

FOR DECISION

AGENDA ITEM:

September 23, 2014

SUBJECT: Adoption of 2014-15 Budget

MOTION: That the Board of Education of Oak Park District 97 adopt its final 2014-15 budget in the total amount of \$92,635,696 as delineated in the memorandum to the Superintendent dated September 23, 2014.



Oak Park Elementary School District 97

970 Madison ▪ Oak Park ▪ Illinois ▪ 60302 ▪ ph: 708.524.3000 ▪ fax: 708.524.3019 ▪ www.op97.org

TO: Dr. Albert G. Roberts, Superintendent

FROM: Therese M. O'Neill, Assistant Superintendent for Finance & Operations

RE: Final 2013-14 Budget

DATE: September 23, 2014

Please find attached the final 2014-15 budget. This budget document details final expenditures for our Operating Funds of \$78,518,350 and \$14,117,346 for our Non-Operating Funds, for a grand total of \$92,635,696.

The state formatted budget is attached for your review, as is the composite summary featuring the opening audited cash balances (received from auditors last week), as well as the general ledger summary, by fund, for both revenues and expenditures. This state formatted budget requires your approval on Tuesday evening and must be submitted to the Illinois State Board of Education prior to September 30, 2013.

tmo

Attachments (3)

Oak Park Elementary #97
Adoption of 2014-16
 September 23, 2014
 Summary Page
 Audited Opening Balances

	Audited Beginning 7/1/2014	Anticipated 2014-15 Revenues	Transfer In	Proposed 2014-15 Expenditures	Transfer Out	Projected Balance 6/30/2015
Operating Funds						
Ed Fund	\$ 27,054,880	\$ 63,252,500	\$ 3,591,000	\$ 66,205,988	\$ 4,347,800	\$ 23,344,592
O & M Fund	\$ (580,698)	\$ 7,185,452	\$ 3,591,000	\$ 6,585,140	\$ 3,591,000	\$ 19,614
Transportation	\$ 2,353,892	\$ 2,806,226		\$ 3,337,702		\$ 1,822,416
IMRF/Soc. Sec.	\$ 1,031,980	\$ 2,206,661		\$ 2,389,520		\$ 849,121
Working Cash	\$ 6,075,913	\$ 3,625,000			\$ 3,591,000	\$ 6,109,913
Operating Funds	\$ 35,935,967	\$ 79,075,839	\$ 7,182,000	\$ 78,518,350	\$ 11,529,800	\$ 32,145,656
Non-Operating Funds						
Debt Service Fund	\$ 4,793,294	\$ 8,079,175	\$ 756,800	\$ 8,606,474		\$ 5,022,795
Capital Projects Fund	\$ 2,008,513		\$ 3,591,000	\$ 5,510,872		\$ 88,641
Life Safety Fund	\$ 112,151	\$ 275				\$ 112,426
Non-Operating/Capital Funds	\$ 6,913,958	\$ 8,079,450	\$ 4,347,800	\$ 14,117,346	\$0	\$ 5,223,862
Grand Total - All Funds	\$ 42,849,925	\$ 87,155,289	\$ 11,529,800	\$ 92,635,696	\$ 11,529,800	\$ 37,369,518

OAK PARK ELEMENTARY DISTRICT 97
MONTHLY REVENUE REPORT

DATE - 9/16/14
TIME - 14:14:25
PROG - GNL.570
REPT - REVENUE MONTHLY

September 30, 2014

ACCOUNT NUMBER / TITLE	FY 2015 BUDGET	CURRENT MONTH TO DATE	YTD TRANSACTIONS	REMAINING BUDGET	% OF BUDGET REALIZED
FUND 101 EDUCATION					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	3,591,000.00	.00	.00	3,591,000.00	.00 %
XXX.X.XX.XXX.1XXX LOCAL REVENUES	49,487,964.00	223,354.80	20,878,450.71	28,609,513.29	42.19 %
XXX.X.XX.XXX.3XXX STATE REVENUES	10,158,959.00	.00	44,594.55	10,114,364.45	.44 %
XXX.X.XX.XXX.4XXX FEDERAL REVENUES	3,605,577.00	23,968.00	775,832.16	2,829,744.84	21.52 %
XXX.X.XX.XXX.7XXX ACCOUNTS PAYABLE	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.9XXX	.00	.00	.00	.00	.00 %
101.X.XX.XXX.XXXX EDUCATION	66,843,500.00	247,322.80	21,698,877.42	45,144,622.58	32.46 %
FUND 102 OPERATIONS & MAINTENANCE					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	3,591,000.00	.00	.00	3,591,000.00	.00 %
XXX.X.XX.XXX.1XXX LOCAL REVENUES	4,585,452.00	7,639.11	1,501,312.98	3,084,139.02	32.74 %
XXX.X.XX.XXX.3XXX STATE REVENUES	2,600,000.00	.00	750,595.42	1,849,404.58	28.87 %
102.X.XX.XXX.XXXX OPERATIONS & MAINTENANCE	10,776,452.00	7,639.11	2,251,908.40	8,524,543.60	20.90 %
FUND 103 DEBT SERVICE					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	756,800.00	.00	.00	756,800.00	.00 %
XXX.X.XX.XXX.1XXX LOCAL REVENUES	8,079,175.00	17,504.65	3,434,853.78	4,644,321.22	42.51 %
XXX.X.XX.XXX.4XXX FEDERAL REVENUES	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.5XXX TRANSFERS	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.7XXX ACCOUNTS PAYABLE	.00	.00	.00	.00	.00 %
103.X.XX.XXX.XXXX DEBT SERVICE	8,835,975.00	17,504.65	3,434,853.78	5,401,121.22	38.87 %
FUND 104 TRANSPORTATION					
XXX.X.XX.XXX.1XXX LOCAL REVENUES	1,067,875.00	2,559.71	502,874.45	565,000.55	47.09 %
XXX.X.XX.XXX.3XXX STATE REVENUES	1,738,351.00	.00	.00	1,738,351.00	.00 %
104.X.XX.XXX.XXXX TRANSPORTATION	2,806,226.00	2,559.71	502,874.45	2,303,351.55	17.92 %
FUND 105 IMRF/SOCIAL SECURITY					
XXX.X.XX.XXX.1XXX LOCAL REVENUES	2,206,661.00	5,252.72	1,072,938.40	1,133,722.60	48.62 %
105.X.XX.XXX.XXXX IMRF/SOCIAL SECURITY	2,206,661.00	5,252.72	1,072,938.40	1,133,722.60	48.62 %
FUND 106 CAPITAL PROJECTS					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	3,441,000.00	.00	.00	3,441,000.00	.00 %
XXX.X.XX.XXX.1XXX LOCAL REVENUES	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.3XXX STATE REVENUES	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.4XXX FEDERAL REVENUES	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.7XXX ACCOUNTS PAYABLE	.00	.00	.00	.00	.00 %
106.X.XX.XXX.XXXX CAPITAL PROJECTS	3,441,000.00	.00	.00	3,441,000.00	.00 %
FUND 107 WORKING CASH					
XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.1XXX LOCAL REVENUES	34,000.00	.00	14,584.81	19,415.19	42.90 %
XXX.X.XX.XXX.5XXX TRANSFERS	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.7XXX ACCOUNTS PAYABLE	3,591,000.00	.00	.00	3,591,000.00	.00 %

