERVICES (ED)	3000	0	0			
76	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000					
77	Payments to Other Dist & Govt Units (In-State)	4100					
78	Payments for Regular Programs	4110					
79	Payments for Special Education Programs	4120			1,745,000		
80	Payments for Adult/Continuing Education Programs	4130					
81	Payments for CTE Programs	4140					
82	Payments for Community College Programs	4170					
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190					
84	Total Payments to Other Dist & Govt Units (In-State)	4100			1,745,000		
85	Payments for Regular Programs - Tuition	4210					
86	Payments for Special Education Programs - Tuition	4220					
87	Payments for Adult/Continuing Education Programs - Tuition	4230					
88	Payments for CTE Programs - Tuition	4240					
89	Payments for Community College Programs - Tuition	4270					
90	Payments for Other Programs - Tuition	4280					
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290					
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200			0		
93	Payments for Regular Programs - Transfers	4310					
94	Payments for Special Education Programs - Transfers	4320					
95	Payments for Adult/Continuing Ed Programs - Transfers	4330					
96	Payments for CTE Programs - Transfers	4340					
97	Payments for Community College Program - Transfers	4370					
98	Payments for Other Programs - Transfers	4380					
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390					
100	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0		
101	Payments to Other Dist & Govt Units (Out of State)	4400					
102	Total Payments to Other Dist & Govt Units	4000			1,745,000		
103	DEBT SERVICE (ED)	5000					
104	Debt Service - Interest on Short-Term Debt	5100					
105	Tax Anticipation Warrants	5110					
106	Tax Anticipation Notes	5120					
107	Corporate Personal Property Repl Tax Anticipated Notes	5130					
108	State Aid Anticipation Certificates	5140					
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150					
110	Total Debt Service - Interest on Short-Term Debt	5100					
111	Debt Service - Interest on Long-Term Debt	5200					
112	Total Debt Service	5000					

	A	B	C	D	E	F	G
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay
113	PROVISION FOR CONTINGENCIES (ED)	6000					
114	Total Direct Disbursements/Expenditures		11,505,719	1,897,786	2,526,454	586,078	330,310
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)						
118	SUPPORT SERVICES (O&M)	2000					
119	Support Services - Pupil	2100					
120	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190					
121	Support Services - Business	2500					
122	Direction of Business Support Services	2510					
123	Facilities Acquisition & Construction Services	2530					
124	Operation & Maintenance of Plant Services	2540	510,978	111,704	280,700	295,050	36,500
125	Pupil Transportation Services	2550					
126	Food Services	2560					
127	Total Support Services - Business	2500	510,978	111,704	280,700	295,050	36,500
128	Other Support Services <i>(Describe & Itemize)</i>	2900					
129	Total Support Services	2000	510,978	111,704	280,700	295,050	36,500
130	COMMUNITY SERVICES (O&M)	3000					
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000					
132	Payments to Other Dist & Govt Units (In-State)	4100					
133	Payments for Regular Programs	4110					
134	Payments for Special Education Programs	4120					
135	Payments for CTE Program	4140					
136	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190					
137	Total Payments to Other Dist & Govt Units (In-State)	4100			0		
138	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400					
139	Total Payments to Other Dist & Govt Unit	4000			0		
140	DEBT SERVICE (O&M)	5000					
141	Debt Service - Interest on Short-Term Debt	5100					
142	Tax Anticipation Warrants	5110					
143	Tax Anticipation Notes	5120					
144	Corporate Personal Prop Repl Tax Anticipated Notes	5130					
145	State Aid Anticipation Certificates	5140					
146	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150					
147	Total Debt Service - Interest on Short-Term Debt	5100					
148	Debt Service - Interest on Long-Term Debt	5200					
149	Total Debt Service	5000					
150	PROVISION FOR CONTINGENCIES (O&M)	6000					
151	Total Direct Disbursements/Expenditures		510,978	111,704	280,700	295,050	36,500
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						
154	30 - DEBT SERVICE FUND (DS)						
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000					
156	Payments to Other Dist & Govt Units (In-State)	4100					
157	Payments for Regular Programs	4110					
158	Payments for Special Education Programs	4120					
159	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190					
160	Total Payments to Other Dist & Govt Units (In-State)	4000					
161	DEBT SERVICE (DS)	5000					
162	Debt Service - Interest on Short-Term Debt	5100					
163	Tax Anticipation Warrants	5110					
164	Tax Anticipation Notes	5120					

