

2020-2021 Tentative Budget

Budget, Planning, Finance & Audit Committee
June 11, 2020



INSPIRE. EMPOWER. NURTURE.

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Informational Notes

- Public School Budgets are estimates of revenues and expenditures. With much uncertainty regarding state funding, this budget was prepared using conservative estimates. In general...
 - Revenues are budgeted using low estimates
 - Expenditures are budgeted using high estimates



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Informational Notes

- D155 strives to keep its operating funds “in the black.”
 - Operating revenues exceeded operating expenditures from 2014-2015 through 2018-2019
 - Operating revenues are budgeted to exceed operating expenditures in both 2019-2020 & 2020-2021



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What are the Operating Funds

- State Defined “Operating Funds”
 - Education Fund
 - Operations & Maintenance
 - Transportation Fund
 - Working Cash Fund
- School districts often include
 - Municipal Retirement/Social Security Fund



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Revenue Sources

Local Sources

- Property Tax Revenues
- Personal Property Replacement Tax
- District Fees
- Food Service
- Donations
- Interest Income

State Sources

- Evidence-Based Funding (Formerly GSA)
- Other State Grants & Reimbursements

Federal Sources

- IDEA Funding
- ESSA Funding
- Medicaid
- Other Federal Grants & Reimbursements



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Key Revenue Assumptions

- Property Taxes – 2019 Tax Levy is extended at 98.0% collection rate
 - 2020 Tax Levy will be discussed in the fall and affects the 2021-2022 Budget revenues
- Interest Income - held at FY17 levels (lower interest rates)
- Evidence-Based Funding – held flat
- Other State Revenues – slight decline for enrollment trend
- Federal Funding – increased based on prior year receipts



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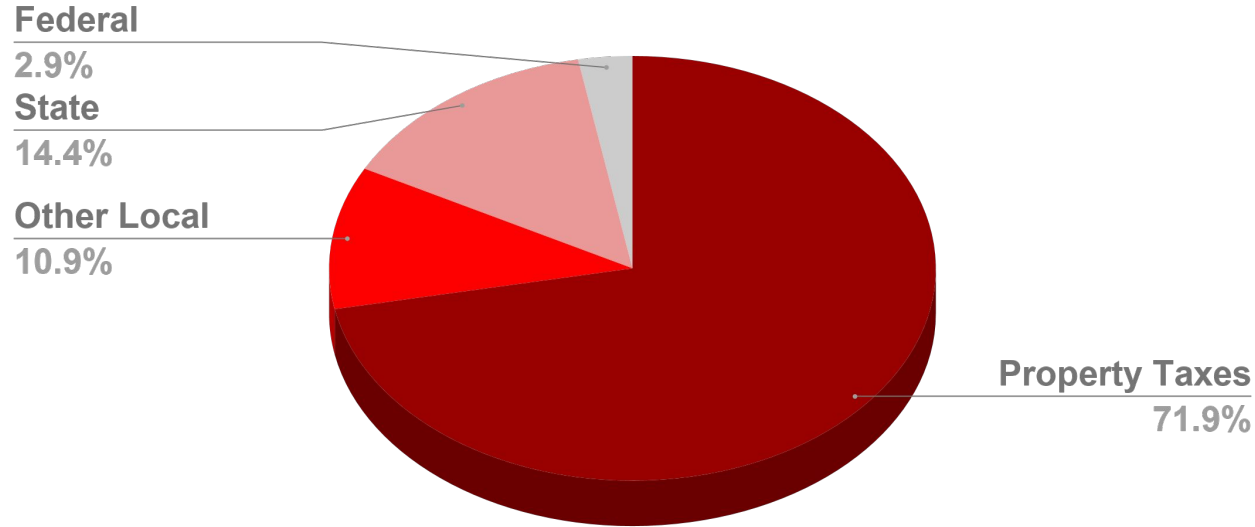
2020-2021 Operating Funds Direct Revenue Summary

	Education	Operations & Maintenance	Transportation	Municipal Retirement/ Social Security	Working Cash	Total Operating Funds
Direct Revenues	\$91,817,570	\$5,566,710	\$2,659,400	\$1,631,000	\$9,800	\$101,684,480



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Operating Fund Direct Revenue by Source



Budget to Budget Comparison

FY20 to FY21 - All Direct Revenue

	2019-2020	2020-2021	Increase/(Decrease)
Property Taxes	\$74,217,800	\$74,482,900	0.4%
Other Local	\$12,341,195	\$11,066,660	(10.3%)
State	\$16,897,300	\$16,845,109	(0.3%)
Federal	\$2,630,801	\$2,921,311	11.0%
Totals	\$106,087,096	\$105,315,980	(0.7%)



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Expenditures Overview

- The Illinois State Board of Education classifies expenditures using the following categories:
 - Salaries
 - Benefits
 - Purchased Services
 - Supplies/Non-Capital Equipment
 - Capital Outlay
 - Other (Tuition, Dues, Fees, Contingencies)



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Key Expenditure Assumptions

- Salaries - Current employee increases as negotiated. All staff return next year with the exception of known terminations. New hires that are known also are included.
- Benefits increase with current employee benefits projected.
- Departmental budgets are based upon need.