DATE - 9/16/14
TIME - 14:14:25
PROG - GNL.570
REPT - REVENUE MONTHLY

OAK PARK ELEMENTARY DISTRICT 97
MONTHLY REVENUE REPORT
September 30, 2014

ACCOUNT NUMBER / TITLE	FY 2015 BUDGET	CURRENT MONTH TO DATE	YTD TRANSACTIONS	REMAINING BUDGET	% OF BUDGET REALIZED
107.X.XX.XXX.XXXX WORKING CASH	3,625,000.00	.00	14,584.81	3,610,415.19	.40 %
FUND 108 TORT XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL	.00	.00	.00	.00	.00 %
108.X.XX.XXX.XXXX TORT	.00	.00	.00	.00	.00 %
FUND 109 LIFE SAFETY XXX.X.XX.XXX.1XXX LOCAL REVENUES	275.00	.00	112.10	162.90	40.76 %
109.X.XX.XXX.XXXX LIFE SAFETY	275.00	.00	112.10	162.90	40.76 %
FUND 110 EMPLOYEE HEALTH INSURANCE XXX.X.XX.XXX.0XXX EXPENDITURE SUBTOTAL XXX.X.XX.XXX.1XXX LOCAL REVENUES	.00 .00	8.95 .00	416.85 .00	416.85- .00	9999.99- .00 %
110.X.XX.XXX.XXXX EMPLOYEE HEALTH INSURANCE	.00	8.95	416.85	416.85-	9999.99-%
REPORT TOTAL	98,535,089.00	280,287.94	28,976,566.21	69,558,522.79	29.41 %

OAK PARK ELEMENTARY DISTRICT 97
BOARD EXPENSE REPORT

September 30, 2014

DATE - 9/16/14
TIME - 14:14:16
PROG - GNL.570
REPT - BOARD EXP RPT

ACCOUNT NUMBER / TITLE	FY 2015 BUDGET	MONTH TO DATE	YTD TRANSACTIONS	REMAINING BUDGET	% OF BUDGET REALIZED
FUND 101 EDUCATION					
XXX.X.XX.XXX.01XX SALARIES	47,739,042.00	1,717,325.95	4,465,503.30	43,273,538.70	9.35 %
XXX.X.XX.XXX.02XX BENEFITS	6,666,426.71	299,108.25	825,804.49	5,840,622.22	12.39 %
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	5,054,606.00	353,557.02	1,512,455.65	3,542,150.35	29.92 %
XXX.X.XX.XXX.04XX SUPPLIES & MATERIALS	2,894,473.00	246,875.62	284,191.30	2,610,281.70	9.82 %
XXX.X.XX.XXX.05XX CAPITAL OUTLAY	723,440.00	4,489.28	341,866.60	381,573.40	47.26 %
XXX.X.XX.XXX.06XX OTHER	207,000.00	15,351.16	50,664.78	156,335.22	24.48 %
XXX.X.XX.XXX.07XX	4,347,800.00	.00	.00	4,347,800.00	.00 %
XXX.X.XX.XXX.08XX TUITION	2,775,000.00	352,620.85	652,783.19	2,122,216.81	23.52 %
XXX.X.XX.XXX.89XX ACTIVITY & CONVENIENCE	.00	.00	.00	.00	.00 %
101.X.XX.XXX.XXXX EDUCATION	70,407,787.71	2,989,328.13	8,133,269.31	62,274,518.40	11.55 %
FUND 102 OPERATIONS & MAINTENANCE					
XXX.X.XX.XXX.01XX SALARIES	3,383,171.00	151,067.83	797,971.57	2,585,199.43	23.59 %
XXX.X.XX.XXX.02XX BENEFITS	477,674.00	18,557.15	106,397.47	371,276.53	22.27 %
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	804,576.00	54,584.55	133,281.87	671,294.13	16.57 %
XXX.X.XX.XXX.04XX SUPPLIES & MATERIALS	1,771,319.00	205,184.51	404,117.02	1,367,201.98	22.81 %
XXX.X.XX.XXX.05XX CAPITAL OUTLAY	148,400.00	29,562.22	108,831.18	39,568.82	73.34 %
XXX.X.XX.XXX.89XX ACTIVITY & CONVENIENCE	3,591,000.00	.00	.00	3,591,000.00	.00 %
102.X.XX.XXX.XXXX OPERATIONS & MAINTENANCE	10,176,140.00	399,831.82	1,550,599.11	8,625,540.89	15.24 %
FUND 103 DEBT SERVICE					
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	756,800.00	19,734.50	358,843.92	397,956.08	47.42 %
XXX.X.XX.XXX.06XX OTHER	7,849,674.00	.00	16,715.00	7,832,959.00	.21 %
103.X.XX.XXX.XXXX DEBT SERVICE	8,606,474.00	19,734.50	375,558.92	8,230,915.08	4.36 %
FUND 104 TRANSPORTATION					
XXX.X.XX.XXX.01XX SALARIES	34,872.00	1,290.65	7,631.40	27,240.60	21.88 %
XXX.X.XX.XXX.02XX BENEFITS	2,191.00	86.60	506.38	1,684.62	23.11 %
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	3,299,639.00	452,099.29	681,824.15	2,617,814.85	20.66 %
XXX.X.XX.XXX.04XX SUPPLIES & MATERIALS	1,000.00	.00	878.45	121.55	87.85 %
104.X.XX.XXX.XXXX TRANSPORTATION	3,337,702.00	453,476.54	690,840.38	2,646,861.62	20.70 %
FUND 105 IMRF/SOCIAL SECURITY					
XXX.X.XX.XXX.02XX BENEFITS	2,389,520.00	90,853.37	363,869.27	2,025,650.73	15.23 %
105.X.XX.XXX.XXXX IMRF/SOCIAL SECURITY	2,389,520.00	90,853.37	363,869.27	2,025,650.73	15.23 %
FUND 106 CAPITAL PROJECTS					
XXX.X.XX.XXX.01XX SALARIES	10,000.00	2,568.00	2,568.00	7,432.00	25.68 %
XXX.X.XX.XXX.02XX BENEFITS	.00	279.25	279.25	279.25	9999.99 %
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	3,604,704.00	395,192.90	1,087,522.64	2,517,181.36	30.17 %
XXX.X.XX.XXX.04XX SUPPLIES & MATERIALS	1,252,436.00	981,221.00	992,459.32	259,976.68	79.24 %
XXX.X.XX.XXX.05XX CAPITAL OUTLAY	643,732.00	104,795.06	409,666.50	234,065.50	63.64 %
XXX.X.XX.XXX.19XX ACTIVITY & CONVENIENCE	.00	.00	.00	.00	.00 %
106.X.XX.XXX.XXXX CAPITAL PROJECTS	5,510,872.00	1,484,056.21	2,492,495.71	3,018,376.29	45.23 %

