



Special Governing Board Meeting/Public Hearing

June 22, 2022

SASED Administrative Center

2900 Ogden

Lisle, IL 60532

7:00 PM

AGENDA

1. **Call to Order/Roll Call**
2. **Pledge of Allegiance**
3. Recess for FY22 Amended Budget Public Hearing
 - a. Convene FY22 Amended Budget public hearing
 - b. Adjourn Public Hearing
4. **Public Comment**
5. **Election of Officers/Designees**
 - a. Elect Chairperson (1 year term)
 - b. Elect Vice Chairperson (1 year term)
 - c. Elect Secretary (1 year term)
6. **FY22 amended budget update**
7. **Presentation: FY23 Budget**
8. **Discussion with Action**
 - a. Approval of Minutes from the August 4, 2021 and January 26, 2022 Governing Board meetings
 - b. Approve 2022-2023 meeting dates
 - c. Approve FY22 Amended Budget
 - d. Approve the 2023 Budget for public display and set the date for the public hearing
9. Adjournment

Reorganization for Governing Board May 25, 2022

1. Chairperson: "Nominations are now in order for the office of chairperson."

Member: "I nominate _____." (*seconds not needed*)

Chairperson: "_____ is nominated. Are there any other nominations for the office of Chairperson?"

Chairperson: "Hearing no further nominations, the nominations for the office of chairperson are closed."

If there is only one nomination, the chairperson may recognize the election without asking for votes.

"_____ being the only candidate nominated for the office of chairperson, the chair hereby declares **him/her** elected by acclamation and directs the secretary to so record in the minutes."

2. Chairperson:

"Nominations are now in order for the office of vice chairperson."

Member: "I nominate _____." (*seconds not needed*)

Chairperson: "_____ is nominated. Are there any other nominations for the office of vice chairperson?"

Chairperson: "Hearing no further nominations, the nominations for the office of Vice chairperson are closed."

"_____ being the only candidate nominated for the office of vice chairperson, the chair hereby declares **him/her** elected by acclamation and directs the secretary to so record in the minutes."

3. Elected chairperson: "Nominations are now in order for the office of secretary."

Member: "I nominate _____." (*seconds not needed*)

Chairperson: "_____ is nominated. Are there any other nominations for the office of secretary?"

Chairperson: "Hearing no further nominations, the nominations for the office of secretary are closed."

"_____ being the only candidate nominated for the office of secretary, the chair hereby declares **him/her** elected by acclamation and directs the secretary to so record in the minutes."



TO: SASED Governing Board Members
FROM: Don Robinson, Director of Business Services/CSBO
DATE: June 22, 2022
RE: FY22 Amended Budget

Purpose: To update the 2021-2022 budget

Background: The Board of Control was notified several months ago about the 2021-2022 annual budget needing to be amended this year. The final budget summary and ISBE Form JA50-39 are presented for your review.

Salaries (100) have been trued up for the 2021-2022 year for all staff using individual Skyward data that reflect final compensation directives. Benefits (200) have been revised based upon average benefits costs. Other objects (300, 400, 500, and 700) have been reviewed for all functions using Skyward year-to-date data through May 8, 2022. Corrections have been made where appropriate for expenditure line items.

The Governing Board approved the amended FY22 budget at its January 26, 2022, meeting and placed it on display as of that date. A timely public note was provided for today's required budget hearing. Following the budget hearing the budget will require formal approval and then be filed with ISBE and DuPage County.

Next Steps: Hold the budget hearing and then approve the amended 2021-2022 budget.

FY22									
Object	100	200	300	400	500	600	700	800	Totals
Function									
1200	149,571	41,880	3,800	1,500	-	-	-	-	196,751
1206	2,186,831	612,313	448,127	20,940	-	-	-	-	3,268,211
1207	1,903,939	533,103	423,848	31,030	5,000	-	39,200	-	2,936,120
1212	2,273,759	636,652	527,600	162,130	3,000	-	-	-	3,603,141
1216	1,005,905	281,654	306,000	11,000	-	-	-	-	1,604,559
1220	3,160,763	885,014	689,400	43,950	-	-	4,000	-	4,783,127
1221	388,760	108,853	190,000	17,230	-	-	-	-	704,843
Subtotal	11,069,528	3,099,469	2,588,775	287,780	8,000	-	43,200	-	17,096,752
1459	75,475	21,133	159,507	31,255					287,370
1600	245,602	42,125	34,300	26,820	7,510	-	-	-	356,357
2130	4,374,404	1,224,833	693,877	25,250	20,000	-	5,000	-	6,343,364
2150	146,650	41,062	21,100	4,600	22,050	-	10,000	-	245,462
2210	1,398,506	391,582	383,578	98,115	-	-	3,000	-	2,274,781
2310	-	-	9,200	-	-	-	-	-	9,200
2320	421,929	118,140	376,285	53,000	-	-	-	-	969,354
2330	58,081	16,263	2,098	800	-	-	-	-	77,242
2510	140,000	37,800	7,500	1,000	-	-	-	-	186,300
2520	190,413	53,316	189,249	2,600	-	-	-	-	435,578
2540	47,096	13,187	589,380	23,100	-	-	1,000	-	673,763
2550	194,004	54,321	228,500	46,000	25,000	-	-	-	547,825
2562	22,760	6,373	107,500	500	-	-	-	-	137,133
2642	332,193	93,014	150,630	20,000	4,500	-	-	-	600,337
2660	173,613	48,612	976,064	131,500	-	-	164,490	-	1,494,279
TOTALS	18,890,254	5,261,230	6,517,543	752,320	87,060	-	226,690	-	31,735,097

Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.										
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
ESTIMATED BEGINNING FUND BALANCE July 1, 2021 ¹ (without Student		8,300,000	198,900	0	0	0	0	0	0	0
RECEIPTS/REVENUES (without Student Activity Funds)										
LOCAL SOURCES	1000	26,050,243	200,000	0	0	0	0	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE	2000	836,296	0	0	0	0	0	0	0	0
STATE SOURCES	3000	3,180,871	20,000	0	0	0	0	0	0	0
FEDERAL SOURCES	4000	2,144,506	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues ⁸		32,211,916	220,000	0	0	0	0	0	0	0
Receipts/Revenues for "On Behalf" Payments ²	3998	5,374,000								
Total Receipts/Revenues		37,585,916	220,000	0	0	0	0	0	0	0
DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)										
INSTRUCTION	1000	17,740,479				0			0	
SUPPORT SERVICES	2000	13,994,618	121,100		0	0	0		0	0
COMMUNITY SERVICES	3000	0	0		0	0			0	
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	0	0	0	0	0	0		0	0
DEBT SERVICES	5000	0	0	0	0	0			0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0
Total Direct Disbursements/Expenditures ⁹		31,735,097	121,100	0	0	0	0		0	0
Disbursements/Expenditures for "On Behalf" Payments ²	4180	5,374,000	0	0	0	0	0		0	0
Total Disbursements/Expenditures		37,109,097	121,100	0	0	0	0		0	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		476,819	98,900	0	0	0	0	0	0	0
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment the Working Cash Fund ¹⁶	7110									
Abatement of the Working Cash Fund ¹⁶	7110									
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Projects Fund to O&M Fund	7150		0							
Transfer of Excess Fire Prev. & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0							
Transfer of Excess Accumulated Fire Prev. & Safety Bond and Int. ^{3a} Proceeds to	7170			0						
SALE OF BONDS (7200)										
Principal on Bonds Sold ⁴	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets ⁵	7300									
Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0						
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800					0				
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990									
Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										
TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0		
Transfer of Working Cash Fund Interest	8120							0		
Transfer Among Funds	8130									
Transfer of Interest ⁶	8140									
Transfer from Capital Projects Fund to O&M Fund	8150									
Transfer of Excess Fire Prev. & Safety Tax & Interest ³ Proceeds to O&M Fund	8160									
Transfer of Excess Accumulated Fire Prev. & Safety Bond ^{3a} and	8170									
Taxes Pledged to Pay Principal on Capital Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
Other Revenues Pledged to Pay Principal on Capital Leases	8430									
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
Taxes Pledged to Pay Interest on Capital Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
Other Revenues Pledged to Pay Interest on Capital Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									

Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations &	(30) Debt Service	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention &
BEGINNING CASH BALANCE ON HAND July 1, 2021 ⁷ (Without Student Activity Funds)		13,916,732	0							
Total Direct Receipts & Other Sources ⁸		32,211,916	220,000	0	0	0	0	0	0	0
OTHER RECEIPTS										
Interfund Loans Payable (Loans from Other Funds)	411									
Interfund Loans Receivable (Repayment of Loans)	141									
Notes and Warrants Payable	433									
Other Current Assets	199									
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		32,211,916	220,000	0	0	0	0	0	0	0
Total Amount Available		46,128,648	220,000	0	0	0	0	0	0	0
Total Direct Disbursements & Other Uses ⁹		31,735,097	121,100	0	0	0	0	0	0	0
OTHER DISBURSEMENTS										
Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
Interfund Loans Payable (Repayment of Loans)	411									
Notes and Warrants Payable	433									
Other Current Liabilities	499									
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		31,735,097	121,100	0	0	0	0	0	0	0
ENDING CASH BALANCE ON HAND June 30, 2022 ⁷ (Without Student Activity Funds)		14,393,551	98,900	0	0	0	0	0	0	0
Activity Funds BEGINNING CASH BALANCE ON HAND July 1, 2021 ⁷		0								
Total Direct Receipts & Other Sources ⁸		0								
Total Amount Available		0								
Total Direct Disbursements & Other Uses ⁹		0								
Activity funds ENDING CASH BALANCE ON HAND June 30, 2022 ⁷		0								
Total BEGINNING CASH BALANCE ON HAND July 1, 2021 ⁷ (With Student		13,916,732	0	0	0	0	0	0	0	0
Total Direct Receipts & Other Sources ⁸		32,211,916	220,000	0	0	0	0	0	0	0
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		32,211,916	220,000	0	0	0	0	0	0	0
Total Amount Available		46,128,648	220,000	0	0	0	0	0	0	0
Total Direct Disbursements & Other Uses ⁹		31,735,097	121,100	0	0	0	0	0	0	0
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		31,735,097	121,100	0	0	0	0	0	0	0
Total ENDING CASH BALANCE ON HAND June 30, 2022 ⁷ (With Student Activity Funds)		14,393,551	98,900	0	0	0	0	0	0	0