	A	B	C	D	E	F	G
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay
165	Corporate Personal Prop Repl Tax Anticipation Notes	5130					
166	State Aid Anticipation Certificates	5140					
167	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150					
168	Total Debt Service - Interest On Short-Term Debt	5100					
169	Debt Service - Interest on Long-Term Debt	5200					
170	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ <i>(Lease/Purchase Principal Retired)</i>	5300					
171	Debt Service Other <i>(Describe & Itemize)</i>	5400					
172	Total Debt Service	5000			0		
173	PROVISION FOR CONTINGENCIES (DS)	6000					
174	Total Direct Disbursements/Expenditures				0		
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						
177	40 - TRANSPORTATION FUND (TR)						
178	SUPPORT SERVICES (TR)	2000					
179	Support Services - Pupils	2100					
180	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190					
181	Support Services - Business						
182	Pupil Transportation Services	2550	192,378	30,178	671,450	53,000	144,000
183	Other Support Services <i>(Describe & Itemize)</i>	2900					
184	Total Support Services	2000	192,378	30,178	671,450	53,000	144,000
185	COMMUNITY SERVICES (TR)	3000					
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000					
187	Payments to Other Dist & Govt Units (In-State)	4100					
188	Payments for Regular Program	4110					
189	Payments for Special Education Programs	4120					
190	Payments for Adult/Continuing Education Programs	4130					
191	Payments for CTE Programs	4140					
192	Payments for Community College Programs	4170					
193	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190					
194	Total Payments to Other Dist & Govt Units (In-State)	4100			0		
195	Payments to Other Dist & Govt Units (Out-of-State) <i>(Describe & Itemize)</i>	4400					
196	Total Payments to Other Dist & Govt Units	4000			0		
197	DEBT SERVICE (TR)	5000					
198	Debt Service - Interest on Short-Term Debt	5100					
199	Tax Anticipation Warrants	5110					
200	Tax Anticipation Notes	5120					
201	Corporate Personal Prop Repl Tax Anticipation Notes	5130					
202	State Aid Anticipation Certificates	5140					
203	Other Interest on Short-Term Debt <i>(Describe and Itemize)</i>	5150					
204	Total Debt Service - Interest On Short-Term Debt	5100					
205	Debt Service - Interest on Long-Term Debt	5200					
206	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ <i>(Lease/Purchase Principal Retired)</i>	5300					
207	Debt Service - Other <i>(Describe and Itemize)</i>	5400					
208	Total Debt Service	5000					
209	PROVISION FOR CONTINGENCIES (TR)	6000					
210	Total Direct Disbursements/Expenditures		192,378	30,178	671,450	53,000	144,000
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						
212							

	A	B	C	D	E	F	G
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay
213	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)						
214	INSTRUCTION (MR/SS)	1000					
215	Regular Program	1100		87,706			
216	Pre-K Programs	1125					
217	Special Education Programs (Functions 1200-1220)	1200		20,241			
218	Special Education Programs Pre-K	1225		8,243			
219	Remedial and Supplemental Programs K-12	1250		56,948			
220	Remedial and Supplemental Programs Pre-K	1275		1,328			
221	Adult/Continuing Education Programs	1300					
222	CTE Programs	1400		934			
223	Interscholastic Programs	1500		2,906			
224	Summer School Programs	1600					
225	Gifted Programs	1650		2,176			
226	Driver's Education Programs	1700					
227	Bilingual Programs	1800		16,108			
228	Truant Alternative & Optional Programs	1900					
229	Total Instruction	1000		196,590			
230	SUPPORT SERVICES (MR/SS)	2000					
231	Support Services - Pupil	2100					
232	Attendance & Social Work Services	2110		10,736			
233	Guidance Services	2120		753			
234	Health Services	2130		19,250			
235	Psychological Services	2140		1,900			
236	Speech Pathology & Audiology Services	2150					
237	Other Support Services - Pupils (Describe & Itemize)	2190					
238	Total Support Services - Pupil	2100		32,639			
239	Support Services - Instructional Staff	2200					
240	Improvement of Instruction Services	2210		116			
241	Educational Media Services	2220		23,799			
242	Assessment & Testing	2230					
243	Total Support Services - Instructional Staff	2200		23,915			
244	Support Services - General Administration	2300					
245	Board of Education Services	2310		23			
246	Executive Administration Services	2320		13,526			
247	Special Area Administrative Services	2330					
248	Claims Paid from Self Insurance Fund	2361					
249	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362					
250	Unemployment Insurance Payments	2363					
251	Insurance Payments (regular or self-insurance)	2364					
252	Risk Management and Claims Services Payments	2365					
253	Judgment and Settlements	2366					
254	Educatl, Inspectl, Supervisory Serv. Related to Loss Prevention or Reduction	2367					
255	Reciprocal Insurance Payments	2368					
256	Legal Service	2369					
257	Total Support Services - General Administration	2300		13,549			
258	Support Services - School Administration	2400					
259	Office of the Principal Services	2410		28,081			
260	Other Support Services - School Administration (Describe & Itemize)	2490					
261	Total Support Services - School Administration	2400		28,081			
262	Support Services - Business	2500					
263	Direction of Business Support Services	2510					
264	Fiscal Services	2520		24,297			
265	Facilities Acquisition & Construction Services	2530					
266	Operation & Maintenance of Plant Service	2540		87,101			
267	Pupil Transportation Services	2550		33,722			
268	Food Services	2560		39,568			
269	Internal Services	2570					
270	Total Support Services - Business	2500		184,688			
271	Support Services - Central	2600					
272	Direction of Central Support Services	2610					
273	Planning, Research, Development & Evaluation Services	2620					
274	Information Services	2630					
275	Staff Services	2640					
276	Data Processing Services	2660					
277	Total Support Services - Central	2600		0			
278	Other Support Services (Describe & Itemize)	2900					
279	Total Support Services	2000		282,872			
280	COMMUNITY SERVICES (MR/SS)	3000					
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000					
282	Payments for Regular Programs	4110					
283	Payments for Special Education Programs	4120					
284	Payments for CTE Programs	4140					
285	Total Payments to Other Dist & Govt Units	4000		0			
286	DEBT SERVICE (MR/SS)	5000					
287	Debt Service - Interest on Short-Term Debt	5100					
288	Tax Anticipation Warrants	5110					
289	Tax Anticipation Notes	5120					
290	Corporate Personal Prop Repl Tax Anticipation Notes	5130					
291	State Aid Anticipation Certificates	5140					
292	Other (Describe & Itemize)	5150					
293	Total Debt Service	5000					