OAK PARK ELEMENTARY DISTRICT 97
 BOARD EXPENSE REPORT
 September 30, 2014

DATE - 9/16/14
 TIME - 14:14:16
 PROG - GNL.570
 REPT - BOARD EXP RPT

ACCOUNT NUMBER / TITLE	FY 2015 BUDGET	MONTH TO DATE	YTD TRANSACTIONS	REMAINING BUDGET	% OF BUDGET REALIZED
FUND 107 WORKING CASH					
XXX.X.XX.XXX.81XX SALARIES	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.07XX	3,591,000.00	.00	.00	3,591,000.00	.00 %
XXX.X.XX.XXX.08XX TUITION	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.89XX ACTIVITY & CONVENIENCE	.00	.00	.00	.00	.00 %
-----	3,591,000.00	.00	.00	3,591,000.00	.00 %
107.X.XX.XXX.XXXX WORKING CASH					
FUND 108 TORT					
XXX.X.XX.XXX.01XX SALARIES	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.04XX SUPPLIES & MATERIALS	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.05XX CAPITAL OUTLAY	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.07XX	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.09XX ACTIVITY & CONVENIENCE	.00	.00	.00	.00	.00 %
-----	.00	.00	.00	.00	.00 %
108.X.XX.XXX.XXXX TORT					
FUND 109 LIFE SAFETY					
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	.00	.00	.00	.00	.00 %
XXX.X.XX.XXX.05XX CAPITAL OUTLAY	.00	.00	.00	.00	.00 %
-----	.00	.00	.00	.00	.00 %
109.X.XX.XXX.XXXX LIFE SAFETY					
FUND 110 EMPLOYEE HEALTH INSURANCE					
XXX.X.XX.XXX.02XX BENEFITS	104,000.00	398,364.09	1,483,809.18	1,379,809.18-	1426.74 %
XXX.X.XX.XXX.03XX CONTRACTED SERVICES	42,000.00	.00	.00	42,000.00	.00 %
-----	146,000.00	398,364.09	1,483,809.18	1,337,809.18-	1016.31 %
110.X.XX.XXX.XXXX EMPLOYEE HEALTH INSURANCE					
REPORT TOTAL	104,165,495.71	5,835,644.66	15,090,441.88	89,075,053.83	14.49 %

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2014 - June 30, 2015

Unbalanced budget, however, a deficit reduction plan is not required at this time.

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

District Name: _____ Oak Park District 97
District RCDT No: _____ 14-016-0970-02

If your FY14 AFR states that you need to do a deficit reduction plan and your FY15 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of _____ Oak Park District 97 _____, County of _____ Cook _____,
State of Illinois, for the Fiscal Year beginning _____ July 1, 2014 _____ and ending _____ June 30, 2015 _____.

WHEREAS the Board of Education of _____ Oak Park District 97 _____,
County of _____ Cook _____, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the _____ 9th _____ day of _____ September _____, 20 _____ 14 _____,
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, 2014 _____ and ending _____ June 30, 2015 _____.

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 _____ 23rd _____
day of _____ September _____, 20 _____ 14 _____ by a roll call vote of _____ 7 _____ Yeas, and _____ 0 _____ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
Robert Spatz	
James Gates	
Graham Brisben	
Amy Felton	
James O'Connor	
Peter Traczyk	
Denise Sacks	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 31, whichever comes first. Budgets are submitted to: www.isbe.net/sfms/budget/2014/budget.htm. The electronic version does not require member signatures.