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2020-2021 Operating Funds Direct Expenditures Summary

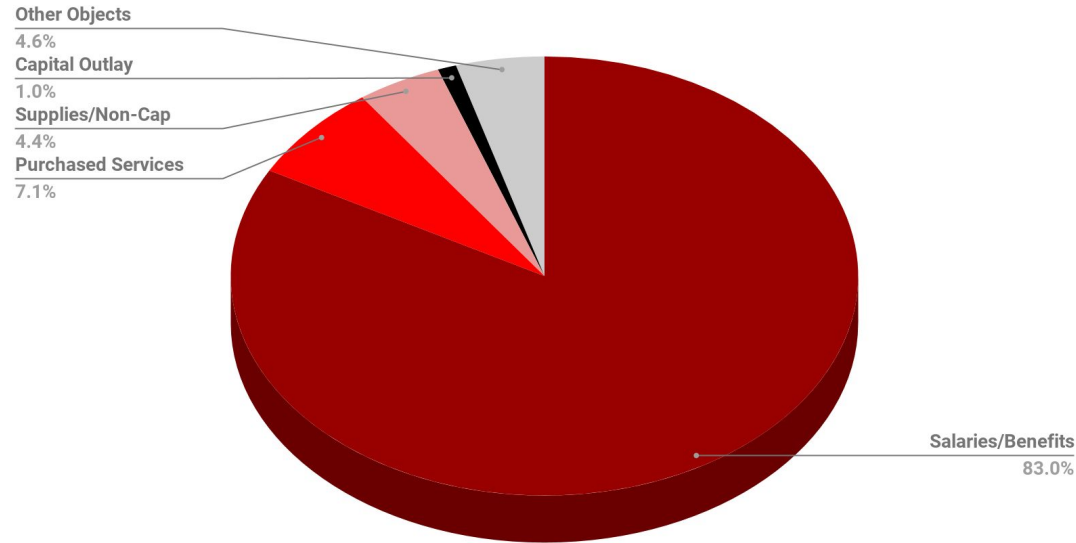
	Education	Operations & Maintenance	Transportation	Municipal Retirement/ Social Security	Working Cash	Total Operating Funds
Direct Expenditures	(\$86,279,513)	(\$7,899,364)	(\$4,825,465)	(\$2,640,681)	-	(\$101,645,023)



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Education Fund Expenditures

\$86,279,513



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Budget to Budget Comparison

FY20 to FY21 - Operating Fund Direct Expenditures

	2019-2020	2020-2021	Increase/(Decrease)
Salaries/Benefits	\$76,811,834	\$77,763,715	1.2%
Purchased Services	\$11,744,675	\$11,534,022	(1.8%)
Supplies/Non-Cap Equipment	\$6,282,556	\$5,839,516	(7.1%)
Capital Outlay	\$872,752	\$1,578,073	80.8%
Other Objects	\$4,361,925	\$4,929,697	13.0%
Totals	\$100,073,742	\$101,645,023	1.6%



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Capital Outlay Budget Increases

Infrastructure Improvements for Technology

- New Network Switches - \$460,000
- New Firewalls - \$55,000
- Server Installs/Upgrades - \$45,000
- Application Servers - \$150,000



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2019-2020 Operating Funds Budget Summary

	Education	Operations & Maintenance	Transportation	Municipal Retirement/ Social Security	Working Cash	Total Operating Funds
Direct Revenues	\$91,817,570	\$5,566,710	\$2,659,400	\$1,631,000	\$9,800	\$101,684,480
Direct Expenditures	(\$86,279,513)	(\$7,899,364)	(\$4,825,465)	(\$2,640,681)	-	(\$101,645,023)
Surplus/ Deficit	\$5,538,057	(\$2,332,654)	(\$2,166,065)	(\$1,009,681)	\$9,800	\$39,457



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Debt Service & Capital Projects

- D155 will collect a debt service levy of approximately \$1.4 million. No transfers from the Debt Service Fund should be necessary this year.
- Capital Projects for the 2020 & 2021 summers are included in this 2020-2021 budget in the amount of \$13 million. Partial funding of the capital projects fund relies on Evidence-Based Funding in the amount of \$2,200,000. Capital Projects will be funded through operating fund surpluses and fund balance transfers.



