

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2018 - June 30, 2019

Balanced budget, no deficit reduction plan is required.

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

District Name: _____ Brown County CUSD #1
District RCDT No: _____ 01-005-0010-26

If your FY18 AFR states that you need to do a deficit reduction plan and your FY19 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of _____ Brown County CUSD #1 _____, County of _____,
State of Illinois, for the Fiscal Year beginning _____ July 1, 2018 _____ and ending _____ June 30, 2019 _____.

WHEREAS the Board of Education of _____ Brown County CUSD #1 _____,
County of _____, 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 _____ day of _____, 20 _____,
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;

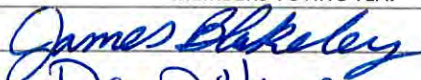



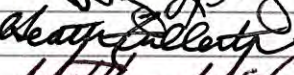

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be
beginning _____ July 1, 2018 _____ and ending _____ June 30, 2019 _____.

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 _____
day of _____, 20 _____ by a roll call vote of _____ Yeas, and _____ Nays, to wit:

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

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

A	B	C	D	E	F	G	H	I	J	K	L
	Act #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>										
2	Description: Enter Whole Numbers Only										
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2018 ¹	411,549	50,337	83,528	427,463	320,317	164,574	406,348	616	343,824	
4	RECEIPTS/REVENUES										
5	LOCAL SOURCES	2,802,494	505,280	804,849	322,342	100	300,000	49,068	428,960	49,468	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	0	0	0	0	0	0	0	0	0	
7	STATE SOURCES	2,977,784	0	0	130,000	0	0	0	0	0	
8	FEDERAL SOURCES	452,635	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ²	6,232,913	505,280	804,849	452,342	100	300,000	49,068	428,960	49,468	
10	Receipts/Revenues for "On Behalf" Payments ²										
11	Total Receipts/Revenues	6,232,913	505,280	804,849	452,342	100	300,000	49,068	428,960	49,468	
12	DISBURSEMENTS/EXPENDITURES										
13	INSTRUCTION	3,746,247				86,975					
14	SUPPORT SERVICES	2,109,847	501,300		398,420	210,350	100,000		428,000	15,000	
15	COMMUNITY SERVICES	212,098	0		0	20,600					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	145,000	0	0	0	0	0	0	0	0	
17	DEBT SERVICES	0	0	771,381	0	0	0	0	0	0	
18	PROVISION FOR CONTINGENCIES	0	0	0	0	0	0	0	0	0	
19	Total Direct Disbursements/Expenditures ⁹	6,213,192	501,300	771,381	398,420	317,925	100,000		428,000	15,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²										
21	Total Disbursements/Expenditures	6,213,192	501,300	771,381	398,420	317,925	100,000		428,000	15,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures	19,721	3,980	33,468	53,922	(317,825)	200,000	49,068	960	34,468	
23	OTHER SOURCES/USES OF FUNDS										
24	OTHER SOURCES OF FUNDS (7000)										
25	PERMANENT TRANSFER FROM VARIOUS FUNDS										
26	Abolishment the Working Cash Fund ¹⁶	7110									
27	Abatement of the Working Cash Fund ¹⁶	7110									
28	Transfer of Working Cash Fund Interest	7120									
29	Transfer Among Funds	7130									
30	Transfer of Interest	7140									
31	Transfer from Capital Projects Fund to O&M Fund	7150	0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ⁹ Proceeds to O&M Fund	7160	0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170		0							
34	SALE OF BONDS (7200)										
35	Principal on Bonds Sold ⁴	7210									
36	Premium on Bonds Sold	7220									
37	Accrued Interest on Bonds Sold	7230									
38	Sale or Compensation for Fixed Assets ⁵	7300									
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400		0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500		0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600		0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700		0							
43	Transfer to Capital Projects Fund	7800					0				
44	ISBE Loan Proceeds	7900									
45	Other Sources Not Classified Elsewhere	7990									
46	Total Other Sources of Funds ⁸	0	0	0	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
		Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
	Description: Enter Whole Numbers Only		Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>											
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										
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130							0			
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int. Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		431,270	54,317	116,996	481,385	2,492	364,574	455,416	1,576	378,292	
81	ESTIMATED ENDING FUND BALANCE June 30, 2019											
82												
83												
84												
85												
86	Object Name											
87	Salaries	100	4,126,072	120,000		310,000		0		251,000	0	4,807,072
88	Employee Benefits	200	733,542	32,600		7,520	317,925	0		0	0	1,091,587
89	Purchased Services	300	547,550	87,500	771,381	18,000		0		177,000	15,000	1,616,431
90	Supplies & Materials	400	385,956	130,000		40,000		0		0	0	555,956
91	Capital Outlay	500	84,722	125,000		20,000		100,000		0	0	329,722
92	Other Objects	600	335,350	6,200	0	2,900	0	0		0	0	344,450
93	Non-Capitalized Equipment	700	0	0	0	0	0	0		0	0	0
94	Termination Benefits	800	0	0		0						0
95	Total Expenditures		6,213,192	501,300	771,381	398,420	317,925	100,000		428,000	15,000	8,745,218