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
2												
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2014 ¹		27,054,880	(580,698)	4,793,294	2,353,892	1,031,980	2,008,513	6,075,913	0	112,151	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	49,487,964	4,585,452	8,079,175	1,067,875	2,206,661	0	34,000	0	275	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
7	STATE SOURCES	3000	10,158,959	2,600,000	0	1,738,351	0	0	0	0	0	
8	FEDERAL SOURCES	4000	3,605,577	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ^a		63,252,500	7,185,452	8,079,175	2,806,226	2,206,661	0	34,000	0	275	
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		63,252,500	7,185,452	8,079,175	2,806,226	2,206,661	0	34,000	0	275	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	43,346,839				972,385					
14	SUPPORT SERVICES	2000	19,818,902	6,585,200		3,337,702	1,416,711	5,510,872		0	0	
15	COMMUNITY SERVICES	3000	117,497	0		0	424					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	2,776,750	0	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	8,606,474	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ^a		66,059,988	6,585,200	8,606,474	3,337,702	2,389,520	5,510,872		0	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		66,059,988	6,585,200	8,606,474	3,337,702	2,389,520	5,510,872		0	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(2,807,488)	600,252	(527,299)	(531,476)	(182,859)	(5,510,872)	34,000	0	275	
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						3,591,000				
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130	3,591,000	3,591,000								
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							3,591,000			
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			756,800							
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							580,628			
46	Total Other Sources of Funds ^a		3,591,000	3,591,000	756,800	0	0	3,591,000	4,171,628	0	0	

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
2												
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							3,591,000			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130	3,591,000	3,591,000								
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 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	756,800									
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		4,347,800	3,591,000	0	0	0	0	3,591,000	0	0	
80	Total Other Sources/Uses of Fund		(756,800)	0	756,800	0	0	3,591,000	580,628	0	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2015		23,490,592	19,554	5,022,795	1,822,416	849,121	88,641	6,690,541	0	112,426	

82	SUMMARY OF EXPENDITURES (by Major Object)											
83			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
84	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
85	Object Name											
86	Salaries	100	47,739,042	3,383,171		34,872		10,000		0	0	51,167,085
87	Employee Benefits	200	6,666,427	477,674		2,191	2,389,520	0		0	0	9,535,812
88	Purchased Services	300	5,054,606	804,576	0	3,299,639		3,604,704		0	0	12,763,525
89	Supplies & Materials	400	2,894,473	1,771,379		1,000		297,588		0	0	4,964,440
90	Capital Outlay	500	813,440	148,400		0		643,732		0	0	1,605,572
91	Other Objects	600	2,892,000	0	8,606,474	0	0	0		0	0	11,498,474
92	Non-Capitalized Equipment	700	0	0		0		954,848		0	0	954,848
93	Termination Benefits	800	0	0		0		0		0	0	0
94	Total Expenditures		66,059,988	6,585,200	8,606,474	3,337,702	2,389,520	5,510,872		0	0	92,489,756

SUMMARY OF CASH TRANSACTIONS

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2014 ⁷		27,054,880	0	4,773,294	2,353,892	1,031,980	2,008,513	6,075,913		112,151
4	Total Direct Receipts & Other Sources ⁸		66,843,500	10,776,452	8,835,975	2,806,226	2,206,661	3,591,000	4,205,628	0	275
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		66,843,500	10,776,452	8,835,975	2,806,226	2,206,661	3,591,000	4,205,628	0	275
12	Total Amount Available		93,898,380	10,776,452	13,609,269	5,160,118	3,238,641	5,599,513	10,281,541	0	112,426
13	Total Direct Disbursements & Other Uses ⁹		70,407,788	10,176,200	8,606,474	3,337,702	2,389,520	5,510,872	3,591,000	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		70,407,788	10,176,200	8,606,474	3,337,702	2,389,520	5,510,872	3,591,000	0	0
21	ENDING CASH BALANCE ON HAND June 30, 2015 ⁷		23,490,592	600,252	5,002,795	1,822,416	849,121	88,641	6,690,541	0	112,426

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	44,652,292	4,227,452	8,078,525	1,066,375	2,164,361				
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140									
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		44,652,292	4,227,452	8,078,525	1,066,375	2,164,361	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	1,014,600	300,000			42,300				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		1,014,600	300,000	0	0	42,300	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321	31,200								
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323	4,000								
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		35,200								
41	TRANSPORTATION FEES										
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									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	55,000	4,000	650	1,500			34,000		275
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		55,000	4,000	650	1,500	0	0	34,000	0	275
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	653,576								
70	Sales to Pupils - Breakfast	1612	8,600								
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	10,205								
74	Other Food Service (Describe & Itemize)	1690	391,500								
75	Total Food Service		1,063,881								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720	30,900								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		30,900	0							
83	TEXTBOOK Income										
84	Rentals - Regular Textbooks	1811	339,100								
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	56,128								
93	Total Textbooks		395,228								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		54,000							
96	Contributions and Donations from Private Sources	1920	108,700								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940	5,000								
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960	1,811,698								
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980	162,066								
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	153,399								
107	Other Local Revenues (Describe & Itemize)	1999									
108	Total Other Revenue from Local Sources		2,240,863	54,000	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	49,487,964	4,585,452	8,079,175	1,067,875	2,206,661	0	34,000	0	275

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	6,462,223	2,600,000							
118	General State Aid Hold Harmless/Supplemental	3002	325,625								
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		6,787,848	2,600,000	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	762,860								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	677,688								
126	Special Education - Personnel	3110	943,099								
127	Special Education - Orphanage - Individual	3120	487,113								
128	Special Education - Orphanage - Summer Individual	3130	40,108								
129	Special Education - Summer School	3145	65,168								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		2,976,036	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	5,596								
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		5,596	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	19,141								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		19,141				0				
145	State Free Lunch & Breakfast	3360	9,300								
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				14,108					
152	Transportation - Special Education	3510				1,724,243					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		1,738,351	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	331,056								
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K	
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
163	Chicago General Education Block Grant	3766										
164	Chicago Educational Services Block Grant	3767										
165	School Safety & Educational Improvement Block Grant	3775										
166	Technology - Technology for Success	3780										
167	State Charter Schools	3815										
168	Extended Learning Opportunities - Summer Bridges	3825										
169	Infrastructure Improvements - Planning/Construction	3920										
170	School Infrastructure - Maintenance Projects	3925										
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	29,982									
172	Total Restricted Grants-In-Aid		3,371,111	0	0	1,738,351	0	0	0	0	0	
173	Total Receipts/Revenues from State Sources	3000	10,158,959	2,600,000	0	1,738,351	0	0	0	0	0	
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES											
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.											
176	Federal Impact Aid	4001										
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009										
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0	
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT											
180	Head Start	4045										
181	Construction (Impact Aid)	4050										
182	MAGNET	4060										
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090										
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0	
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE											
186	TITLE VI											
187	Title VI - Innovation and Flexibility Formula	4100										
188	Title VI - SEA Projects	4105										
189	Title VI - Rural Education Initiative (REI)	4107										
190	Title VI - Other (Describe & Itemize)	4199										
191	Total Title VI		0	0		0	0					
192	FOOD SERVICE											
193	Breakfast Start-Up Expansion	4200										
194	National School Lunch Program	4210	590,049									
195	Special Milk Program	4215										
196	School Breakfast Program	4220	49,710									
197	Summer Food Service Admin/Program	4225										
198	Child and Adult Care Food Program	4226										
199	Fresh Fruit and Vegetables	4240										
200	Food Service - Other (Describe & Itemize)	4299										
201	Total Food Service		639,759				0					
202	TITLE I											
203	Title I - Low Income	4300	651,530									
204	Title I - Low Income - Neglected, Private	4305	56,226									
205	Title I - Comprehensive School Reform	4332										
206	Title I - Reading First	4334										
207	Title I - Even Start	4335										
208	Title I - Reading First SEA Funds	4337										
209	Title I - Migrant Education	4340										
210	Title I - Other (Describe & Itemize)	4399										
211	Total Title I		707,756	0		0	0					