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Budget Timeline

- June 11, 2020 - Discuss budget in committee
- June 16, 2020 - Approve tentative budget and place budget “on display”
- August 18, 2020 - Hold budget hearing and approve budget



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2020-2021 Budget Summary

- This upcoming fiscal year is fairly uncertain due to the economic impact of COVID-19
- D155 is presenting a balanced budget, “in the black,” for the 6th consecutive year
- D155 continues to operate in a fiscally responsible manner
 - Operating revenues exceeded operating expenditures from 2014-2015 through 2018-2019
 - Operating revenues are budgeted to exceed operating expenditures in both 2019-2020 & 2020-2021



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ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

☐ Cash
☒ Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2020- June 30, 2021

Balanced budget, no deficit reduction plan
is required.

Date of Amended Budget:

(MM/DD/YY)

District Name:

Community High School District 155

District RCDT No:

44-063-1550-16

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 Community High School District 155, County of McHenry & Lake,
State of Illinois, for the Fiscal Year beginning July 1, 2020 and ending June 30, 2021.

WHEREAS the Board of Education of Community High School District 155,
County of McHenry & Lake, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary
of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the 18th day of August, 2020,
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, 2020 and ending June 30, 2021.

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 18th
day of August, 2020 by a roll call vote of Years, and Nays, to wit:

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

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

** 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.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.											
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2019 ¹		32,944,072	827,886	69,196	1,617,642	2,223,222	6,673,588	39,407	0	0	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	75,431,750	5,566,710	1,358,400	1,528,800	1,631,000	23,100	9,800	0	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	13,464,509	0	0	1,130,600	0	2,250,000	0	0	0	
8	FEDERAL SOURCES	4000	2,921,311	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		91,817,570	5,566,710	1,358,400	2,659,400	1,631,000	2,273,100	9,800	0	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	40,000,000									
11	Total Receipts/Revenues		131,817,570	5,566,710	1,358,400	2,659,400	1,631,000	2,273,100	9,800	0	0	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	59,417,405				1,303,653					
14	SUPPORT SERVICES	2000	26,139,108	7,399,364		4,325,465	1,337,028	13,000,000		0	0	
15	COMMUNITY SERVICES	3000	1,000	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	222,000	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	1,369,600	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	500,000	500,000	0	500,000	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		86,279,513	7,899,364	1,369,600	4,825,465	2,640,681	13,000,000		0	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	40,000,000	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		126,279,513	7,899,364	1,369,600	4,825,465	2,640,681	13,000,000		0	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		5,538,057	(2,332,654)	(11,200)	(2,166,065)	(1,009,681)	(10,726,900)	9,800	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		6,000,000		600,000						
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						4,100,000				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	6,000,000	0	600,000	0	4,100,000	0	0	0	

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.											
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
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	6,600,000									
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	8170										
57	Proceeds to Debt Service Fund	8410										
58	Taxes Pledged to Pay Principal on Capital Leases	8420										
59	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8430										
60	Other Revenues Pledged to Pay Principal on Capital Leases	8440										
61	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8450										
62	Taxes Pledged to Pay Interest on Capital Leases	8520										
63	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8530										
64	Other Revenues Pledged to Pay Interest on Capital Leases	8540										
65	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8610										
66	Taxes Pledged to Pay Principal on Revenue Bonds	8620										
67	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8630										
68	Other Revenues Pledged to Pay Principal on Revenue Bonds	8640										
69	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8710										
70	Taxes Pledged to Pay Interest on Revenue Bonds	8720										
71	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8730										
72	Other Revenues Pledged to Pay Interest on Revenue Bonds	8740										
73	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8810										
74	Taxes Transferred to Pay for Capital Projects	8820										
75	Grants/Reimbursements Pledged to Pay for Capital Projects	8830										
76	Other Revenues Pledged to Pay for Capital Projects	8840		4,100,000								
77	Fund Balance Transfers Pledged to Pay for Capital Projects	8910										
78	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8990										
79	Other Uses Not Classified Elsewhere											
79	Total Other Uses of Funds ⁹		6,600,000	4,100,000	0	0	0	0	0	0	0	
80	Total Other Sources/Uses of Fund		(6,600,000)	1,900,000	0	600,000	0	4,100,000	0	0	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2020		31,882,129	395,232	57,996	51,577	1,213,541	46,688	49,207	0	0	
82												
83	SUMMARY OF EXPENDITURES (by Major Object)											
84	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
85	Object Name											
86	Salaries	100	56,850,749	2,862,940		0		0		0	0	59,713,689
87	Employee Benefits	200	14,695,646	663,699		0	2,640,681	0		0	0	18,000,026
88	Purchased Services	300	6,165,983	1,598,574	0	3,769,465		0		0	0	11,534,022
89	Supplies & Materials	400	3,003,758	1,929,885		6,000		0		0	0	4,939,643
90	Capital Outlay	500	830,573	197,500		550,000		13,000,000		0	0	14,578,073
91	Other Objects	600	3,929,697	500,000	1,369,600	500,000	0	0		0	0	6,299,297
92	Non-Capitalized Equipment	700	753,107	146,766		0		0		0	0	899,873
93	Termination Benefits	800	50,000	0		0		0				50,000
94	Total Expenditures		86,279,513	7,899,364	1,369,600	4,825,465	2,640,681	13,000,000		0	0	116,014,623