	A	B	C	D	E	F	G
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay
1							
2							
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000					
295	Total Direct Disbursements/Expenditures			479,462			
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						
297							
298	60 - CAPITAL PROJECTS (CP)						
299	SUPPORT SERVICES (CP)	2000					
300	Support Services - Business						
301	Facilities Acquisition & Construction Services	2530					90,000
302	Other Support Services (Describe & Itemize)	2900					
303	Total Support Services	2000	0	0	0	0	90,000
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000					
305	Payments to Other Dist & Govt Units (In-State)	4100					
306	Payments to Regular Programs	4110					
307	Payment for Special Education Programs	4120					
308	Payment for CTE Programs	4140					
309	Payments to Other Govt Units (In-State) (Describe & Itemize)	4190					
310	Total Payments to Other Districts & Govt Units	4000			0		
311	PROVISION FOR CONTINGENCIES (CP)	6000					
312	Total Direct Disbursements/Expenditures		0	0	0	0	90,000
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						
314							
315	70 WORKING CASH FUND (WC)						
316							
317	80 - TORT FUND (TF)						
318	SUPPORT SERVICES - GENERAL ADMINISTRATION	2000					
319	Claims Paid from Self Insurance Fund	2361					
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362					
321	Unemployment Insurance Payments	2363					
322	Insurance Payments (regular or self-insurance)	2364					
323	Risk Management and Claims Services Payments	2365					
324	Judgment and Settlements	2366					

	A	B	C	D	E	F	G
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay
1							
2							
325	Educatl, Inspectl, Supervisory Serv Related to Loss Prevention or Reduction	2367					
326	Reciprocal Insurance Payments	2368					
327	Legal Service	2369					
328	Property Insurance (Building & Grounds)	2371					
329	Vehicle Insurance (Transportation)	2372					
330	Total Support Services - General Administration	2000	0	0	0	0	0
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000					
332	Payments for Regular Programs	4110					
333	Payments for Special Education Programs	4120					
334	Total Payments to Other Dist & Govt Units	4000					
335	DEBT SERVICE (TF)	5000					
336	Debt Service - Interest on Short-Term Debt						
337	Tax Anticipation Warrants	5110					
338	Corporate Personal Property Replacement Tax Anticipation Notes	5130					
339	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150					
340	Total Debt Service	5000					
341	PROVISION FOR CONTINGENCIES (TF)	6000					
342	Total Direct Disbursements/Expenditures		0	0	0	0	0
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						
344							
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)						
346	SUPPORT SERVICES (FP&S)	2000					
347	Support Services - Business	2500					
348	Facilities Acquisition & Construction Services	2530					
349	Operation & Maintenance of Plant Service	2540					
350	Total Support Services - Business	2500	0	0	0	0	0
351	Other Support Services <i>(Describe & Itemize)</i>	2900					
352	Total Support Services	2000	0	0	0	0	0
353	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000					
354	Payments to Regular Programs	4110					
355	Payments to Special Education Programs	4120					
356	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190					
357	Total Payments to Other Districts & Govt Units (FPS)	4000					
358	DEBT SERVICE (FP&S)	5000					
359	Debt Service - Interest on Short-Term Debt	5100					
360	Tax Anticipation Warrants	5110					
361	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150					
362	Total Debt Service - Interest on Short-Term Debt	5100					
363	Debt Service - Interest on Long-Term Debt	5200					
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300					
365	Total Debt Service	5000					
366	PROVISIONS FOR CONTINGENCIES (FP&S)	6000					
367	Total Direct Disbursements/Expenditures		0	0	0	0	0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						

1	H	I	J	K
2	(600)	(700)	(800)	(900)
3	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
4				
5	2,000			7,408,604
6				0
7				0
8				550,421
9				115,324
10				1,483,132
11				75,204
12				0
13				83,793
14	12,800			250,788
15				500
16	500			195,965
17				0
18	4,805			834,890
19				0
20				0
21				0
22	500,000			500,000
23				0
24				0
25				0
26				0
27				0
28				0
29				0
30				0
31				0
32				0
33	520,105	0	0	11,498,621
34				
35				
36				404,093
37	200			60,611
38	1,400			210,674
39	1,500			150,881
40				0
41				0
42	3,100	0	0	826,259
43				
44	32,500			47,795
45	1,500			891,934
46				18,900
47	34,000	0	0	958,629
48				
49	27,000			253,515
50	1,050			360,569
51				0
52				0
53	28,050	0	0	614,084
54				
55	4,300			899,180
56				0
57	4,300	0	0	899,180