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600	70,000								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through	4620	1,566,589								
221	Federal Special Education - IDEA Room & Board	4625	12,676								
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		1,649,265	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title III E Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - Ed Job Fund Program	4880									
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Advanced Placement Fee/International Baccalaureate	4904									
262	Title III - Immigrant Education Program (IEP)	4905									
263	Title III - Language Inst Program - Limited English (LIPLEP)	4909									
264	Learn & Serve America	4910									
265	McKinney Education for Homeless Children	4920									
266	Title II - Eisenhower - Professional Development Formula	4930									
267	Title II - Teacher Quality	4932	208,797								

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
268	Federal Charter Schools	4960									
269	Medicaid Matching Funds - Administrative Outreach	4991	400,000								
270	Medicaid Matching Funds - Fee-For-Service Program	4992									
271	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999									
272	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		3,605,577	0	0	0	0	0	0	0	0
273	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	3,605,577	0	0	0	0	0	0	0	0
274	TOTAL DIRECT RECEIPTS/REVENUES		63,252,500	7,185,452	8,079,175	2,806,226	2,206,661	0	34,000	0	275

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	27,358,065	3,482,825	140,307	1,308,963	23,000	500			32,313,660
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	7,336,518	1,127,364	231,200	221,436	95,090	7,000			9,018,608
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	239,757	28,402	70,177	82,719					421,055
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500	272,345	35,216	54,500						362,061
15	Summer School Programs	1600	102,200	1,336	600	5,800					109,936
16	Gifted Programs	1650	793,605	107,862		5,770					907,237
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	198,125	16,157							214,282
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Total Instruction¹⁴	1000	36,300,615	4,799,162	496,784	1,624,688	118,090	7,500	0	0	43,346,839
34	SUPPORT SERVICES (ED)										
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110	977,793	115,563	69,600	1,100					1,164,056
37	Guidance Services	2120				1,600					1,600
38	Health Services	2130	479,226	26,958	109,300	10,000					625,484
39	Psychological Services	2140	390,802	57,087		1,500					449,389
40	Speech Pathology & Audiology Services	2150	1,088,767	139,513		1,000					1,229,280
41	Other Support Services - Pupils (Describe & Itemize)	2190									0
42	Total Support Services - Pupil	2100	2,936,588	339,121	178,900	15,200	0	0	0	0	3,469,809
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210	933,805	153,808	747,160	47,150	50,000	20,000			1,951,923
45	Educational Media Services	2220	975,680	107,690	13,450	77,524					1,174,344
46	Assessment & Testing	2230	676,708	66,725	125,312						868,745
47	Total Support Services - Instructional Staff	2200	2,586,193	328,223	885,922	124,674	50,000	20,000	0	0	3,995,012
48	Support Services - General Administration										
49	Board of Education Services	2310	49,896	8,957	1,828,198	18,500	90,000				1,995,551
50	Executive Administration Services	2320	306,859	49,617	5,000	8,000					369,476
51	Special Area Administration Services	2330	4,180	2,251							6,431
52	Tort Immunity Services	2360 - 2370									0
53	Total Support Services - General Administration	2300	360,935	60,825	1,833,198	26,500	90,000	0	0	0	2,371,458
54	Support Services - School Administration										
55	Office of the Principal Services	2410	2,938,440	563,788	114,718	6,000		500			3,623,446
56	Other Support Services - School Administration (Describe & Itemize)	2490									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
57	Total Support Services - School Administration	2400	2,938,440	563,788	114,718	6,000	0	500	0	0	3,623,446