Description: Enter Whole Numbers Only	Acct	(10) Educational	(20) Operations &	(30) Debt Service	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention &
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
Designated Purposes Levies ¹¹ (1110-1120)	-									
Leasing Purposes Levy ¹²	1130									
Special Education Purposes Levy	1140									
FICA and Medicare Only Levies	1150									
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
Total Ad Valorem Taxes Levied by District		0	0	0	0	0	0	0	0	0
PAYMENTS IN LIEU OF TAXES	1200									
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authority	1220									
Corporate Personal Property Replacement Taxes ¹³	1230									
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
Total Payments in Lieu of Taxes		0	0	0	0	0	0	0	0	0
TUITION	1300									
Regular Tuition from Pupils or Parents (In State)	1311									
Regular Tuition from Other Districts (In State)	1312									
Regular Tuition from Other Sources (In State)	1313									
Regular Tuition from Other Sources (Out of State)	1314									
Summer School Tuition from Pupils or Parents (In State)	1321									
Summer School Tuition from Other Districts (In State)	1322	300,000								
Summer School Tuition from Other Sources (In State)	1323									
Summer School Tuition from Other Sources (Out of State)	1324									
CTE Tuition from Pupils or Parents (In State)	1331									
CTE Tuition from Other Districts (In State)	1332									
CTE Tuition from Other Sources (In State)	1333									
CTE Tuition from Other Sources (Out of State)	1334									
Special Education Tuition from Pupils or Parents (In State)	1341									
Special Education Tuition from Other Districts (In State)	1342	14,599,879								
Special Education Tuition from Other Sources (In State)	1343									
Special Education Tuition from Other Sources (Out of State)	1344									
Adult Tuition from Pupils or Parents (In State)	1351									
Adult Tuition from Other Districts (In State)	1352									
Adult Tuition from Other Sources (In State)	1353									
Adult Tuition from Other Sources (Out of State)	1354									
Total Tuition		14,899,879								
TRANSPORTATION FEES	1400									
Regular Transportation Fees from Pupils or Parents (In State)	1411									
Regular Transportation Fees from Other Districts (In State)	1412									
Regular Transportation Fees from Other Sources (In State)	1413									
Regular Transportation Fees from Co-curricular Activities (In State)	1415									
Regular Transportation Fees from Other Sources (Out of State)	1416									
Summer School Transportation Fees from Pupils or Parents (In State)	1421									
Summer School Transportation Fees from Other Districts (In State)	1422									
Summer School Transportation Fees from Other Sources (In State)	1423									
Summer School Transportation Fees from Other Sources (Out of State)	1424									
CTE Transportation Fees from Pupils or Parents (In State)	1431									
CTE Transportation Fees from Other Districts (In State)	1432									
CTE Transportation Fees from Other Sources (In State)	1433									
CTE Transportation Fees from Other Sources (Out of State)	1434									
Special Education Transportation Fees from Pupils or Parents (In State)	1441									
Special Education Transportation Fees from Other Districts (In State)	1442									
Special Education Transportation Fees from Other Sources (In State)	1443									
Special Education Transportation Fees from Other Sources (Out of State)	1444									
Adult Transportation Fees from Pupils or Parents (In State)	1451									
Adult Transportation Fees from Other Districts (In State)	1452									
Adult Transportation Fees from Other Sources (In State)	1453									
Adult Transportation Fees from Other Sources (Out of State)	1454									
Total Transportation Fees					0					