	H	I	J	K
1	(600)	(700)	(800)	(900)
2	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
58				
59				0
60	3,300			321,927
61				0
62				0
63				417,502
64				0
65	3,300	0	0	739,429
66				
67				0
68				0
69				0
70				0
71				158,000
72	0	0	0	158,000
73				0
74	72,750	0	0	4,195,581
75				0
76				
77				
78				0
79				1,745,000
80				0
81				0
82				0
83				0
84	0			1,745,000
85				0
86				0
87				0
88				0
89				0
90				0
91				0
92	0			0
93				0
94				0
95				0
96				0
97				0
98				0
99				0
100	0			0
101				0
102	0			1,745,000
103				
104				
105				0
106				0
107				0
108				0
109				0
110	0			0
111				0
112	0			0

	H	I	J	K
1	(600)	(700)	(800)	(900)
2	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
113				0
114	592,855	0	0	17,439,202
115				(676,742)
117				
118				
119				
120				0
121				
122				0
123				0
124				1,234,932
125				0
126				0
127	0	0	0	1,234,932
128				0
129	0	0	0	1,234,932
130				0
131				
132				
133				0
134				0
135				0
136				0
137	0			0
138				0
139	0			0
140				
141				
142				0
143				0
144				0
145				0
146				0
147	0			0
148				0
149	0			0
150				0
151	0	0	0	1,234,932
152				(72,883)
153				
154				
155				
156				
157				0
158				0
159				0
160	0			0
161				
162				
163				0
164				0

	H	I	J	K
1	(600)	(700)	(800)	(900)
2	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
165				0
166	105,475			105,475
167				0
168	105,475			105,475
169	660,000			660,000
170				0
171	2,500			2,500
172	767,975			767,975
173				0
174	767,975			767,975
175				33,643
176				
177				
178				
179				
180				0
181				
182				1,091,006
183				0
184	0	0	0	1,091,006
185				0
186				
187				
188				0
189				0
190				0
191				0
192				0
193				0
194	0			0
195				0
196	0			0
197				
198				
199				0
200				0
201				0
202				0
203				0
204	0			0
205				0
206				0
207				0
208	0			0
209				0
210	0	0	0	1,091,006
211				125,389
212				

	H	I	J	K
1	(600)	(700)	(800)	(900)
2	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
213				
214				
215				87,706
216				0
217				20,241
218				8,243
219				56,948
220				1,328
221				0
222				934
223				2,906
224				0
225				2,176
226				0
227				16,108
228				0
229				196,590
230				
231				
232				10,736
233				753
234				19,250
235				1,900
236				0
237				0
238				32,639
239				
240				116
241				23,799
242				0
243				23,915
244				
245				23
246				13,526
247				0
248				0
249				0
250				0
251				0
252				0
253				0
254				0
255				0
256				0
257				13,549
258				
259				28,081
260				0
261				28,081
262				
263				0
264				24,297
265				0
266				87,101
267				33,722
268				39,568
269				0
270				184,688
271				
272				0
273				0
274				0
275				0
276				0
277				0
278				0
279				282,872
280				0
281				
282				0
283				0
284				0
285				0
286				
287				
288				0
289				0
290				0
291				0
292				0
293	0			0

	H	I	J	K
1	(600)	(700)	(800)	(900)
2	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
294				0
295	0			479,462
296				336,469
298				
299				
300				
301				90,000
302				0
303	0	0		90,000
304				
305				
306				0
307				0
308				0
309				0
310	0			0
311				0
312	0	0		90,000
313				(90,000)
315				
317				
318				
319				0
320				0
321				0
322				0
323				0
324				0

1	H	I	J	K
2	(600)	(700)	(800)	(900)
	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
325				0
326				0
327				0
328				0
329				0
330	0	0		0
331				
332				0
333				0
334	0			0
335				
336				
337				0
338				0
339				0
340	0			0
341				0
342	0	0		0
343				0
344				
345				
346				
347				
348				0
349				0
350	0	0		0
351				0
352	0	0		0
353				
354				0
355				0
356				0
357	0			0
358				
359				
360				0
361				0
362	0			0
363				0
364				0
365	0			0
366				0
367	0	0		0
368				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	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
2	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
3	Direct Revenues	16,762,460	1,162,049	1,216,395		19,140,904
4	Direct Expenditures	17,439,202	1,234,932	1,091,006		19,765,140
5	Difference	(676,742)	(72,883)	125,389		(624,236)
6	Estimated Fund Balance - June 30, 2020	7,803,889	1,660,469	964,089	1,313,223	11,741,670
7	Unbalanced budget, however, a deficit reduction plan is not required at this time.					
8	A deficit reduction plan is required if the local board of education adopts (or amends) the 2019-20 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).					
10	<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>					
12	<i>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2018-2019 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>					
13	<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			DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3			FY2019-2020				
4	19-022-0610-02						
5	District Number						
6	Darlen Public School District #61						
7	District Name						
8			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
9	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		8,480,631	1,733,352	838,700	1,313,223	12,365,906
10	RECEIPTS/REVENUES		Acct #				
11	LOCAL SOURCES		1000	13,462,244	1,162,049	606,395	0
12	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0	0
13	STATE SOURCES		3000	2,274,577	0	610,000	0
14	FEDERAL SOURCES		4000	1,025,639	0	0	0
15	Total Receipts/Revenues			16,762,460	1,162,049	1,216,395	0
16	DISBURSEMENTS/EXPENDITURES		Funct #				
17	INSTRUCTION		1000	11,498,621			11,498,621
18	SUPPORT SERVICES		2000	4,195,581	1,234,932	1,091,006	6,521,519
19	COMMUNITY SERVICES		3000	0	0	0	0
20	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	1,745,000	0	0	1,745,000
21	DEBT SERVICES		5000	0	0	0	0
22	PROVISION FOR CONTINGENCIES		6000	0	0	0	0
23	Total Disbursements/Expenditures			17,439,202	1,234,932	1,091,006	19,765,140
24	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(676,742)	(72,883)	125,389	0
25	OTHER SOURCES/USES OF FUNDS						
26	OTHER SOURCES OF FUNDS (7000)			0	0	0	0
27	OTHER USES OF FUNDS (8000)			0	0	0	0
28	TOTAL OTHER SOURCES/USES OF FUNDS			0	0	0	0
29	ESTIMATED ENDING FUND BALANCE			7,803,889	1,660,469	964,089	1,313,223
30							11,741,670