SUMMARY OF CASH TRANSACTIONS

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1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2019 ⁷		75,269,069	3,973,045	774,915	2,676,781	3,311,673	10,128,428	39,408	0	0
4	Total Direct Receipts & Other Sources ⁸		91,817,570	11,566,710	1,358,400	3,259,400	1,631,000	6,373,100	9,800	0	0
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		91,817,570	11,566,710	1,358,400	3,259,400	1,631,000	6,373,100	9,800	0	0
12	Total Amount Available		167,086,639	15,539,755	2,133,315	5,936,181	4,942,673	16,501,528	49,208	0	0
13	Total Direct Disbursements & Other Uses ⁹		92,879,513	11,999,364	1,369,600	4,825,465	2,640,681	13,000,000	0	0	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		92,879,513	11,999,364	1,369,600	4,825,465	2,640,681	13,000,000	0	0	0
21	ENDING CASH BALANCE ON HAND June 30, 2020 ⁷		74,207,126	3,540,391	763,715	1,110,716	2,301,992	3,501,528	49,208	0	0

ESTIMATED RECEIPTS/REVENUES

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	A	B	C	D	E	F	G	H	I	J	K
1			(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
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹ (1110-1120)	-	63,132,000	5,212,400	1,350,600	1,459,200	467,800				
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	1,810,200								
8	FICA and Medicare Only Levies	1150					1,050,700				
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		64,942,200	5,212,400	1,350,600	1,459,200	1,518,500	0	0	0	0
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	1,052,300				94,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		1,052,300	0	0	0	94,000	0	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321	46,600								
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	132,000								
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		178,600								
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									

ESTIMATED RECEIPTS/REVENUES

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1	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
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					40,000					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	316,100	53,700	7,800	29,600	18,500	13,100	9,800		
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		316,100	53,700	7,800	29,600	18,500	13,100	9,800	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	427,300								
70	Sales to Pupils - Breakfast	1612	28,800								
71	Sales to Pupils - A la Carte	1613	591,400								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	11,400								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		1,058,900								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	195,400								
78	Admissions - Other	1719	264,600								
79	Fees	1720	656,300	238,200							
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	2,937,450								
82	Total District/School Activity Income		4,053,750	238,200							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	1,099,300								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbooks		1,099,300								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910		62,010							
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930						10,000			
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	20,000								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	47,400								
102	Proceeds from Vendors' Contracts	1980	87,000								
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	2,576,200	400							
108	Total Other Revenue from Local Sources		2,730,600	62,410	0	0	0	10,000	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	75,431,750	5,566,710	1,358,400	1,528,800	1,631,000	23,100	9,800	0	0
110	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									

ESTIMATED RECEIPTS/REVENUES

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	A	B	C	D	E	F	G	H	I	J	K
1			(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
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	12,971,800					2,200,000			
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		12,971,800	0	0	0	0	2,200,000		0	0
122	RESTRICTED GRANTS-IN-AID (3100-3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	200,000								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105									
126	Special Education - Personnel	3110									
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		200,000	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	142,025								
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		142,025	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		0				0				
145	State Free Lunch & Breakfast	3360	6,700								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	139,500								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				53,700					
152	Transportation - Special Education	3510				1,076,900					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		1,130,600	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
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									