Total Unrestricted Grants-In-Aid		2,799,607	20,000	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID (3100-3900)									
SPECIAL EDUCATION									
Special Education - Private Facility Tuition	3100								
Special Education - Funding for Children Requiring Sp Ed Services	3105								
Special Education - Personnel	3110								
Special Education - Orphanage - Individual	3120								
Special Education - Orphanage - Summer Individual	3130								
Special Education - Summer School	3145								
Special Education - Other (Describe & Itemize)	3199								
Total Special Education		0	0		0				
CAREER AND TECHNICAL EDUCATION (CTE)									
CTE - Technical Education - Tech Prep	3200								
CTE - Secondary Program Improvement (CTEI)	3220								
CTE - WECEP	3225								
CTE - Agriculture Education	3235								
CTE - Instructor Practicum	3240								
CTE - Student Organizations	3270								
CTE - Other (Describe & Itemize)	3299								
Total Career and Technical Education		0	0		0				
BILINGUAL EDUCATION									
Bilingual Education - Downstate - TPI and TBE	3305								
Bilingual Education - Downstate - Transitional Bilingual Education	3310								
Total Bilingual Education		0			0				
State Free Lunch & Breakfast	3360	1,264							
School Breakfast Initiative	3365								
Driver Education	3370								
Adult Education (from ICCB)	3410								
Adult Education - Other (Describe & Itemize)	3499								
TRANSPORTATION									
Transportation - Regular and Vocational	3500								
Transportation - Special Education	3510	380,000							
Transportation - Other (Describe & Itemize)	3599								
Total Transportation		380,000	0		0	0			
Learning Improvement - Change Grants	3610								
Scientific Literacy	3660								
Truant Alternative/Optional Education	3695								
Early Childhood - Block Grant	3705								
Chicago General Education Block Grant	3766								
Chicago Educational Services Block Grant	3767								
School Safety & Educational Improvement Block Grant	3775								
Technology - Technology for Success	3780								
State Charter Schools	3815								
Extended Learning Opportunities - Summer Bridges	3825								
Infrastructure Improvements - Planning/Construction	3920								
School Infrastructure - Maintenance Projects	3925								
Other Restricted Revenue from State Sources (Describe & Itemize)	3999								
Total Restricted Grants-In-Aid		381,264	0	0	0	0	0	0	0
Total Receipts/Revenues from State Sources	3000	3,180,871	20,000	0	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)									
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)									
Federal Impact Aid	4001								
Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009								
Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)									
Head Start	4045								
Construction (Impact Aid)	4050								
MAGNET	4060								
Other Restricted Grants-In-Aid Received Directly from Federal Govt.	4090								
Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0		0

RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)									
TITLE V									
Title V - Flexibility and Accountability	4100								
Title V - SEA Projects	4105								
Title V - Rural Education Initiative (REI)	4107								
Title V - Other (Describe & Itemize)	4199								
Total Title V		0	0			0	0		
FOOD SERVICE									
Breakfast Start-Up Expansion	4200								
National School Lunch Program	4210	138,752							
Special Milk Program	4215								
School Breakfast Program	4220	20,500							
Summer Food Service Admin/Program	4225								
Child and Adult Care Food Program	4226								
Fresh Fruit and Vegetables	4240								
Food Service - Other (Describe & Itemize)	4299								
Total Food Service		159,252					0		
TITLE I									
Title I - Low Income	4300								
Title I - Low Income - Neglected, Private	4305								
Title I - Migrant Education	4340								
Title I - Other (Describe & Itemize)	4399								
Total Title I		0	0			0	0		
TITLE IV									
Title IV - Student Support & Academic Enrichment Grant	4400								
Title IV - 21st Century	4421								
Title IV - Other (Describe & Itemize)	4499								
Total Title IV		0	0			0	0		
FEDERAL - SPECIAL EDUCATION									
Federal Special Education - Preschool Flow-Through	4600								
Federal Special Education - Preschool Discretionary	4605	480,000							
Federal Special Education - IDEA Flow Through	4620								
Federal Special Education - IDEA Room & Board	4625								
Federal Special Education - IDEA Discretionary	4630								
Federal Special Education - IDEA - Other (Describe & Itemize)	4699								
Total Federal Special Education		480,000	0			0	0		
CTE - PERKINS									
CTE - Perkins-Title III E Tech Prep	4770								
CTE - Other (Describe & Itemize)	4799								
Total CTE - Perkins		0	0				0		
Federal - Adult Education	4810								
ARRA - General State Aid - Education Stabilization	4850								
ARRA - Title I - Low Income	4851								
ARRA - Title I - Neglected, Private	4852								
ARRA - Title I - Delinquent, Private	4853								
ARRA - Title I - School Improvement (Part A)	4854								
ARRA - Title I - School Improvement (Section 1003g)	4855								
ARRA - IDEA - Part B - Preschool	4856								
ARRA - IDEA - Part B - Flow-Through	4857								
ARRA - Title IID - Technology - Formula	4860								
ARRA - Title IID - Technology - Competitive	4861								
ARRA - McKinney - Vento Homeless Education	4862								
ARRA - Child Nutrition Equipment Assistance	4863								
Impact Aid Formula Grants	4864								
Impact Aid Competitive Grants	4865								
Qualified Zone Academy Bond Tax Credits	4866								
Qualified School Construction Bond Credits	4867								
Build America Bond Tax Credits	4868								
Build America Bond Interest Reimbursement	4869								
ARRA - General State Aid - Other Government Services Stabilization	4870								
Other ARRA Funds - II	4871								
Other ARRA Funds - III	4872								