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	H	I	J	K	L
1			ESTIMATED BUDGET FY2020-2021				
2							
3	19-022-0610-02						
4	District Number						
5	Darien Public School District #61						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		7,803,889	1,660,469	964,089	1,313,223	11,741,670
8	RECEIPTS/REVENUES	Acct #					
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 #					
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		7,803,889	1,660,469	964,089	1,313,223	11,741,670

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	M	N	O	P	Q
1			ESTIMATED BUDGET FY2021-2022				
2							
3	19-022-0610-02						
4	District Number						
5	Darien Public School District #61						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		7,803,889	1,660,469	964,089	1,313,223	11,741,670
8	RECEIPTS/REVENUES		Acct #				
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 #				
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		7,803,889	1,660,469	964,089	1,313,223	11,741,670

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	R	S	T	U	V
1			ESTIMATED BUDGET FY2022-2023				
2							
3	19-022-0610-02						
4	<i>District Number</i>						
5	Darien Public School District #61						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		7,803,889	1,660,469	964,089	1,313,223	11,741,670
8	RECEIPTS/REVENUES		Acct #				
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 #				
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		7,803,889	1,660,469	964,089	1,313,223	11,741,670

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	W	X	Y	Z
1			SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: _____ (Enter as MM/DD/YY)			
2						
3	19-022-0610-02					
4	District Number					
5	Darlen Public School District #61					
6	District Name		FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		12,365,906	11,741,670	11,741,670	11,741,670
8	RECEIPTS/REVENUES		Acct #			
9	LOCAL SOURCES		1000	15,230,688	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0
11	STATE SOURCES		3000	2,884,577	0	0
12	FEDERAL SOURCES		4000	1,025,639	0	0
13	Total Receipts/Revenues			19,140,904	0	0
14	DISBURSEMENTS/EXPENDITURES		Funct #			
15	INSTRUCTION		1000	11,498,621	0	0
16	SUPPORT SERVICES		2000	6,521,519	0	0
17	COMMUNITY SERVICES		3000	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	1,745,000	0	0
19	DEBT SERVICES		5000	0	0	0
20	PROVISION FOR CONTINGENCIES		6000	0	0	0
21	Total Disbursements/Expenditures			19,765,140	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(624,236)	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)			0	0	0
25	OTHER USES OF FUNDS (8000)			0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS			0	0	0
27	ESTIMATED ENDING FUND BALANCE			11,741,670	11,741,670	11,741,670

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2019-2020 through Fiscal Year 2022-2023

Darien Public School District #61 19-022-0610-02

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

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

- Has the district considered shared services or outsourcing (Ex: Transportation, Insurance) If yes please explain:

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 FY2020 budgeted expenditures over FY2019 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		School District Name: <u>Darien Public School District #61</u>					
(Section 17-1.5 of the School Code)		RCDT Number: <u>19-022-0610-02</u>					
Description (Enter Whole Numbers Only)	Funct #	Estimated Actual Expenditures, Fiscal Year 2019			Budgeted Expenditures, Fiscal Year 2020		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	351,459		351,459	360,569		360,569
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570			0	0		0
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		351,459	0	351,459	360,569	0	360,569
9. Estimated Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)							3%

Evidence-Based Funding (EBF) Spending Plan - OPTIONAL

This portion of the budget template is NOT REQUIRED for approval or submission of the FY20 budget.

This portion of the budget template is designed to prompt thinking related to the upcoming EBF Spending Plan, which must be submitted through IWAS by September 30, 2019. The IWAS system will open for plan submission in late summer 2020. Filling out this budget template tab does NOT fulfill the requirement to submit an EBF Spending Plan through IWAS. This budget template tab will NOT pre-populate into IWAS for official EBF Spending Plan submission.

When school systems coordinate their resources in service of common goals grounded in vision and data, great things for students are possible. The EBF Spending Plan asks about your intended use of one major resource: money. Specifically, it focuses on your intended use of new Evidence-Based Funding (EBF) dollars (also called "Tier Funding" or "Additional State Assistance") and your intended use of all dollars for specific student groups. Money alone may not drive continuous improvement in a district or school; however, telling the story of where and why you choose to direct dollars is an important signal of what matters to your community.