SUMMARY OF EXPENDITURES (by Major Object)

SUMMARY OF CASH TRANSACTIONS

1	A		B	C (10)	D (20)	E (30)	F (40)	G (50)	H (60)	I (70)	J (80)	K (90)
	Description: Enter Whole Numbers Only	Acct #										
2	BEGINNING CASH BALANCE ON HAND July 1, 2018 ⁷											
3	Total Direct Receipts & Other Sources ⁸		411,549	50,337	83,476	709,842	337,492	252,739	406,092	615	344,407	
4	OTHER RECEIPTS		6,232,913	505,280	804,849	452,342	100	300,000	49,068	428,960	49,468	
5	Interfund Loans Payable (Loans from Other Funds)	411										
6	Interfund Loans Receivable (Repayment of Loans)	141										
7	Notes and Warrants Payable	433										
8	Other Current Assets	199										
9	Total Other Receipts		0	0	0	0	0	0	0	0	0	0
10	Total Direct Receipts, Other Sources, & Other Receipts		6,232,913	505,280	804,849	452,342	100	300,000	49,068	428,960	49,468	
11	Total Amount Available		6,644,462	555,617	888,325	1,162,184	337,592	552,739	455,160	429,575	393,875	
12	Total Direct Disbursements & Other Uses ⁹		6,213,192	501,300	771,381	398,420	317,925	100,000	0	428,000	15,000	
13	OTHER DISBURSEMENTS											
14	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141										
15	Interfund Loans Payable (Repayment of Loans)	411										
16	Notes and Warrants Payable	433										
17	Other Current Liabilities	499										
18	Total Other Disbursements		0	0	0	0	0	0	0	0	0	0
19	Total Direct Disbursements, Other Uses, & Other Disbursements		6,213,192	501,300	771,381	398,420	317,925	100,000	0	428,000	15,000	
20	ENDING CASH BALANCE ON HAND June 30, 2019 ⁷		431,270	54,317	116,944	763,764	19,667	452,739	455,160	1,575	378,875	

ESTIMATED RECEIPTS/REVENUES

	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
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹ (1110-1120)		1,802,024	489,680	804,349	320,642	0		48,968	428,460	48,968
6	Leasing Purposes Levy ¹²	1130	48,968								
7	Special Education Purposes Levy	1140	39,174								
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		1,890,166	489,680	804,349	320,642	0	0	48,968	428,460	48,968
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	110,000								
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		110,000	0	0	0	0	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									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES	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									

ESTIMATED RECEIPTS/REVENUES

	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
1											
2											
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	2,100	300		1,600					
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		2,100	300	0	1,600	0	0	0	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	100,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	4,500								
74	Other Food Service (Describe & Itemize)	1680									
75	Total Food Service		104,500								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	30,000								
78	Admissions - Other	1719									
79	Fees	1720	16,200								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	17,000								
82	Total District/School Activity Income		63,200	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	48,000								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbooks		48,000								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	5,000	5,200							
96	Contributions and Donations from Private Sources	1920	400,000	10,000							
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960	41,728								
101	Drivers' Education Fees	1970	7,800								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983						300,000			
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									