Other ARRA Funds - IV	4873										
Other ARRA Funds - V	4874										
ARRA - Early Childhood	4875										
Other ARRA Funds - VII	4876										
Other ARRA Funds - VIII	4877										
Other ARRA Funds - IX	4878										
Other ARRA Funds - X	4879										
Other ARRA Funds - Ed Job Fund Program	4880										
Total Stimulus Programs		0	0	0	0	0	0	0	0	0	0
Race to the Top Program	4901										
Race to the Top - Preschool Expansion Grant	4902										
Title III - Instruction for English Learners & Immigrant Students	4905										
Title III - English Language Acquisition	4909										
McKinney Education for Homeless Children	4920										
Title II - Eisenhower - Professional Development Formula	4930										
Title II - Teacher Quality	4932										
Federal Charter Schools	4960										
State Assessment Grants	4981										
Grant for State Assessments and Related Activities	4982										
Medicaid Matching Funds - Administrative Outreach	4991	200,000									
Medicaid Matching Funds - Fee-For-Service Program	4992	915,254									
Other Restricted Grants Received from Federal Government through State (Describe &	4998	390,000									
Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		2,144,506	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	2,144,506	0	0	0	0	0	0	0	0	0
TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		32,211,916	220,000	0	0	0	0	0	0	0	0
TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		32,211,916									