FY20 is a refinement year in which ISBE will actively seek feedback on the EBF Spending Plan and collaboratively refine it for FY21 and beyond. All school districts are required to complete a spending plan, but they will not be published publicly. ISBE may report statewide data in aggregate. Any individual school district* may choose to share their data with their communities. ISBE divisions may also refer to individual school district submissions* when supporting districts. * Feedback on how to make the EBF Spending Plan more useful and effective for school districts* is welcome. As a first opportunity for feedback, please see the survey questions at the end of this sheet.*

* - EBF state statute requires that all "Organizational Units" complete an annual spending plan. "Organizational Units" includes not only school districts but also laboratory schools, Regional Offices of Education, and Intermediate Service Centers. Although this EBF Spending Plan refers explicitly to school districts, its content should be understood as applying to the laboratory schools, Regional Offices of Education, and Intermediate Service Centers as well.

Part 1 – What effects on student outcomes do you anticipate as a result of your EBF investments and other focused efforts?

Although money alone may not drive continuous improvement in a school district or a school, investing it intentionally and leading with clear goals can maximize its impact.

Context
Practice
Answer

1) Mark with an X how the school district* intends to achieve student growth in FY20.		
Focus increased time and attention on specified populations (please list)		
Increase the ratio of educators and/or specifically high-quality educators dedicated to specific populations (please list) as compared to previous years		
Increase number and/or quality of professional development opportunities		
Improve programs, curriculum, and/or learning tools		
Invest in facilities, maintenance, infrastructure, and operations		
Increase number and/or quality of community, parent, and family engagement opportunities		
Other (please list)		

* - School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers (see previous note)

Practice
Answer

2) Mark with an X the State Board of Education goals (listed as of June 2019) on which your school district* intends to make progress in FY20.		
All kindergartners are assessed for readiness.		
≥90% of third-grade students are reading at or above grade level.		
≥90% of fifth-grade students meet or exceed expectations in mathematics.		
≥90% ninth-grade students are on track to graduate with their cohort.		
≥90% of students graduate from high school ready for college and career.		
All students are supported by highly prepared and effective teachers and school leaders.		
Every school offers a safe and healthy learning environment for all students.		

* - School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

Practice
Answer

3) OPTIONAL - Further describe how your school district* will achieve student growth and ISBE goals		
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* - School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

Part II – What will you do with your EBF Tier Funding? Why?

Context

EBF funding comes from the state in a series of disbursements. Most of the sum total of these disbursements is an allocation equal to what school districts* received last year: the EBF Base Funding Minimum (BFM). On top of the BFM and making up the other part of the sum total EBF disbursement, school districts* also receive a new allocation, called EBF Tier Funding.

* - School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

What is coming in IWAS?

The IWAS application will be pre-populated with FY20 amounts for both EBF BFM and EBF Tier Funding for each individual school district.* For this working document, school districts* may look up their FY20 allocations at <https://www.isbe.net/ layouts/Download.aspx?SourceUrl=/Documents/FY20-EBF-Quick-Facts.xlsx>

Practice Answer

4) Mark with an X the data sources the school district* team is reviewing in determining how to best allocate the school district's* new Evidence-Based Funding. School districts* may consult the same data sources used in their Consolidated District Plan needs assessment (www.isbe.net/fileplan).

* - School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

School and/or school district* report card(s)	
Five Essentials Survey	
Student achievement data (disaggregated by student groups)	
Current recruitment and retention efforts and effectiveness data	
Professional development plan(s)	
School improvement plan(s)	
Title I plan(s)	
ED School Climate Survey (EDSCLS)	
CDC School Health Index	
National School Climate Center	
ASCD School Improvement Tool	
Illinois Quality Framework and Illinois Quality Framework Supporting Rubric	
ESSA site-based expenditure data	
Other (please list)	

Practice Answer

5) OPTIONAL - Which data points most influenced your school district's* decision about where to allocate the incoming new EBF Tier Funding?

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* - School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

Practice Answer

6) Mark with an X the activities on which the school district* intends to spend FY20 EBF Tier Funding, given previous work to review student data on needs and outcomes, review best practices research, consult with both the programmatic and business sides of the school district office, and engage with school staff, families, and community members.

* - School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

Employ** licensed educators to provide instructions for students	
Provide educator professional development	
Purchase curriculum and learning tools	
Purchase programs or tangible supports	
Provide parent, family, and/or community engagement activities	
Invest in "innovative programming" (as defined by the school district*)	
Invest in infrastructure, capital, and/or operations	
Address debt service and fiscal solvency	
Other (please list)	

** - "Employ" may refer to hiring new licensed educators and/or retaining current licensed educators

Practice Answer

7) OPTIONAL - How did your data, other information considered, collaboration between school district* program areas and business offices, and/or engagement with school staff, families, and community members influence your intended use of EBF Tier Funding?

--

* - School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

Practice Answer

8) Mark with an X the activities on which the school district* intends to spend FY20 EBF Base Funding Minimum dollars.

* - School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

Employ** licensed educators to provide instructions for students	
Provide educator professional development	
Purchase curriculum and learning tools	
Purchase programs or tangible supports	
Provide parent, family, and/or community engagement activities	
Invest in "innovative programming" (as defined by the school district)	
Invest in infrastructure, capital, and/or operations	
Address debt service and fiscal solvency	
Other (please list)	

** - "Employ" may refer to hiring new licensed educators and/or retaining current licensed educators

Practice Answer

9) Considering all funding sources, how many new FTEs does your school district* hope to fund for FY20? (This number may not be the same as actual new FTEs hired for FY20.)