ESTIMATED RECEIPTS/REVENUES

	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
1											
2											
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	130,000	100	500	100	100	0	100	500	500
108	Total Other Revenue from Local Sources		584,528	15,300	500	100	100	300,000	100	500	500
109	Total Receipts/Revenues from Local Sources	1000	2,802,494	505,280	804,849	322,342	100	300,000	49,068	428,960	49,468
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
110	Flow-Through Revenue from State Sources	2100									
111	Flow-Through Revenue from Federal Sources	2200									
112	Flow-Through Revenue from State Sources	2300									
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	0	0	0	0	0
RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
115	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
116	Evidence Based Funding Formula [Section 18.8.15]	3001	2,304,351								
117	Reorganization Incentives (Accounts 3005-3021)	3005									
118	Fast Growth District Grants	3030									
119	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
120	Total Unrestricted Grants-In-Aid		2,304,351	0	0	0	0	0	0	0	0
121	RESTRICTED GRANTS-IN-AID (3100-3900)										
122	SPECIAL EDUCATION										
123	Special Education - Private Facility Tuition	3100	2,260								
124	Special Education - Funding for Children Requiring Sp Ed Services	3105	46,000								
125	Special Education - Personnel	3110	52,667								
126	Special Education - Orphanage - Individual	3120									
127	Special Education - Orphanage - Summer Individual	3130									
128	Special Education - Summer School	3145									
129	Special Education - Other (Describe & Itemize)	3199									
130	Total Special Education		100,927	0	0	0	0	0	0	0	0
131	CAREER AND TECHNICAL EDUCATION (CTE)										
132	CTE - Technical Education - Tech Prep	3200									
133	CTE - Secondary Program Improvement (CTEI)	3220									
134	CTE - WECEP	3225									
135	CTE - Agriculture Education	3235	6,068								
136	CTE - Instructor Practicum	3240									
137	CTE - Student Organizations	3270									
138	CTE - Other (Describe & Itemize)	3299									
139	Total Career and Technical Education		6,068	0	0	0	0	0	0	0	0
140	BLINGUAL EDUCATION										
141	Bilingual Education - Downstate - TI and TBE	3305									
142	Bilingual Education - Downstate - Transitional Bilingual Education	3310	0								
143	Total Bilingual Education		0								
144	State Free Lunch & Breakfast	3360	3,529								
145	School Breakfast Initiative	3365									
146	Driver Education	3370	7,409								
147	Adult Education (from ICCB)	3410									
148	Adult Education - Other (Describe & Itemize)	3499									
149	Total Transportation		0	0	0	0	0	0	0	0	0
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				50,000					
152	Transportation - Special Education	3510				50,000					
153	Transportation - Other (Describe & Itemize)	3599				100,000					
154	Total Transportation		0	0	0	100,000	0				

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K	
	Description: Enter Whole Numbers Only	Act #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1												
2												
155	Learning Improvement - Change Grants	3610										
156	Scientific Literacy	3660										
157	Tuant Alternative/Optional Education	3695										
158	Early Childhood - Block Grant	3705	550,000			30,000						
159	Chicago General Education Block Grant	3766										
160	Chicago Educational Services Block Grant	3767										
161	School Safety & Educational Improvement Block Grant	3775										
162	Technology - Technology for Success	3780										
163	State Charter Schools	3815										
164	Extended Learning Opportunities - Summer Bridges	3825										
165	Infrastructure Improvements - Planning/Construction	3920										
166	School Infrastructure - Maintenance Projects	3925										
167	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	5,500									
168	Total Restricted Grants-In-Aid		673,433	0	0	130,000	0	0	0	0	0	
169	Total Receipts/Revenues from State Sources	3000	2,977,784	0	0	130,000	0	0	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 (4004-4090)											
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	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	0	0	0	0	0	
188	FOOD SERVICE											
189	Breakfast Start-Up Expansion	4200										
190	National School Lunch Program	4210	227,600									
191	Special Milk Program	4215										
192	School Breakfast Program	4220	42,535									
193	Summer Food Service Admin/Program	4225										
194	Child and Adult Care Food Program	4226										
195	Fresh Fruit and Vegetables	4240										
196	Food Service - Other (Describe & Itemize)	4299										
197	Total Food Service		270,135									
198	TITLE I											
199	Title I - Low Income	4300	115,000									
200	Title I - Low Income - Neglected, Private	4305										

ESTIMATED RECEIPTS/REVENUES

	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
1											
2											
201	Title I - Migrant Education	4340									
202	Title I - Other (Describe & Itemize)	4399									
203	Total Title I		115,000	0							
204	TITLE IV										
205	Title IV - Student Support & Academic Enrichment Grant	4400	10,000								
206	Title IV - 21st Century	4421									
207	Title IV - Other (Describe & Itemize)	4499									
208	Total Title IV		10,000	0							
209	FEDERAL - SPECIAL EDUCATION										
210	Federal Special Education - Preschool Flow-Through	4600	1,000								
211	Federal Special Education - Preschool Discretionary	4605									
212	Federal Special Education - IDEA Flow Through	4620	9,000								
213	Federal Special Education - IDEA Room & Board	4625									
214	Federal Special Education - IDEA Discretionary	4630									
215	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
216	Total Federal Special Education		10,000	0							
217	CTE - PERKINS										
218	CTE - Perkins Title III Tech Prep	4770									
219	CTE - Other (Describe & Itemize)	4799									
220	Total CTE - Perkins		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 II - Technology - Formula	4860									
231	ARRA - Title II - 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	0