Description: Enter Whole Numbers Only	Funct	(100) Salaries	(200) Employee	(300) Purchased	(400) Supplies &	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized	(800) Termination	(900) Total
10 - EDUCATIONAL FUND (ED)										
INSTRUCTION (ED)	1000									
Regular Programs	1100									0
Tuition Payment to Charter Schools	1115									0
Pre-K Programs	1125									0
Special Education Programs (Functions 1200 - 1220)	1200	11,069,528	3,099,469	2,588,775	287,780	8,000	0	43,200	0	17,096,752
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250									0
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400	75,475	21,133	159,507	31,255	0	0	0	0	287,370
Interscholastic Programs	1500									0
Summer School Programs	1600	245,602	42,125	34,300	26,820	7,510	0	0	0	356,357
Gifted Programs	1650									0
Driver's Education Programs	1700									0
Bilingual Programs	1800									0
Tuwait Alternative & Optional Programs	1900									0
Pre-K Programs - Private Tuition	1910									0
Regular K-12 Programs - Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912									0
Special Education Programs Pre-K Private Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interscholastic Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Tuwait Alternative/Out-Of-State Programs Private Tuition	1922									0
Student Activity Fund Expenditures	1999									0
Total Instruction (With Student Activity Funds 1999)	1000	11,390,605	3,162,727	2,782,582	345,855	15,510	0	43,200	0	17,740,479
Total Instruction (With Student Activity Funds 1999)	1000	11,390,605	3,162,727	2,782,582	345,855	15,510	0	43,200	0	17,740,479
SUPPORT SERVICES (ED)	2000									
Support Services - Pupil	2100									
Attendance & Social Work Services	2110									0
Counseling Services	2120									0
Health Services	2130	4,374,404	1,224,833	693,877	25,250	20,000	0	5,000	0	6,343,364
Speech Pathology & Audiology Services	2150	146,650	41,062	21,100	4,600	22,050	0	10,000	0	245,462
Other Support Services - Pupils (Describe & Itemize)	2190									0
Total Support Services - Pupil	2100	4,521,054	1,265,895	714,977	29,850	42,050	0	15,000	0	6,588,826
Support Services - Instructional Staff	2200									
Improvement of Instruction Services	2210									0
Educational Media Services	2220	1,398,506	391,582	383,578	98,115	0	0	3,000	0	2,274,781
Assessment & Testing	2230									0
Total Support Services - Instructional Staff	2200	1,398,506	391,582	383,578	98,115	0	0	3,000	0	2,274,781
Support Services - General Administration	2300									
Board of Education Services	2310				9,200					9,200
Executive Administration Services	2320	421,929	118,140	376,285	53,000	0	0	0	0	969,354
Special Area Administration Services	2330	58,081	16,263	2,098	800	0	0	0	0	77,242
Port Community Services	2360									0
Total Support Services - General Administration	2300	480,010	134,403	387,583	53,800	0	0	0	0	1,055,796
Support Services - School Administration	2400									
Office of the Principal Services	2410									0
Other Support Services - School Administration (Describe & Itemize)	2420									0
Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
Support Services - Business	2500									
Direction of Business Support Services	2510	140,000	27,800	7,500	1,000	0	0	0	0	186,300
Fiscal Services	2520	150,413	53,316	189,249	2,600	0	0	0	0	455,578
Operation & Maintenance of Plant Services	2540	47,096	13,187	589,380	23,100	0	0	1,000	0	673,763
Pupil Transportation Services	2550	194,004	58,321	278,500	46,000	25,000	0	0	0	547,825
Food Services	2560	47,560	6,373	107,500	500	0	0	0	0	137,333
Internal Services	2570									0
Total Support Services - Business	2500	594,273	164,997	1,122,129	73,200	25,000	0	1,000	0	1,980,599
Support Services - Central	2600									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630									0
Staff Services	2640	332,193	93,014	150,630	20,000	4,500	0	0	0	600,337
Data Processing Services	2660	173,613	48,612	976,064	131,500	0	0	164,490	0	1,494,279
Total Support Services - Central	2600	505,806	141,626	1,126,694	151,500	4,500	0	164,490	0	2,034,616
Other Support Services (Describe & Itemize)	2900									
Total Support Services	2000	7,499,649	2,098,503	3,734,961	406,465	71,550	0	183,490	0	13,994,618
COMMUNITY SERVICES (ED)	3000									
PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4100									0
Payments for Regular Programs - Tuition	4210									0
Payments for Special Education Programs - Tuition	4220									0
Payments for Adult/Continuing Education Programs - Tuition	4230									0
Payments for CTE Programs - Tuition	4240									0
Payments for Community College Programs - Tuition	4270									0
Payments for Other Programs - Tuition	4280									0
Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200									0
Payments for Regular Programs - Transfers	4310									0
Payments for Special Education Programs - Transfers	4320									0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0
Payments for CTE Programs - Transfers	4340									0
Payments for Community College Program - Transfers	4370									0
Payments for Other Programs - Transfers	4380									0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
Total Payments to Other Dist & Govt Units - Transfers (In State)	4300									0
Payments to Other Dist & Govt Units (Out of State)	4400									0
Total Payments to Other Dist & Govt Units	4000									0
DEBT SERVICE (ED)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Property Real 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
Debt Service - Interest on Long-Term Debt	5200									
Total Debt Service	5000									0
PROVISION FOR CONTINGENCIES (ED)	6000									
Total Direct Disbursements/Expenditures (Without Student Activity Funds 1999)		18,890,254	5,261,230	6,517,543	752,320	87,060	0	226,690	0	31,735,097
Total Direct Disbursements/Expenditures (With Student Activity Funds 1999)		18,890,254	5,261,230	6,517,543	752,320	87,060	0	226,690	0	31,735,097
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (Without Student Activity Funds 1999)										476,819
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (With Student Activity Funds 1999)										476,819
20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
SUPPORT SERVICES (O&M)	2000									
Support Services - Pupil	2100									
Other Support Services - Pupils (Describe & Itemize)	2190									0
Support Services - Business	2500									
Direction of Business Support Services	2510									0
Facilities Acquisition & Construction Services	2530	0	0	0	0	121,000	0	100	0	121,100
Operation & Maintenance of Plant Services	2540									0
Pupil Transportation Services	2550									0
Food Services	2560									0
Total Support Services - Business	2500	0	0	0	0	121,000	0	100	0	121,100
Other Support Services (Describe & Itemize)	2900									
Total Support Services	2000	0	0	0	0	121,000	0	100	0	121,100
COMMUNITY SERVICES (O&M)	3000									
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
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)										

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

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

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #/20 and #/30 (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
1. Cover Page - "School District or Joint Agreement" and "CASH or ACCRUAL"	
Check School District or Joint Agreement.	Joint Agreement
Check one type of Accounting Basis used on the Cover sheet.	ACCRUAL
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2021 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Estimated Activity Fund Beginning Fund Balance July,1 2021 (Cell C83) (Cell 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 -	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2021, (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
Activity Funds (Cell C23)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2022, (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