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* - School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

Part III – How will you support special student groups through all FY20 funds received (federal, state, and local), especially in relation to the EBF dollars designated for them?

When a school district's* EBF disbursement is calculated, certain funds are attributable specifically to the school district's* populations of low-income students, English Learners, and students with disabilities. All other EBF funds may be spent in any manner by the school district* but per statute these designated funds must be spent on programs and services specifically benefiting the specific student groups in question. Moreover, these funds should be layered on top of a general program of instruction benefiting all students. Beyond EBF funds, school districts* also receive dollars from federal, local, and other state funds to support both a general program of instruction and specific student groups. In determining where to invest these funds, ISBE expects that school district* leaders will work in collaboration to review similar data and information as that which they considered for Part II of this EBF Spending Plan. School districts may wish to refer to other tabs in this budget template, their Consolidated District Plan, their EL – Bilingual Service Plan, or any other existing documentation laying out plans for use of federal, state, and/or local funds in order to holistically consider how these funds may work together to serve students.

* - School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

Context

The EBF Spending Plan application in IWAS will list out the FY20 EBF funds specifically attributable to low-income students, English Learners, and students with special needs for each individual school district.* For this working document, school districts* may look up their FY19 allocations (FY20 allocations are not yet available) at https://www.isbe.net/_layouts/Download.aspx?SourceUri=/Documents/FY19-Student-Population-Funding-Allocation-Summary.xlsx. School districts* will indicate in which positions, programs, and/or services they intend to invest using all funds (not solely EBF funds) in service of students. School districts* serving at least one English Learner will also complete assurances related to Article 14C of the School Code.

* - School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

What is coming in IWAS?

10) EBF statute requires that school districts* use the EBF Spending Plan to specifically identify the intended utilization of funding on low-income students, English Learners, and special education programs. EBF statute also clarifies that these resources specifically identified should be "in addition to and not in lieu of" all other funding supporting students. The chart below provides a mechanism by which to distinguish between the funds spent on all students vs. these "additional" investments for the three identified student populations.

Mark with an X the positions, programs, and/or services on which the school district* intends to spend FY20 dollars from all sources (including designated EBF funds) to benefit the whole student population through a general program of instruction. Then, fill in the approximate dollar amounts that the school district* intends to spend on its specific student groups, keeping in mind that these dollars are on top of the general program of instruction already indicated. If the school district* does not serve a specific student group, it does not need to fill out the column for that student group. School districts* are not expected to have an entry for every row if not applicable.

* - School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

Practice Answer

This chart is not intended to serve as a strict accounting exercise. Instead, school districts* are asked to apply the spirit of "additional investments" as they fill in the chart and consider how they can use the chart to communicate the difference between dollars spent on all students vs. on students with greater need for additional resources.

Positions, programs, and/or services to be provided	Investments in general program of instruction benefiting all students	Investments additionally benefiting low-income students	Investments additionally benefiting English Learners***	Investments additionally benefiting students with special needs	OPTIONAL - Explanation of allocation decisions and/or FTEs reflected in the dollar amount specified
Core teacher(s)		\$	\$	\$	
Intervention teacher(s)		\$	\$	\$	
Instructional facilitators, coaches, and/or job-embedded professional development		\$	\$	\$	
Extended day staff, supports, and/or operations		\$	\$	\$	
Pupil support staff (e.g., counselor(s), psychologist(s), nurse(s), guidance counselor(s), social worker(s), speech pathologist(s))		\$	\$	\$	
Instructional assistant(s), paraprofessional(s), and/or supervisory aide(s)		\$	\$	\$	
Summer school staff, supports, and/or operations		\$	\$	\$	
Early childhood services		\$	\$	\$	
Family and community engagement and/or other community services		\$	\$	\$	
College and career readiness services		\$	\$	\$	
Innovation and school transformation efforts		\$	\$	\$	
Instructional materials (e.g., curriculum, books, equipment)		\$	\$	\$	
Assessments		\$	\$	\$	
Educational media services		\$	\$	\$	
Food services		\$	\$	\$	
Computer and tech equipment or other infrastructural supports		\$	\$	\$	
Other designated central office supports		\$	\$	\$	
Other (please list)		\$	\$	\$	
Total \$ intended for specific student groups	N/A	\$	\$	\$	N/A

*** - Planned investments for English Learners should highlight the investments already anticipated in the school district's submitted EL – Bilingual Service Plan.

EBF research base indicates that providing class sizes of 15 in grades K-3 has an effect size^a of 0.25 for overall student performance and an effect size of 0.5 for the student performance of low-income students and children of color.

EBF research base indicates that providing tutoring with Tier 2 intervention teachers, one-on-one and small group, has an effect size^a of 0.4-2.5 for student performance.

Research indicates that providing English Learners direct intervention support has an effect size^a of 0.45 for student performance.

EBF research base indicates that providing professional development with classroom instructional coaches has an effect size^a of 1.25-2.7 for student performance.