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
58	Support Services - Business										
59	Direction of Business Support Services	2510	82,430	22,404	13,163	6,000		52,000			175,997
60	Fiscal Services	2520	237,037	35,134	173,844	4,500	2,500	35,000			488,015
61	Operation & Maintenance of Plant Services	2540	2,400		188,200	13,000	325,000				528,600
62	Pupil Transportation Services	2550		4,219							4,219
63	Food Services	2560	795,089	51,152	20,500	913,889	2,500				1,783,130
64	Internal Services	2570									0
65	Total Support Services - Business	2500	1,116,956	112,909	395,707	937,389	330,000	87,000	0	0	2,979,961
66	Support Services - Central										
67	Direction of Central Support Services	2610	235,445	56,300	31,500	2,500					325,745
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630	194,070	201	97,000	2,000	2,000	1,000			296,271
70	Staff Services	2640	500,976	339,436	69,816	10,600	3,000	1,000			924,828
71	Data Processing Services	2660	535,437	65,335	877,670	128,602	220,350				1,827,394
72	Total Support Services - Central	2600	1,465,928	461,272	1,075,986	143,702	225,350	2,000	0	0	3,374,238
73	Other Support Services (Describe & Itemize)	2900	4,978								4,978
74	Total Support Services	2000	11,410,018	1,866,138	4,484,431	1,253,465	695,350	109,500	0	0	19,818,902
75	COMMUNITY SERVICES (ED)	3000	28,409	1,127	71,641	16,320					117,497
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
77	Payments to Other Govt Units (In-State)										
78	Payments for Regular Programs	4110			1,750			150,000			151,750
79	Payments for Special Education Programs	4120						2,625,000			2,625,000
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
84	Total Payments to Districts and Other Govt Units (In-State)	4100			1,750			2,775,000			2,776,750
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220									0
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
100	Total Payments to Other District & Govt Units - Transfers (In State)	4300				0		0			0
101	Payments to Other District & Govt Units (Out of State)	4400									0
102	Total Payments to Other District & Govt Units	4000			1,750			2,775,000			2,776,750
103	DEBT SERVICE (ED)										
104	Debt Service - Interest on Short-Term Debt										
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
110	Total Debt Service - Interest on Short-Term Debt	5100						0			0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
111	Debt Service - Interest on Long-Term Debt	5200									0
112	Total Debt Service	5000						0			0
113	PROVISION FOR CONTINGENCIES (ED)	6000									0
114	Total Direct Disbursements/Expenditures		47,739,042	6,666,427	5,054,606	2,894,473	813,440	2,892,000	0	0	66,059,988
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,807,488)
116											
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)										
119	Support Services - Pupil										0
120	Other Support Services - Pupils (Describe & Itemize)	2190									
121	Support Services - Business										52,744
122	Direction of Business Support Services	2510	49,458	3,286							0
123	Facilities Acquisition & Construction Services	2530									6,532,396
124	Operation & Maintenance of Plant Services	2540	3,333,713	474,388	804,576	1,771,319	148,400				60
125	Pupil Transportation Services	2550				60					0
126	Food Services	2560									0
127	Total Support Services - Business	2500	3,383,171	477,674	804,576	1,771,379	148,400	0	0	0	6,585,200
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	3,383,171	477,674	804,576	1,771,379	148,400	0	0	0	6,585,200
130	COMMUNITY SERVICES (O&M)										
131	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
132	Payments to Other Govt Units (In-State)										0
133	Payments for Special Education Programs	4120									0
134	Payments for CTE Program	4140									0
135	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
136	Total Payments to Other Govt Units (In-State)	4100				0		0			0
137	Payments to Other Govt Units (Out of State) ¹⁴	4400									0
138	Total Payments to Other District and Govt Unit	4000				0		0			0
139	DEBT SERVICE (O&M)										
140	Debt Service - Interest on Short-Term Debt										
141	Tax Anticipation Warrants	5110									0
142	Tax Anticipation Notes	5120									0
143	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
144	State Aid Anticipation Certificates	5140									0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
146	Total Debt Service - Interest on Short-Term Debt	5100						0			0
147	Debt Service - Interest on Long-Term Debt	5200									0
148	Total Debt Service	5000						0			0
149	PROVISION FOR CONTINGENCIES (O&M)	6000									0
150	Total Direct Disbursements/Expenditures		3,383,171	477,674	804,576	1,771,379	148,400	0	0	0	6,585,200
151	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										600,252
152											
153	30 - DEBT SERVICE FUND (DS)										
154	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)										
155	DEBT SERVICE (DS)										
156	Debt Service - Interest on Short-Term Debt										
157	Tax Anticipation Warrants	5110									0
158	Tax Anticipation Notes	5120									0
159	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
160	State Aid Anticipation Certificates	5140									0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
162	Total Debt Service - Interest On Short-Term Debt	5100						0			0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
163	Debt Service - Interest on Long-Term Debt	5200						1,799,674			1,799,674
164	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						6,020,000			6,020,000
165	Debt Service Other (Describe & Itemize)	5400						786,800			786,800
166	Total Debt Service	5000			0			8,606,474			8,606,474
167	PROVISION FOR CONTINGENCIES (DS)	6000									0
168	Total Direct Disbursements/Expenditures				0			8,606,474			8,606,474
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(527,299)
171	40 - TRANSPORTATION FUND (TR)										
172	SUPPORT SERVICES (TR)										
173	Support Services - Pupils										0
174	Other Support Services - Pupils (Describe & Itemize)	2190									0
175	Support Services - Business										0
176	Pupil Transportation Services	2550	34,872	2,191	3,299,639	1,000					3,337,702
177	Other Support Services (Describe & Itemize)	2900									0
178	Total Support Services	2000	34,872	2,191	3,299,639	1,000	0	0	0	0	3,337,702
179	COMMUNITY SERVICES (TR)										
180	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
181	Payments to Other Govt Units (In-State)										0
182	Payments for Regular Program	4110									0
183	Payments for Special Education Programs	4120									0
184	Payments for Adult/Continuing Education Programs	4130									0
185	Payments for CTE Programs	4140									0
186	Payments for Community College Programs	4170									0
187	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
188	Total Payments to Other Govt Units (In-State)	4100			0			0			0
189	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
190	Total Payments to Other Districts & Govt Units	4000			0			0			0
191	DEBT SERVICE (TR)										
192	Debt Service - Interest on Short-Term Debt										0
193	Tax Anticipation Warrants	5110									0
194	Tax Anticipation Notes	5120									0
195	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
196	State Aid Anticipation Certificates	5140									0
197	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
198	Total Debt Service - Interest On Short-Term Debt	5100						0			0
199	Debt Service - Interest on Long-Term Debt	5200									0
200	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
201	Debt Service - Other (Describe and Itemize)	5400									0
202	Total Debt Service	5000						0			0
203	PROVISION FOR CONTINGENCIES (TR)	6000									0
204	Total Direct Disbursements/Expenditures		34,872	2,191	3,299,639	1,000	0	0	0	0	3,337,702
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(531,476)
206											
207	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
208	INSTRUCTION (MR/SS)										
209	Regular Program	1100		411,657							411,657
210	Pre-K Programs	1125									0
211	Special Education Programs (Functions 1200-1220)	1200		509,434							509,434
212	Special Education Programs Pre-K	1225		6,497							6,497
213	Remedial and Supplemental Programs K-12	1250									0
214	Remedial and Supplemental Programs Pre-K	1275									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
215	Adult/Continuing Education Programs	1300									0
216	CTE Programs	1400									0
217	Interscholastic Programs	1500		30,699							30,699
218	Summer School Programs	1600		1,428							1,428
219	Gifted Programs	1650		10,038							10,038
220	Driver's Education Programs	1700									0
221	Bilingual Programs	1800		2,632							2,632
222	Truant Alternative & Optional Programs	1900									0
223	Total Instruction	1000		972,385							972,385
224	SUPPORT SERVICES (MR/SS)										
225	Support Services - Pupil										
226	Attendance & Social Work Services	2110		35,694							35,694
227	Guidance Services	2120									0
228	Health Services	2130		44,099							44,099
229	Psychological Services	2140		6,247							6,247
230	Speech Pathology & Audiology Services	2150		14,341							14,341
231	Other Support Services - Pupils (Describe & Itemize)	2190									0
232	Total Support Services - Pupil	2100		100,381							100,381
233	Support Services - Instructional Staff										
234	Improvement of Instruction Services	2210		45,832							45,832
235	Educational Media Services	2220		39,870							39,870
236	Assessment & Testing	2230		9,293							9,293
237	Total Support Services - Instructional Staff	2200		94,995							94,995
238	Support Services - General Administration										
239	Board of Education Services	2310		3,966							3,966
240	Executive Administration Services	2320		19,629							19,629
241	Special Area Administrative Services	2330		81							81
242	Claims Paid from Self Insurance Fund	2361									0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
244	Unemployment Insurance Payments	2363									0
245	Insurance Payments (regular or self-insurance)	2364									0
246	Risk Management and Claims Services Payments	2365									0
247	Judgment and Settlements	2366									0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
249	Reciprocal Insurance Payments	2368									0
250	Legal Service	2369									0
251	Total Support Services - General Administration	2300		23,676							23,676
252	Support Services - School Administration										
253	Office of the Principal Services	2410		209,959							209,959
254	Other Support Services - School Administration (Describe & Itemize)	2490									0
255	Total Support Services - School Administration	2400		209,959							209,959
256	Support Services - Business										
257	Direction of Business Support Services	2510		1,988							1,988
258	Fiscal Services	2520		45,762							45,762
259	Facilities Acquisition & Construction Services	2530									0
260	Operation & Maintenance of Plant Service	2540		680,444							680,444
261	Pupil Transportation Services	2550		539							539
262	Food Services	2560		70,805							70,805
263	Internal Services	2570									0
264	Total Support Services - Business	2500		799,538							799,538