SASED

Tentative Budget FY23

JUNE 22, 2022

Revenue Projections



Enrollment



Tuition

Budget Assumptions



Salaries 5%



Employee Benefits 28.5%



Purchased Services 3%



Supplies and Materials 3%



Impact of Inflation

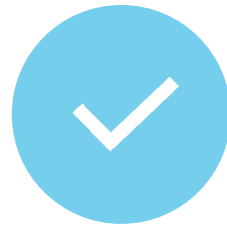
Cost Drivers



Inflation



Personnel
Shortage



Ongoing
Impacts of the
COVID-19
Pandemic



Health, Cyber,
and Liability
Insurance Cost
Increases

New Endeavors



Personnel Expansion



Technology



Systems Investments
to Improve Billing and
Other Efficiencies



Staff Recognition
and Appreciation

FY 22 Budget Amendment

01

Deep dive
into Skyward
to retrieve
final salaries

02

Analyzed
individual
expenditure
line items

03

Reallocated
and
corrected line
expenditures

Final Steps

FY22

- The amended budget was approved and then placed on public display after the January 26, 2022, meeting
- Public hearing tonight
- Governing Board budget approval tonight

FY23

- Tentative budget approved tonight
- Budget placed on public display for a minimum of 30 days
- Public notice provided for public hearing to be held August 3, 2022
- Public hearing followed by approval at the August 3, 2022, meeting

How to contact me

- ▶ Don Robinson, Director of Business/CSBO
- ▶ Email: [drobinson@sased.org](mailto:d robinson@sased.org)
- ▶ Phone: 630-955-8105



**Governing Board Meeting/Public Hearing
August 4, 2021
Southeast Alternative School--Gym
6S331 Cornwall
Naperville, IL 60540
Minutes**

Jack Buscemi, Chairperson, called the meeting to order at 6:44 p.m. and welcomed those in attendance.

Roll call was taken with the following responding:

Present:	District	Representative
	Benjamin School District #25	Jack Buscemi
	West Chicago Elementary School District #33	Chad McLean (alternate)
	Winfield School District #34	Norm Bothwell
	Salt Creek School District #48	James Blair
	Cass School District #63	Rinku Patel
	Center Cass School District #66	Liane Raso
	Woodridge School District #68	Tom Ruggio
	Community Consolidated School District #180	Krystle Vanterpool
	Lisle Community Unit School District #202	Steven Lesniak
	Elmhurst Community Unit School District #205	Karen Stuefen
Absent:	Keeneyville School District #20	Terry Walloch
	School District #45, DuPage County	Emily Shultz
	Downers Grove School District #58	Emily Hanus
	Maercker District #60	Mary Satchwell
	DuPage High School #88	Donna Craft Cain
	Community High School District #94	Katherine Doremus
	Community High School District #99	Joanna Vazquez Drexler
	Westmont Community Unit School District #201	Leah Conover

Present: 10 Districts Absent: 8 Districts

Also in attendance:
Dr. Melinda McGuffin, Executive Director, SASED
Don Robinson, Treasurer and Director for Business, SASED
Anita Howard, Recording Secretary, SASED

1. **Pledge of Allegiance**
2. **Introductions**
3. **Public Comment--None**
4. **Recess for FY22 Budget Public Hearing**
Motion made by Member Stuefen, seconded by Member McLean to recess to the public hearing at 6:46 p.m.
Upon roll call vote:

Ayes:

Benjamin School District #25
West Chicago Elementary School District #33
Winfield School District #34
Salt Creek School District #48
Cass School District #63
Center Cass School District #66
Woodridge School District #68
Community Consolidated School District #180
Lisle Community Unit School District #202
Elmhurst Community Unit School District #205

Nays: none

Absent: Keeneyville School District #20
School District #45, DuPage County
Downers Grove School District #58
Maercker District #60
DuPage High School #88
Community High School District #94
Community High School District #99
Westmont Community Unit School District #201

Ayes: 10 Districts Nays: none Absent: 8 Districts

5. **Convene FY22 Budget Public Hearing**-There were no public comments and Dr. McGuffin reviewed highlights of the budget. Priorities will be supporting students with learning loss and technology to allow 1-1 devices. A major challenge for SASSED is hiring/retaining staff. Administration will need to amend the budget because of ESSER funds. Initially cooperatives weren't eligible but now are and SASSED will bring a group together to determine the best use of the funds while hoping to address the personnel challenge. SASSED did experience a decrease in tuition because of lower enrollment. It is anticipated that there will be an increase in the enrollment at Southeast School due to more students needing social-emotional intervention.

6. **Adjourn Public Hearing**

Motion made by Member Bothwell, seconded by Member Raso to adjourn the public hearing at 6:57 p.m. Upon voice vote, motion carried.

7. **Discussion with Action**

a. Approval of Minutes from May 26, 2021 meeting

Motion made by Member Bothwell, seconded by Member Blair to approve the May 26, 2021 open session minutes as presented. Upon voice vote, motion carried.

b. Adopt the Resolution to approve the FY22 Budget as presented.

Motion made by Member Vanterpool, seconded by Member Bothwell to adopt the FY22 budget as presented and to approve the adoption resolution contained in the Joint Agreement Budget Form, as presented.