ESTIMATED RECEIPTS/REVENUES

	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
1											
2											
252	Race to the Top Program	4901									
253	Race to the Top - Preschool Expansion Grant	4902									
254	Title II - 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	23,000								
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	4,500								
263	Medicaid Matching Funds - Fee-For-Service Program	4992	20,000								
264	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999									
265	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		452,635	0	0	0	0	0	0	0	0
266	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	452,635	0	0	0	0	0	0	0	0
267	TOTAL DIRECT RECEIPTS/REVENUES		6,232,913	505,280	804,849	452,342	100	300,000	49,068	428,960	49,468

	A	B	C	D	E	F	G	H	I	J	K	
	Description: Enter Whole Numbers Only	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	
	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	1,780,160	353,539	87,500	54,900	57,722	13,900			2,347,721	
6	Tuition Payment to Charter Schools	1115										
7	Pre-K Programs	1125	176,000	15,450	2,000	10,000					203,450	
8	Special Education Programs (Functions 1200 - 1220)	1200	506,345	97,453	1,000	600					605,398	
9	Special Education Programs Pre-K	1225										
10	Remedial and Supplemental Programs K-12	1250	76,772	24,261		2,100					103,133	
11	Remedial and Supplemental Programs Pre-K	1275										
12	Adult/Continuing Education Programs	1300										
13	CTE Programs	1400	192,000	31,340	200	8,000		1,000			232,540	
14	Interscholastic Programs	1500	131,342	8,000	45,855	16,713		7,750			209,660	
15	Summer School Programs	1600										
16	Gifted Programs	1650										
17	Driver's Education Programs	1700	39,015	5,130		100		100			44,345	
18	Bilingual Programs	1800										
19	Tenant Alternative & Optional Programs	1900										
20	Pre-K Programs - Private Tuition	1910										
21	Regular K-12 Programs - Private Tuition	1911										
22	Special Education Programs K-12 Private Tuition	1912										
23	Special Education Programs Pre-K Tuition	1913										
24	Remedial/Supplemental Programs K-12 Private Tuition	1914										
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915										
26	Adult/Continuing Education Programs Private Tuition	1916										
27	CTE Programs Private Tuition	1917										
28	Interscholastic Programs Private Tuition	1918										
29	Summer School Programs Private Tuition	1919										
30	Gifted Programs Private Tuition	1920										
31	Bilingual Programs Private Tuition	1921										
32	Tuants Alternative/Opt Ed Programs Private Tuition	1922										
33	Total Instruction ¹⁴	1000	2,901,634	535,173	136,555	92,413	57,722	22,750	0	0	3,746,247	
34	SUPPORT SERVICES (ED)	2000										
35	Support Services - Pupil	2100										
36	Attendance & Social Work Services	2110	25,470	13,800	200			200			39,670	
37	Guidance Services	2120	45,000	5,100	200	2,000					52,300	
38	Health Services	2130	17,500	100	1,000	500					19,100	
39	Psychological Services	2140										
40	Speech Pathology & Audiology Services	2150	55,000	7,200							62,200	
41	Other Support Services - Pupils (Describe & Itemize)	2190	39,000	6,000							45,000	
42	Total Support Services - Pupil	2100	181,970	32,200	1,400	2,500	0	200	0	0	218,270	
43	Support Services - Instructional Staff	2200										
44	Improvement of Instruction Services	2210	18,200	12,263	100,465	1,200					132,128	
45	Educational Media Services	2220				1,500		1,400			2,900	
46	Assessment & Testing	2230										
47	Total Support Services - Instructional Staff	2200	18,200	12,263	100,465	2,700	0	1,400	0	0	135,028	
48	Support Services - General Administration	2300										
49	Board of Education Services	2310	68,045	140	55,000	8,000		12,700			143,885	
50	Executive Administration Services	2320	96,000	31,588	2,500			1,100			131,188	
51	Special Area Administration Services	2330										
52	Tort Immunity Services	2360 -										
53	Total Support Services - General Administration	2300	164,045	31,728	57,500	8,000	0	13,800	0	0	275,073	
54	Support Services - School Administration	2400										
55	Office of the Principal Services	2410	416,285	62,340	3,000	3,500		8,000			493,125	
56	Other Support Services - School Administration (Describe & Itemize)	2490										
57	Total Support Services - School Administration	2400	416,285	62,340	3,000	3,500	0	8,000	0	0	493,125	