ESTIMATED RECEIPTS/REVENUES

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	A	B	C	D	E	F	G	H	I	J	K
1			(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
167	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	4,484					50,000			
168	Total Restricted Grants-In-Aid		492,709	0	0	1,130,600	0	50,000	0	0	0
169	Total Receipts/Revenues from State Sources	3000	13,464,509	0	0	1,130,600	0	2,250,000	0	0	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	0	0	0	0
175	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (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. (Describe & Itemize)	4090									
180	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		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	392,000								
191	Special Milk Program	4215									
192	School Breakfast Program	4220	88,000								
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	75,000								
197	Total Food Service		555,000				0				
198	TITLE I										
199	Title I - Low Income	4300	392,580								
200	Title I - Low Income - Neglected, Private	4305									
201	Title I - Migrant Education	4340									
202	Title I - Other (Describe & Itemize)	4399									
203	Total Title I		392,580	0		0	0				
204	TITLE IV										
205	Title IV - Student Support & Academic Enrichment Grant	4400	57,601								
206	Title IV - 21st Century	4421									
207	Title IV - Other (Describe & Itemize)	4499									
208	Total Title IV		57,601	0		0	0				
209	FEDERAL - SPECIAL EDUCATION										
210	Federal Special Education - Preschool Flow-Through	4600									
211	Federal Special Education - Preschool Discretionary	4605									
212	Federal Special Education - IDEA Flow Through	4620	1,220,000								
213	Federal Special Education - IDEA Room & Board	4625	290,000								
214	Federal Special Education - IDEA Discretionary	4630									
215	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
216	Total Federal Special Education		1,510,000	0		0	0				
217	CTE - PERKINS										

ESTIMATED RECEIPTS/REVENUES

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1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
218	CTE - Perkins-Title IIIIE Tech Prep	4770									
219	CTE - Other (Describe & Itemize)	4799	96,930								
220	Total CTE - Perkins		96,930	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	0		0	0
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									
256	McKinney Education for Homeless Children	4920									
257	Title II - Eisenhower - Professional Development Formula	4930									
258	Title II - Teacher Quality	4932	130,500								
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	45,700								
263	Medicaid Matching Funds - Fee-For-Service Program	4992	95,000								
264	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	38,000								
265	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		2,921,311	0	0	0	0	0		0	0
266	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	2,921,311	0	0	0	0	0	0	0	0
267	TOTAL DIRECT RECEIPTS/REVENUES		91,817,570	5,566,710	1,358,400	2,659,400	1,631,000	2,273,100	9,800	0	0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	27,171,665	8,047,571	497,067	902,057		7,538	73,650	50,000	36,749,548
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	7,720,633	1,870,176	345,700	181,234		2,000	47,000		10,166,743
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250									0
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	2,852,677	661,680	28,625	51,104	57,073		101,882		3,753,041
14	Interscholastic Programs	1500	3,265,403	198,891	557,833	569,907	10,000	2,516,280	4,500		7,122,814
15	Summer School Programs	1600	282,000	18,386		1,800					302,186
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	341,303	83,201	45,404	28,165					498,073
18	Bilingual Programs	1800									0
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911						25,000			25,000
22	Special Education Programs K-12 Private Tuition	1912						800,000			800,000
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Total Instruction ¹⁴	1000	41,633,681	10,879,905	1,474,629	1,734,267	67,073	3,350,818	227,032	50,000	59,417,405
34	SUPPORT SERVICES (ED)	2000									
35	Support Services - Pupil	2100									
36	Attendance & Social Work Services	2110	1,376,229	296,884							1,673,113
37	Guidance Services	2120	2,988,480	743,307	12,260	40,900		3,469			3,788,416
38	Health Services	2130	566,089	116,450	54,450	104,300					841,289
39	Psychological Services	2140	491,712	78,549							570,261
40	Speech Pathology & Audiology Services	2150	407,996	63,484							471,480
41	Other Support Services - Pupils (Describe & Itemize)	2190									0
42	Total Support Services - Pupil	2100	5,830,506	1,298,674	66,710	145,200	0	3,469	0	0	7,344,559
43	Support Services - Instructional Staff	2200									
44	Improvement of Instruction Services	2210	3,347,392	1,048,033	487,758	10,500		300			4,893,983
45	Educational Media Services	2220	652,659	140,781	154,525	85,884		95	1,650		1,035,594
46	Assessment & Testing	2230			90,000	298,000					388,000
47	Total Support Services - Instructional Staff	2200	4,000,051	1,188,814	732,283	394,384	0	395	1,650	0	6,317,577
48	Support Services - General Administration	2300									
49	Board of Education Services	2310	75,693	23,013	624,600	25,700		19,100			768,106
50	Executive Administration Services	2320	401,225	108,410	17,000	8,200		8,100			542,935
51	Special Area Administration Services	2330									0
52	Tort Immunity Services	2360 - 2370			820,000						820,000
53	Total Support Services - General Administration	2300	476,918	131,423	1,461,600	33,900	0	27,200	0	0	2,131,041
54	Support Services - School Administration	2400									
55	Office of the Principal Services	2410	1,590,714	462,748	60,072	246,497	13,500	7,720	14,925		2,396,176
56	Other Support Services - School Administration (Describe & Itemize)	2490	762,798	204,830		1,310					968,938
57	Total Support Services - School Administration	2400	2,353,512	667,578	60,072	247,807	13,500	7,720	14,925	0	3,365,114