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
265	Support Services - Central										
266	Direction of Central Support Services	2610		21,297							21,297
267	Planning, Research, Development & Evaluation Services	2620									0
268	Information Services	2630		38,229							38,229
269	Staff Services	2640		64,323							64,323
270	Data Processing Services	2660		64,313							64,313
271	Total Support Services - Central	2600		188,162							188,162
272	Other Support Services (Describe & Itemize)	2900									0
273	Total Support Services	2000		1,416,711							1,416,711
274	COMMUNITY SERVICES (MR/SS)	3000		424							424
275	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										0
276	Payments for Special Education Programs	4120									0
277	Payments for CTE Programs	4140									0
278	Total Payments to Other Districts & Govt Units	4000		0							0
279	DEBT SERVICE (MR/SS)										0
280	Debt Service - Interest on Short-Term Debt										0
281	Tax Anticipation Warrants	5110									0
282	Tax Anticipation Notes	5120									0
283	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
284	State Aid Anticipation Certificates	5140									0
285	Other (Describe & Itemize)	5150									0
286	Total Debt Service	5000						0			0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
288	Total Direct Disbursements/Expenditures			2,389,520				0			2,389,520
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(182,859)
290											
291	60 - CAPITAL PROJECTS (CP)										
292	SUPPORT SERVICES (CP)										
293	Support Services - Business										
294	Facilities Acquisition & Construction Services	2530			3,604,704	297,588	643,732		954,848		5,500,872
295	Other Support Services (Describe & Itemize)	2900	10,000								10,000
296	Total Support Services	2000	10,000	0	3,604,704	297,588	643,732	0	954,848		5,510,872
297	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
298	Payments to Other Govt Units (In-State)										0
299	Payments to Other Govt Units (In-State)	4100									0
300	Payment for Special Education Programs	4120									0
301	Payment for CTE Programs	4140									0
302	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
303	Total Payments to Other Districts & Govt Units	4000			0			0			0
304	PROVISION FOR CONTINGENCIES (CP)	6000									0
305	Total Direct Disbursements/Expenditures		10,000	0	3,604,704	297,588	643,732	0	954,848		5,510,872
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(5,510,872)
307											
308	70 WORKING CASH FUND (WC)										
309											
310	80 - TORT FUND (TF)										
311	SUPPORT SERVICES - GENERAL ADMINISTRATION										
312	Claims Paid from Self Insurance Fund	2361									0
313	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
314	Unemployment Insurance Payments	2363									0
315	Insurance Payments (regular or self-insurance)	2364									0
316	Risk Management and Claims Services Payments	2365									0
317	Judgment and Settlements	2366									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
319	Reciprocal Insurance Payments	2368									0
320	Legal Service	2369									0
321	Property Insurance (Building & Grounds)	2371									0
322	Vehicle Insurance (Transportation)	2372									0
323	Total Support Services - General Administration	2000	0	0	0	0	0	0	0		0
324	DEBT SERVICE (TF)										
325	Debt Service - Interest on Short-Term Debt										
326	Tax Anticipation Warrants	5110									0
327	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
328	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
329	Total Debt Service	5000						0			0
330	PROVISION FOR CONTINGENCIES (TF)	6000									0
331	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
333											
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
335	SUPPORT SERVICES (FP&S)										
336	Support Services - Business										0
337	Facilities Acquisition & Construction Services	2530									0
338	Operation & Maintenance of Plant Service	2540									0
339	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
340	Other Support Services (Describe & Itemize)	2900									0
341	Total Support Services	2000	0	0	0	0	0	0	0		0
342	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										0
343	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
344	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
345	DEBT SERVICE (FP&S)										
346	Debt Service - Interest on Short-Term Debt										
347	Tax Anticipation Warrants	5110									0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
349	Total Debt Service - Interest on Short-Term Debt	5100						0			0
350	Debt Service - Interest on Long-Term Debt	5200									0
351	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
352	Total Debt Service	5000						0			0
353	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
354	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										275