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
58	Support Services - Business	2500									
59	Direction of Business Support Services	2510									0
60	Fiscal Services	2520	68,000	80							68,080
61	Operation & Maintenance of Plant Services	2540	46,000	14,200	1,200	10,000					71,400
62	Pupil Transportation Services	2550									0
63	Food Services	2560	139,938	21,620	17,000	214,000		1,300			393,858
64	Internal Services	2570									0
65	Total Support Services - Business	2500	253,938	35,900	18,200	224,000	0	1,300	0	0	533,338
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									0
70	Staff Services	2640									0
71	Data Processing Services	2660	90,000	7,180	150,110	42,823	22,000	142,900			455,013
72	Total Support Services - Central	2600	90,000	7,180	150,110	42,823	22,000	142,900	0	0	455,013
73	Other Support Services (Describe & Itemize)	2900									
74	Total Support Services	2000	1,124,438	181,611	330,675	283,523	22,000	167,600	0	0	2,109,847
75	COMMUNITY SERVICES (ED)	3000	100,000	16,758	80,320	10,020	5,000				212,098
76	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
77	Payments for Regular Programs	4110									0
78	Payments for Special Education Programs	4120						140,000			140,000
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140									0
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
83	Total Payments to Other Dist & Govt Units (In-State)	4100			0			140,000			140,000
84	Payments for Regular Programs - Tuition	4210									0
85	Payments for Special Education Programs - Tuition	4220									0
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0
87	Payments for CTE Programs - Tuition	4240						5,000			5,000
88	Payments for Community College Programs - Tuition	4270									0
89	Payments for Other Programs - Tuition	4280									0
90	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
91	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						5,000			5,000
92	Payments for Regular Programs - Transfers	4310									0
93	Payments for Special Education Programs - Transfers	4320									0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
95	Payments for CTE Programs - Transfers	4340									0
96	Payments for Community College Program - Transfers	4370									0
97	Payments for Other Programs - Transfers	4380									0
98	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
99	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
100	Payments to Other Dist & Govt Units (Out of State)	4400									0
101	Total Payments to Other Dist & Govt Units	4000			0			145,000			145,000
102	DEBT SERVICE (ED)	5000									
103	Debt Service - Interest on Short-Term Debt	5100									0
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
109	Total Debt Service - Interest on Short-Term Debt	5100						0			0
110	Debt Service - Interest on Long-Term Debt	5200									0
111	Total Debt Service	5000						0			0

A	B	C	D	E	F	G	H	I	J	K
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
113 PROVISION FOR CONTINGENCIES (ED)	6000									0
Total Direct Disbursements/Expenditures		4,126,072	733,542	547,550	385,956	84,722	335,350	0	0	5,213,192
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										19,721
117 20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
SUPPORT SERVICES (O&M)	2000									
Support Services - Pupil	2100									0
Other Support Services - Pupils (Describe & Itemize)	2190									0
Support Services - Business	2500									0
Direction of Business Support Services	2510									0
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Services	2540	120,000	32,600	87,500	130,000	125,000	6,200			501,300
Pupil Transportation Services	2550									0
Food Services	2560									0
Total Support Services - Business	2500	120,000	32,600	87,500	130,000	125,000	6,200			501,300
Other Support Services (Describe & Itemize)	2900									0
Total Support Services	2000	120,000	32,600	87,500	130,000	125,000	6,200			501,300
COMMUNITY SERVICES (O&M)	3000									0
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									0
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Payments for CTE Program	4140									0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
Payments to Other Dist & Govt Units (Out of State)	4400									0
Total Payments to Other Dist & Govt Unit	4000									0
DEBT SERVICE (O&M)	5000									
Debt Service - Interest on Short-Term Debt	5100									0
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (O&M)	6000									
Total Direct Disbursements/Expenditures		120,000	37,600	87,500	130,000	125,000	6,200			501,300
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,980
30 - DEBT SERVICE FUND (DS)										
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									0
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
DEBT SERVICE (DS)	5000									
Debt Service - Interest on Short-Term Debt	5100									0
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
165	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
166	State Aid Anticipation Certificates	5140									0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
168	Total Debt Service - Interest on Short-Term Debt	5100									0
169	Debt Service - Interest on Long-Term Debt	5200									0
170	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
171	Debt Service Other (Describe & Itemize)	5400									0
172	Total Debt Service	5000									0
173	PROVISION FOR CONTINGENCIES (DS)	6000									0
174	Total Direct Disbursements/Expenditures										771,381
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										771,381
176											33,468
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)	2000									0
179	Support Services - Pupils	2100									0
180	Other Support Services - Pupils (Describe & Itemize)	2190									0
181	Support Services - Business										0
182	Pupil Transportation Services	2550	310,000	7,520	18,000	40,000	20,000	2,900			398,420
183	Other Support Services (Describe & Itemize)	2900									0
184	Total Support Services	2000	310,000	7,520	18,000	40,000	20,000	2,900	0	0	398,420
185	COMMUNITY SERVICES (TR)	3000									0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									0
187	Payments to Other Dist & Govt Units (In-State)	4100									0
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 (Describe & Itemize)	4190									0
194	Total Payments to Other Dist & Govt Units (In-State)	4100			0						0
195	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
196	Total Payments to Other Dist & Govt Units	4000			0						0
197	DEBT SERVICE (TR)	5000									0
198	Debt Service - Interest on Short-Term Debt	5100									0
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 (Describe and Itemize)	5150									0
204	Total Debt Service - Interest on Short-Term Debt	5100									0
205	Debt Service - Interest on Long-Term Debt	5200									0
206	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
207	Debt Service - Other (Describe and Itemize)	5400									0
208	Total Debt Service	5000									0
209	PROVISION FOR CONTINGENCIES (TR)	6000									0
210	Total Direct Disbursements/Expenditures		310,000	7,520	18,000	40,000	20,000	2,900	0	0	398,420
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										53,922
212											