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
58	Support Services - Business	2500									
59	Direction of Business Support Services	2510	164,176	51,875	1,500			1,000			218,551
60	Fiscal Services	2520	423,605	77,940	165,100	126,000		4,500	500		797,645
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550									0
63	Food Services	2560	286,261	137,515	1,450,000	3,000	30,000	800	4,000		1,911,576
64	Internal Services	2570	11,184	645		45,000					56,829
65	Total Support Services - Business	2500	885,226	267,975	1,616,600	174,000	30,000	6,300	4,500	0	2,984,601
66	Support Services - Central	2600									
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630	156,967	25,499	13,350	1,000		250			197,066
70	Staff Services	2640	355,333	100,637	55,000	40,000		1,045			552,015
71	Data Processing Services	2660	1,157,555	135,141	495,739	233,000	720,000	500	505,000		3,246,935
72	Total Support Services - Central	2600	1,669,855	261,277	564,089	274,000	720,000	1,795	505,000	0	3,996,016
73	Other Support Services (Describe & Itemize)	2900				200					200
74	Total Support Services	2000	15,216,068	3,815,741	4,501,354	1,269,491	763,500	46,879	526,075	0	26,139,108
75	COMMUNITY SERVICES (ED)	3000	1,000								1,000
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									0
79	Payments for Special Education Programs	4120			60,000						60,000
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190			130,000						130,000
84	Total Payments to Other Dist & Govt Units (In-State)	4100			190,000			0			190,000
85	Payments for Regular Programs - Tuition	4210						10,000			10,000
86	Payments for Special Education Programs - Tuition	4220						20,000			20,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270						2,000			2,000
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						32,000			32,000
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
100	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
101	Payments to Other Dist & Govt Units (Out of State)	4400									0
102	Total Payments to Other Dist & Govt Units	4000			190,000			32,000			222,000
103	DEBT SERVICE (ED)	5000									
104	Debt Service - Interest on Short-Term Debt	5100									
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
110	Total Debt Service - Interest on Short-Term Debt	5100						0			0
111	Debt Service - Interest on Long-Term Debt	5200									0
112	Total Debt Service	5000						0			0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
113	PROVISION FOR CONTINGENCIES (ED)	6000						500,000			500,000
114	Total Direct Disbursements/Expenditures		56,850,749	14,695,646	6,165,983	3,003,758	830,573	3,929,697	753,107	50,000	86,279,513
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										5,538,057
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2000									
119	Support Services - Pupil	2100									
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	Support Services - Business	2500									
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530					75,000				75,000
124	Operation & Maintenance of Plant Services	2540	2,862,940	663,699	1,598,574	1,929,885	122,500		146,766		7,324,364
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	2,862,940	663,699	1,598,574	1,929,885	197,500	0	146,766	0	7,399,364
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	2,862,940	663,699	1,598,574	1,929,885	197,500	0	146,766	0	7,399,364
130	COMMUNITY SERVICES (O&M)	3000									0
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									0
134	Payments for Special Education Programs	4120									0
135	Payments for CTE Program	4140									0
136	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
137	Total Payments to Other Dist & Govt Units (In-State)	4100				0		0			0
138	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
139	Total Payments to Other Dist & Govt Unit	4000				0		0			0
140	DEBT SERVICE (O&M)	5000									
141	Debt Service - Interest on Short-Term Debt	5100									
142	Tax Anticipation Warrants	5110									0
143	Tax Anticipation Notes	5120									0
144	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
145	State Aid Anticipation Certificates	5140									0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0
148	Debt Service - Interest on Long-Term Debt	5200									0
149	Total Debt Service	5000						0			0
150	PROVISION FOR CONTINGENCIES (O&M)	6000						500,000			500,000
151	Total Direct Disbursements/Expenditures		2,862,940	663,699	1,598,574	1,929,885	197,500	500,000	146,766	0	7,899,364
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,332,654)
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									0
158	Payments for Special Education Programs	4120									0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
160	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
161	DEBT SERVICE (DS)	5000									
162	Debt Service - Interest on Short-Term Debt	5100									
163	Tax Anticipation Warrants	5110									0
164	Tax Anticipation Notes	5120									0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
165	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
166	State Aid Anticipation Certificates	5140									0
167	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
168	Total Debt Service - Interest On Short-Term Debt	5100						0			0
169	Debt Service - Interest on Long-Term Debt	5200						558,600			558,600
170	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ <i>(Lease/Purchase Principal Retired)</i>	5300						810,000			810,000
171	Debt Service Other <i>(Describe & Itemize)</i>	5400						1,000			1,000
172	Total Debt Service	5000			0			1,369,600			1,369,600
173	PROVISION FOR CONTINGENCIES (DS)	6000									0
174	Total Direct Disbursements/Expenditures				0			1,369,600			1,369,600
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(11,200)
176											
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									0
181	Support Services - Business										
182	Pupil Transportation Services	2550			3,769,465	6,000	550,000				4,325,465
183	Other Support Services <i>(Describe & Itemize)</i>	2900									0
184	Total Support Services	2000	0	0	3,769,465	6,000	550,000	0	0	0	4,325,465
185	COMMUNITY SERVICES (TR)	3000									0
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									0
189	Payments for Special Education Programs	4120									0
190	Payments for Adult/Continuing Education Programs	4130									0
191	Payments for CTE Programs	4140									0
192	Payments for Community College Programs	4170									0
193	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190									0
194	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
195	Payments to Other Dist & Govt Units (Out-of-State) <i>(Describe & Itemize)</i>	4400									0
196	Total Payments to Other Dist & Govt Units	4000			0			0			0
197	DEBT SERVICE (TR)	5000									
198	Debt Service - Interest on Short-Term Debt	5100									
199	Tax Anticipation Warrants	5110									0
200	Tax Anticipation Notes	5120									0
201	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
202	State Aid Anticipation Certificates	5140									0
203	Other Interest on Short-Term Debt <i>(Describe and Itemize)</i>	5150									0
204	Total Debt Service - Interest On Short-Term Debt	5100						0			0
205	Debt Service - Interest on Long-Term Debt	5200									0
206	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ <i>(Lease/Purchase Principal Retired)</i>	5300									0
207	Debt Service - Other <i>(Describe and Itemize)</i>	5400									0
208	Total Debt Service	5000						0			0
209	PROVISION FOR CONTINGENCIES (TR)	6000						500,000			500,000
210	Total Direct Disbursements/Expenditures		0	0	3,769,465	6,000	550,000	500,000	0	0	4,825,465
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,166,065)
212											