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

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

	A	B	C	D	E	F
1						
2	Oak Park District 97 14-016-0970-02					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	63,252,500	7,185,452	2,806,226	34,000	73,278,178
6	Direct Expenditures	66,059,988	6,585,200	3,337,702		75,982,890
7	Difference	(2,807,488)	600,252	(531,476)	34,000	(2,704,712)
8	Estimated Fund Balance - June 30, 2015	23,490,592	19,554	1,822,416	6,690,541	32,023,103
9	<p>Unbalanced budget, however, a deficit reduction plan is not required at this time.</p>					
10						
11						
12	<p><i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2014-15 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</i></p>					
13	<p>Note: <i>The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.</i></p>					
14	<p><i>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2013-2014 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</i></p>					
15	<p><i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i></p>					

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	C	D	E	F	G
1			DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3	Oak Park District 97 14-016-0970-02		FY2014-15				
4	District Number						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		27,054,880	(580,698)	2,353,892	6,075,913	34,903,987
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	49,487,964	4,585,452	1,067,875	34,000	55,175,291
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	10,158,959	2,600,000	1,738,351	0	14,497,310
12	FEDERAL SOURCES	4000	3,605,577	0	0	0	3,605,577
13	Total Receipts/Revenues		63,252,500	7,185,452	2,806,226	34,000	73,278,178
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	43,346,839				43,346,839
16	SUPPORT SERVICES	2000	19,818,902	6,585,200	3,337,702		29,741,804
17	COMMUNITY SERVICES	3000	117,497	0	0		117,497
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	2,776,750	0	0		2,776,750
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		66,059,988	6,585,200	3,337,702		75,982,890
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(2,807,488)	600,252	(531,476)	34,000	(2,704,712)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		3,591,000	3,591,000	0	4,171,628	11,353,628
25	OTHER USES OF FUNDS (8000)		4,347,800	3,591,000	0	3,591,000	11,529,800
26	TOTAL OTHER SOURCES/USES OF FUNDS		(756,800)	0	0	580,628	(176,172)
27	ESTIMATED ENDING FUND BALANCE		23,490,592	19,554	1,822,416	6,690,541	32,023,103

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1			ESTIMATED BUDGET FY2015-16				
2							
3	Oak Park District 97	14-016-0970-02					
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		23,490,592	19,554	1,822,416	6,690,541	32,023,103
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		23,490,592	19,554	1,822,416	6,690,541	32,023,103

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1			ESTIMATED BUDGET FY2016-17				
2							
3	Oak Park District 97	14-016-0970-02					
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		23,490,592	19,554	1,822,416	6,690,541	32,023,103
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		23,490,592	19,554	1,822,416	6,690,541	32,023,103

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1			ESTIMATED BUDGET FY2017-18				
2							
3	Oak Park District 97	14-016-0970-02					
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		23,490,592	19,554	1,822,416	6,690,541	32,023,103
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		23,490,592	19,554	1,822,416	6,690,541	32,023,103

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1			SUMMARY			
2			BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
3	Oak Park District 97 14-016-0970-02		ESTIMATED BUDGET			
4	<i>District Number</i>		<i>Date of Adoption:</i>			
5			<i>(Enter as MM/DD/YY)</i>			
6			FY2014-15	FY2015-16	FY2016-17	FY2017-18
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		34,903,987	32,023,103	32,023,103	32,023,103
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	55,175,291	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	14,497,310	0	0	0
12	FEDERAL SOURCES	4000	3,605,577	0	0	0
13	Total Receipts/Revenues		73,278,178	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	43,346,839	0	0	0
16	SUPPORT SERVICES	2000	29,741,804	0	0	0
17	COMMUNITY SERVICES	3000	117,497	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	2,776,750	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		75,982,890	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(2,704,712)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		11,353,628	0	0	0
25	OTHER USES OF FUNDS (8000)		11,529,800	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(176,172)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		32,023,103	32,023,103	32,023,103	32,023,103

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2015 through Fiscal Year 2018

Oak Park District 97 **14-016-0970-02**

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. For additional information, please see:

www.isbe.net/sfms/budget/2014/budget.htm

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2015 budgeted expenditures over FY2014 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and may be submitted in conjunction with that report.

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at:

[Limitation of Administrative Costs](#)

**ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS
WORKSHEET**
(Section 17-1.5 of the School Code)

School District Name: Oak Park District 97
RCDT Number: 14-016-0970-02

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2014			Budgeted Expenditures, Fiscal Year 2015		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
		1. Executive Administration Services	2320	355,547		355,547	369,476
2. Special Area Administration Services	2330	6,228		6,228	6,431		6,431
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	213,455	45,010	258,465	175,997	52,744	228,741
5. Internal Services	2570	0		0	0		0
6. Direction of Central Support Services	2610	267,204		267,204	325,745		325,745
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		842,434	45,010	887,444	877,649	52,744	930,393
9. Estimated Percent Increase (Decrease) for FY2015 (Budgeted) over FY2014 (Actual)							5%

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

Oak Park District 97 14-016-0970-02

*In accordance with the School Code, Section 10-20.21, all **school districts** are required to file a report listing 'vendor contracts' as an attachment to their budget. In this context, the term "vendor contracts" refers to "all contracts and agreements that pertain to goods and services that were intended to generate additional revenue and other remunerations for the **school district** in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services. **The report is to list information regarding such contracts for the fiscal year immediately preceding the fiscal year of the budget.** All such contracts executed on or after July 1, 2007 must be approved by the school board.*

See: School Code, Section 10-20.21 - Contracts

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

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monetary Remunerations Distributed

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.
- 3^a 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: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	PLEASE CHECK AN ACCOUNTING BASIS.
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 2014 for all Funds (Cells C3 - K3)(Line must have a number or zero)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2014, (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, 2015, (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