ESTIMATED DISBURSEMENTS/EXPENDITURES

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
213	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									
215	Regular Program	1100		24,750							24,750
216	Pre-K Programs	1225		11,675							11,675
217	Special Education Programs (Functions 1200-1220)	1200		40,000							40,000
218	Special Education Programs Pre-K	1225									
219	Remedial and Supplemental Programs K-12	1250		1,450							1,450
220	Remedial and Supplemental Programs Pre-K	1275									
221	Adult/Continuing Education Programs	1300									
222	CTE Programs	1400									
223	Interscholastic Programs	1500		2,500							2,500
224	Summer School Programs	1600		6,000							6,000
225	Gifted Programs	1650									
226	Driver's Education Programs	1700		600							600
227	Bilingual Programs	1800									
228	Truant Alternative & Optional Programs	1900									
229	Total Instruction	1000		86,975							86,975
230	SUPPORT SERVICES (MR/SS)	2000									
231	Support Services - Pupil	2100									
232	Attendance & Social Work Services	2110		525							525
233	Guidance Services	2120		600							600
234	Health Services	2130		1,200							1,200
235	Psychological Services	2140									
236	Speech Pathology & Audiology Services	2150		950							950
237	Other Support Services - Pupils (Describe & Itemize)	2190		750							750
238	Total Support Services - Pupil	2100		4,025							4,025
239	Support Services - Instructional Staff	2200									
240	Improvement of Instruction Services	2210		330							330
241	Educational Media Services	2220									
242	Assessment & Testing	2230									
243	Total Support Services - Instructional Staff	2200		330							330
244	Support Services - General Administration	2300									
245	Board of Education Services	2310		1,450							1,450
246	Executive Administration Services	2320		1,350							1,350
247	Special Area Administrative Services	2330									
248	Claims Paid from Self Insurance Fund	2361									
249	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									
250	Unemployment Insurance Payments	2363									
251	Insurance Payments (regular or self-insurance)	2364									
252	Risk Management and Claims Services Payments	2365									
253	Judgment and Settlements	2366									
254	Educat, Inspect, Supervisory Serv. Related to Loss Prevention or Reduction	2367		1,750							1,750
255	Reciprocal Insurance Payments	2368									
256	Legal Service	2369									
257	Total Support Services - General Administration	2300		4,550							4,550
258	Support Services - School Administration	2400									
259	Office of the Principal Services	2410		21,145							21,145
260	Other Support Services - School Administration (Describe & Itemize)	2490									
261	Total Support Services - School Administration	2400		21,145							21,145
262	Support Services - Business	2500									
263	Direction of Business Support Services	2510		14,600							14,600
264	Fiscal Services	2520									
265	Facilities Acquisition & Construction Services	2530		60,000							60,000
266	Operation & Maintenance of Plant Service	2540		51,000							51,000
267	Pupil Transportation Services	2550		29,000							29,000
268	Food Services	2560									
269	Internal Services	2570		154,600							154,600
270	Total Support Services - Business	2500		154,600							154,600