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
213	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									
215	Regular Program	1100		500,304							500,304
216	Pre-K Programs	1125									0
217	Special Education Programs (Functions 1200-1220)	1200		587,618							587,618
218	Special Education Programs Pre-K	1225									0
219	Remedial and Supplemental Programs K-12	1250									0
220	Remedial and Supplemental Programs Pre-K	1275									0
221	Adult/Continuing Education Programs	1300									0
222	CTE Programs	1400		39,419							39,419
223	Interscholastic Programs	1500		167,472							167,472
224	Summer School Programs	1600		4,089							4,089
225	Gifted Programs	1650									0
226	Driver's Education Programs	1700		4,751							4,751
227	Bilingual Programs	1800									0
228	Truant Alternative & Optional Programs	1900									0
229	Total Instruction	1000		1,303,653							1,303,653
230	SUPPORT SERVICES (MR/SS)	2000									
231	Support Services - Pupil	2100									
232	Attendance & Social Work Services	2110		67,687							67,687
233	Guidance Services	2120		110,446							110,446
234	Health Services	2130		17,050							17,050
235	Psychological Services	2140		6,938							6,938
236	Speech Pathology & Audiology Services	2150		5,674							5,674
237	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
238	Total Support Services - Pupil	2100		207,795							207,795
239	Support Services - Instructional Staff	2200									
240	Improvement of Instruction Services	2210		52,746							52,746
241	Educational Media Services	2220		46,254							46,254
242	Assessment & Testing	2230									0
243	Total Support Services - Instructional Staff	2200		99,000							99,000
244	Support Services - General Administration	2300									
245	Board of Education Services	2310		13,985							13,985
246	Executive Administration Services	2320		2,493							2,493
247	Special Area Administrative Services	2330									0
248	Claims Paid from Self Insurance Fund	2361									0
249	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
250	Unemployment Insurance Payments	2363									0
251	Insurance Payments (regular or self-insurance)	2364									0
252	Risk Management and Claims Services Payments	2365									0
253	Judgment and Settlements	2366									0
254	Educatl, Inspectl, Supervisory Serv. Related to Loss Prevention or Reduction	2367									0
255	Reciprocal Insurance Payments	2368									0
256	Legal Service	2369									0
257	Total Support Services - General Administration	2300		16,478							16,478
258	Support Services - School Administration	2400									
259	Office of the Principal Services	2410		88,067							88,067
260	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490		30,649							30,649
261	Total Support Services - School Administration	2400		118,716							118,716
262	Support Services - Business	2500									
263	Direction of Business Support Services	2510		2,252							2,252
264	Fiscal Services	2520		54,871							54,871
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Service	2540		554,576							554,576
267	Pupil Transportation Services	2550									0
268	Food Services	2560									0
269	Internal Services	2570		2,084							2,084
270	Total Support Services - Business	2500		613,783							613,783
271	Support Services - Central	2600									
272	Direction of Central Support Services	2610									0
273	Planning, Research, Development & Evaluation Services	2620									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
274	Information Services	2630		29,388							29,388
275	Staff Services	2640		36,299							36,299
276	Data Processing Services	2660		215,569							215,569
277	Total Support Services - Central	2600		281,256							281,256
278	Other Support Services (Describe & Itemize)	2900									0
279	Total Support Services	2000		1,337,028							1,337,028
280	COMMUNITY SERVICES (MR/SS)	3000									0
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	Total Payments to Other Dist & Govt Units	4000		0							0
286	DEBT SERVICE (MR/SS)	5000									
287	Debt Service - Interest on Short-Term Debt	5100									
288	Tax Anticipation Warrants	5110									0
289	Tax Anticipation Notes	5120									0
290	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
291	State Aid Anticipation Certificates	5140									0