Documentation of research base underway

Documentation of research base underway

Documentation of research base underway

EBF research base indicates that providing structured, academically focused summer school has an effect size^a of 0.45 for student performance.

EBF research base indicates that providing full-day kindergarten has an effect size^a of 0.77 for student performance.

Documentation of research base underway

Documentation of research base underway

Documentation of research base underway

Documentation of research base underway

Documentation of research base underway

Documentation of research base underway

Documentation of research base underway

Documentation of research base underway

Documentation of research base underway

The IWAS application will auto-calculate the sum total of dollars input for each of the specific student groups. If the sum total is less than or equal to the FY20 EBF allocation for the specific student group, the EBF Spending Plan will not be accepted for submission.

Practice Answer

11) OPTIONAL - How did your data, other information considered, collaboration between school district* programmatic and business areas, and/or engagement with school staff, families, and community members influence your intended use of dollars on the student groups in question?

* - School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

What is coming in IWAS?

School districts* serving at least one English Learner (EL) will also complete assurances related to Article 14C of the School Code, which stipulates allowable expenditures for English Learners. These assurances will not appear in IWAS for school districts* serving zero English Learners. School districts* completing the assurances should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm their veracity. These assurances only apply to the EBF Spending Plan. A separate collection of the EL – Bilingual Service Plan takes place before each school year and must be separately reviewed by the Bilingual Parent Advisory Committee beginning with FY20.

* - School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

12) ONLY FOR SCHOOL DISTRICTS* SERVING ENGLISH LEARNERS - Mark with an X the appropriate box to indicate agreement or disagreement with each statement.

* - School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

Article 14C Assurance	"Yes"	"No"
A) "I hereby affirm that at least 60% of the school district's* State funds attributable to ELs will be used for instructional costs of programs and services for ELs (Function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of State funds attributable to ELs will also be used to serve ELs."		
B) "My school district* has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district* has at least one attendance center with 20 or more English learners (including parent refusals) who speak the same home language other than English in pre-K."		
C) IF THE ANSWER TO (B) ABOVE IS "YES" - "I hereby affirm that the school district's* Bilingual Parent Advisory Committee (BPAC) has reviewed the school district's* EBF Spending Plan submitted to the State Superintendent of Education."		
D) IF THE ANSWER TO (B) ABOVE IS "YES" - Fill in the date of the meeting at which the BPAC reviewed the EBF Spending Plan and the name of the BPAC chair at the time of the meeting.	Date:	Name:

* - School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

* - School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

* - School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

Feedback Survey

A version of this survey will appear at the end of the IWAS application for the official EBF Spending Plan submission. The EBF Spending Plan due for submission this year was designed by ISBE and the Professional Review Panel with some school district voice included, but we know we have more to learn from the field. This survey and other engagement opportunities throughout FY20 will directly influence the design of the FY21 EBF Spending Plan.

Context

Practice Answer

1) Mark with an X to indicate approximately how much time it will take your school district* to complete the FY20 EBF Spending Plan.	
a. Under 1 hour	
b. 1-2 hours	
c. 2-4 hours	
d. 5 hours or more	

* - School districts, laboratory schools, Regional Offices of Education, or Intermediate Service Centers

Practice Answer

2) Mark with an X to indicate which different school positions or departments will have been involved in completing your FY20 EBF Spending Plan.	
a. Superintendent	
b. Special Education	
c. Bilingual/English Learners	
d. Title I/Low-income	
e. Finance	
f. Principal(s)	
g. Other: _____	

Practice Answer

3) Mark with an X to indicate who do you believe should (ideally) be the primary audience for the EBF Spending Plan.	
a. Your school district	
b. Your school district's community	
c. ISBE	
d. State legislators	
e. Other: _____	

Practice Answer

4) Mark with an X to indicate what other data, plans, or reports you wish that this EBF Spending Plan were integrated or better aligned with.	
a. Site-based expenditure reporting	
b. English Learner expenditure report	
c. Part 100 rules, annual school district budget, Annual Financial Report	
d. Consolidated District Plan	
e. Other: _____	

Practice Answer	5] Mark with X to indicate how you would describe the current value of the FY20 EBF Spending Plan.	
	a. Very valuable. I will be using it to _____.	
	b. Somewhat valuable. I want to use it to _____ . It would be more valuable if _____.	
	c. Not very valuable. It would be more valuable if _____.	
	d. Not at all valuable. I wish ISBE would _____.	

Practice Answer	6] Mark with an X what you see as the potential value of the EBF Spending Plan.	
	a. Increasing and supporting strategic resource allocation based in student need data, student outcome data, and best practices research	
	b. Increasing and supporting intra-district collaboration between program areas, business offices, and leadership for more holistic planning and strategic resources allocation in service to students	
	c. Focusing on dollars for English Learners, low-income students, students with disabilities, and any other student populations with significant need	
	d. Facilitating inquiry into resource allocation decisions	
	e. Making connections to existing plans and requirements	

Practice Answer	7] Mark with an X to indicate your level of interest in joining FY20 focus groups to refine the EBF Spending Plan for FY21 and beyond.	
	a. Definitely interested	
	b. Possibly interested	
	c. Not interested	

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?	Deficit reduction plan is not required.
If required, is Deficit Reduction Plan Completed (Page: DefReeductPlan 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 2019 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	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, 2019, (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, 2020, (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