ESTIMATED DISBURSEMENTS/EXPENDITURES

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1										
2										
271	2600									0
272	2610									0
273	2620									0
274	2630									0
275	2640									0
276	2660		25,700							25,700
277	2600		25,700							25,700
278	2900									0
279	2000		210,350							210,350
280	3000		20,600							20,600
281	4000									0
282	4110									0
283	4120									0
284	4140									0
285	4000		0							0
286	5000									0
287	5100									0
288	5110									0
289	5120									0
290	5130									0
291	5140									0
292	5150									0
293	5000									0
294	6000									0
295			317,925							317,925
296										(317,825)
297										
298	2000									
299	2530					100,000				100,000
300	2900									0
301	2000		0		0	100,000				100,000
302	4000									0
303	4100									0
304	4110									0
305	4120									0
306	4140									0
307	4190									0
308	4000									0
309	6000									0
310										0
311										0
312			0		0	100,000				100,000
313										200,000
314										
315										
316										
317										
318	2000									0
319	2361									0
320	2362			120,000						120,000
321	2363									0
322	2364			35,000						35,000
323	2365			2,000						2,000
324	2366									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2	Educat, Inspec, Supervisory Serv Related to Loss Prevention or Reduction	2367	251,000								251,000
325	Reciprocal Insurance Payments	2368									0
326	Legal Service	2369									0
327	Property Insurance (Building & Grounds)	2371			20,000						20,000
328	Vehicle Insurance (Transportation)	2372									0
329	Total Support Services - General Administration	2000	251,000	0	177,000	0	0	0	0		428,000
330	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
331	Payments for Regular Programs	4110									0
332	Payments for Special Education Programs	4120									0
333	Total Payments to Other Dist & Govt Units	4000									0
334	DEBT SERVICE (TF)	5000									
335	Debt Service - Interest on Short-Term Debt	5110									0
336	Tax Anticipation Warrants	5130									0
337	Corporate Personal Property Replacement Tax Anticipation Notes	5150									0
338	Other Interest on Short-Term Debt (Describe & Itemize)	5000									0
339	Total Debt Service	6000									0
340	PROVISION FOR CONTINGENCIES (TF)										
341	Total Direct Disbursements/Expenditures		251,000	0	177,000	0	0	0	0		428,000
342	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										960
343											
344											
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
346	SUPPORT SERVICES (FP&S)	2000									
347	Support Services - Business	2500									0
348	Facilities Acquisition & Construction Services	2530			15,000						15,000
349	Operation & Maintenance of Plant Service	2540									0
350	Total Support Services - Business	2500	0	0	15,000	0	0	0	0		15,000
351	Other Support Services (Describe & Itemize)	2900									0
352	Total Support Services	2000	0	0	15,000	0	0	0	0		15,000
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 (Describe & Itemize)	4190									0
357	Total Payments to Other Districts & Govt Units (FPS)	4000									0
358	DEBT SERVICE (FP&S)	5000									
359	Debt Service - Interest on Short-Term Debt	5100									0
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
362	Total Debt Service - Interest on Short-Term Debt	5100									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
366	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									
367	Total Direct Disbursements/Expenditures		0	0	15,000	0	0	0	0		15,000
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										34,468

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

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

	A	B	C	D	E	F
1	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
2	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
3	Direct Revenues	6,232,913	505,280	452,342	49,068	7,239,603
4	Direct Expenditures	6,213,192	501,300	398,420		7,112,912
5	Difference	19,721	3,980	53,922	49,068	126,691
6	Estimated Fund Balance - June 30, 2019	431,270	54,317	481,385	455,416	1,422,388
7	<p>Balanced budget, no deficit reduction plan is required.</p>					
8	<p>A deficit reduction plan is required if the local board of education adapts (or amends) the 2018-19 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).</p>					
10	<p>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.</p>					
12	<p>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2017-2018 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.</p>					
13	<p>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</p>					