292	Other (Describe & Itemize)	5150									0
293	Total Debt Service	5000						0			0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
295	Total Direct Disbursements/Expenditures			2,640,681				0			2,640,681
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,009,681)
297											
298	60 - CAPITAL PROJECTS (CP)										
299	SUPPORT SERVICES (CP)	2000									
300	Support Services - Business										
301	Facilities Acquisition & Construction Services	2530					13,000,000				13,000,000
302	Other Support Services (Describe & Itemize)	2900									0
303	Total Support Services	2000	0	0	0	0	13,000,000	0	0		13,000,000
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									0
307	Payment for Special Education Programs	4120									0
308	Payment for CTE Programs	4140									0
309	Payments to Other Govt Units (In-State) (Describe & Itemize)	4190									0
310	Total Payments to Other Districts & Govt Units	4000			0			0			0
311	PROVISION FOR CONTINGENCIES (CP)	6000									0
312	Total Direct Disbursements/Expenditures		0	0	0	0	13,000,000	0	0		13,000,000
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(10,726,900)
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									0
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
321	Unemployment Insurance Payments	2363									0
322	Insurance Payments (regular or self-insurance)	2364									0
323	Risk Management and Claims Services Payments	2365									0
324	Judgment and Settlements	2366									0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
325	Educatl, Inspectl, Supervisory Serv Related to Loss Prevention or Reduction	2367									0
326	Reciprocal Insurance Payments	2368									0
327	Legal Service	2369									0
328	Property Insurance (Building & Grounds)	2371									0
329	Vehicle Insurance (Transportation)	2372									0
330	Total Support Services - General Administration	2000	0	0	0	0	0	0	0		0
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
332	Payments for Regular Programs	4110									0
333	Payments for Special Education Programs	4120									0
334	Total Payments to Other Dist & Govt Units	4000						0			0
335	DEBT SERVICE (TF)	5000									
336	Debt Service - Interest on Short-Term Debt										
337	Tax Anticipation Warrants	5110									0
338	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
339	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
340	Total Debt Service	5000						0			0
341	PROVISION FOR CONTINGENCIES (TF)	6000									0
342	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
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									0
349	Operation & Maintenance of Plant Service	2540									0
350	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
351	Other Support Services <i>(Describe & Itemize)</i>	2900									0
352	Total Support Services	2000	0	0	0	0	0	0	0		0
353	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190									0
357	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
358	DEBT SERVICE (FP&S)	5000									
359	Debt Service - Interest on Short-Term Debt	5100									
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0
363	Debt Service - Interest on Long-Term Debt	5200									0
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
365	Total Debt Service	5000						0			0
366	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
367	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

	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	91,817,570	5,566,710	2,659,400	9,800	100,053,480
4	Direct Expenditures	86,279,513	7,899,364	4,825,465		99,004,342
5	Difference	5,538,057	(2,332,654)	(2,166,065)	9,800	1,049,138
6	Estimated Fund Balance - June 30, 2020	31,882,129	395,232	51,577	49,207	32,378,145
7	Balanced budget, no deficit reduction plan is required.					
8	<i>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).</i>					
10	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.					
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>					

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.</p> <p>Out-of-balance conditions are accompanied by an error message.</p> <p>Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Congratulations! You have a balanced budget.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	ACCRUAL
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