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	C	D	E	F	G
	DEFICIT REDUCTION PLAN						
	ESTIMATED BUDGET						
	FY2018-2019						
1							
2							
3	01-005-0010-26						
4	District Number						
5	Brown County CUSD #1						
	District Name						
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		411,549	50,337	427,463	406,348	1,295,697
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	2,802,494	505,280	322,342	49,068	3,679,184
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	2,977,784	0	130,000	0	3,107,784
12	FEDERAL SOURCES	4000	452,635	0	0	0	452,635
13	Total Receipts/Revenues		6,232,913	505,280	452,342	49,068	7,239,603
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	3,746,247				3,746,247
16	SUPPORT SERVICES	2000	2,109,847	501,300	398,420		3,009,567
17	COMMUNITY SERVICES	3000	212,098	0	0		212,098
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	145,000	0	0		145,000
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		6,213,192	501,300	398,420		7,112,912
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		19,721	3,980	53,922	49,068	126,691
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		431,270	54,317	481,385	455,416	1,422,388

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	H	I	J	K	L
	ESTIMATED BUDGET FY2019-2020						
1							
2							
3	01-005-0010-26						
4	District Number						
5	Brown County CUSD #1						
	District Name						
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		431,270	54,317	481,385	455,416	1,422,388
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0	0	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		431,270	54,317	481,385	455,416	1,422,388

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	M	N	O	P	Q
1	ESTIMATED BUDGET FY2020-2021						
2							
3							
4	<i>District Number</i>						
5	Brown County CUSD #1						
	<i>District Name</i>						
6							
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>						
8	RECEIPTS/REVENUES	Acct #	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
9	LOCAL SOURCES	1000	431,270	54,317	481,385	455,416	1,422,388
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0	0	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		431,270	54,317	481,385	455,416	1,422,388

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	R	S	T	U	V
	ESTIMATED BUDGET FY2021-2022						
1							
2							
3		01-005-0010-26					
4		District Number					
5		Brown County CUSD #1					
		District Name					
6		ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	431,270	54,317	481,385	455,416	1,422,388
7		RECEIPTS/REVENUES					
8		LOCAL SOURCES					0
9		FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT					0
10		STATE SOURCES					0
11		FEDERAL SOURCES					0
12		Total Receipts/Revenues	0	0	0	0	0
13		DISBURSEMENTS/EXPENDITURES					
14		INSTRUCTION					0
15		SUPPORT SERVICES					0
16		COMMUNITY SERVICES					0
17		PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS					0
18		DEBT SERVICES					0
19		PROVISION FOR CONTINGENCIES					0
20		Total Disbursements/Expenditures	0	0	0	0	0
21		Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures	0	0	0	0	0
22		OTHER SOURCES/USES OF FUNDS					
23		OTHER SOURCES OF FUNDS (7000)					0
24		OTHER USES OF FUNDS (8000)					0
25		TOTAL OTHER SOURCES/USES OF FUNDS	0	0	0	0	0
26		ESTIMATED ENDING FUND BALANCE	431,270	54,317	481,385	455,416	1,422,388
27							

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	W	X	Y	Z
1						
2						
3	01-005-0010-26					
4	District Number					
5	Brown County CUSD #1					
	District Name					
6			FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,295,697	1,422,388	1,422,388	1,422,388
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	3,679,184	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	3,107,784	0	0	0
12	FEDERAL SOURCES	4000	452,635	0	0	0
13	Total Receipts/Revenues		7,239,603	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	3,746,247	0	0	0
16	SUPPORT SERVICES	2000	3,009,567	0	0	0
17	COMMUNITY SERVICES	3000	212,098	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	145,000	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		7,112,912	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		126,691	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		1,422,388	1,422,388	1,422,388	1,422,388

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2018-2019 through Fiscal Year 2021-2022

Brown County CUSD #1 01-005-0010-26

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

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- 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 FY2019 budgeted expenditures over FY2018 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

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

Limitation of Administrative Costs

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

School District Name: Brown County CUSD #1

RCOT Number: 01-005-0010-26

(Section 17-1.S of the School Code)

Description (Enter Whole Numbers Only)	Funct #	Estimated Actual Expenditures, Fiscal Year 2018		Budgeted Expenditures, Fiscal Year 2019		
		(10) Educational Fund	(20) Operations & Maintenance Fund	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	0	0	131,188	0	131,188
2. Special Area Administration Services	2330	0	0	0	0	0
3. Other Support Services - School Administration	2490	0	0	0	0	0
4. Direction of Business Support Services	2510	0	0	0	0	0
5. Internal Services	2570	0	0	0	0	0
6. Direction of Central Support Services	2610	0	0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and include above						
8. Totals		0	0	131,188	0	131,188
9. Estimated Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)						

Enter Actual Data!

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	
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.	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Congratulations! You have a balanced budget.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2018 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, 2018, (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, 2019, (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