Upon roll call vote:

Ayes:

Benjamin School District #25
West Chicago Elementary School District #33
Winfield School District #34
Salt Creek School District #48

Cass School District #63
Center Cass School District #66
Woodridge School District #68
Community Consolidated School District #180
Lisle Community Unit School District #202
Elmhurst Community Unit School District #205

Nays: none

Absent: Keeneyville School District #20
School District #45, DuPage County
Downers Grove School District #58
Maercker District #60
DuPage High School #88
Community High School District #94
Community High School District #99
Westmont Community Unit School District #201

Ayes: 10 Districts Nays: none Absent: 8 Districts

8. Adjournment

Motion made by Member Raso, seconded by Member Bothwell to adjourn the meeting at 6:59 p.m.

Upon voice vote, motion passed.

Chairperson

Secretary

- b. E-Learning Public Comments--none
 - c. Adjournment—Motion made by Member Ruggio, seconded by Member Cross to adjourn the public hearing at 6:40 p.m. Upon voice vote, motion carried.
3. Audit Presentation— Matt Beran, partner with the audit firm, Lauterbach & Amen, LLP, shared this was the first year doing SASSED’s audit and it went very well. They gave an unmodified opinion. There were no internal control findings. There were three recommendations for FY22 and the firm will work with Don Robinson to implement all three, including;
 - Implementing GASB Statement No. 87, regarding leases, as required for the year ending June 30, 2022
 - Adopting a Fund Balance Policy
 - Adopting a Capital Asset Policy
 There was discussion about the fund balance and cash reserve levels, and the belief they are too high. The administration agrees and has committed to creating a multi-year plan beginning FY24 to reduce SASSED’s cash holdings and to simplify the billing process.
 4. FY23 Budget Presentation— Don Robinson shared he anticipates having a different budget process next year and will have more precise information towards May of this year to finalize the FY23 budget. Impacts on the budget include the continued staffing shortages which have resulted in increased use of contracted services as well as looking at consolidating some classrooms. There was discussion regarding changing the budget calendar to have information of what programs/services districts need prior to developing a budget without that information and needing to revise. Other discussion included given SASSED’s fund balance, it would be better to have a tuition decrease as opposed to an increase. There was clarification on what comprises capital outlay and it was noted COVID emergency funds from the FCC were utilized to subsidize technology purchases.
 5. FY22 Amended Budget Presentation— The FY23 budget anticipated lower expenditures than the FY22 budget. The School Code does not allow expenditures to exceed budget. An amended budget should avoid this violation. The process will require the same steps as the annual budget adoption, including a public display and a separate budget hearing. Upon obtaining further data, adjustments will be made and brought to the Board for approval.
 6. **Public Comment—none**
 7. Approve tentative 2021-22 amended budget
Motion made by Member Raso, seconded by Member Walloch to approve the tentative 2021-22 amended budget and place it on public display for a minimum of 30 days.

Upon roll call vote:

Ayes: Keeneyville School District #20
 Benjamin School District #25
 West Chicago Elementary School District #33
 Winfield School District #34
 Salt Creek School District #48
 Downers Grove School District #58
 Maercker District #60
 Center Cass School District #66
 Woodridge School District #68
 Community High School District #99
 Community Consolidated School District #180
 Westmont Community Unit School District #201

Nays: None

Absent: School District #45, DuPage County
 Cass School District #63
 DuPage High School District #88
 Community High School District #94
 Lisle Community Unit School District #202
 Elmhurst Community Unit School District #205

Ayes: 12 Districts Nays: 0 Districts Absent: 6 Districts

8. *Motion made by Member Blair, seconded by Member Raso to adjourn the meeting at 7:12 p.m.*
Upon voice vote, motion carried.

Chairperson

Secretary



TO: SASED Governing Board Members
FROM: Don Robinson, Director of Business Services/CSBO
DATE: June 22, 2022
RE: FY23 Tentative Budget

Purpose: To present the 2022-2023 tentative budget

Background: SASED's Governing Board approves a tentative budget for the upcoming year each year as part of the normal budgeting cycle. The budget summary and ISBE Form JA50-39 are presented for your review.

The budget was prepared using the following assumptions:

- Salaries increased 5.0%
- Benefits 28.5% of salaries
- Purchase Services increased 3.0%
- Supplies increased 3.0%
- Capitalized and non-capitalized equipment per estimates

I will continue to hold one-on-one meetings with administrators throughout June and July. More detailed analysis will occur the first two weeks in July using yearend data that will become available in Skyward. The final budget will be finished July 22 ahead of the August budget hearing and adoption.

The Governing Board will need to schedule and post a notice of a budget hearing. In addition, the budget will need to be available for public inspection at least 30 days prior to the scheduled budget hearing. Following the budget hearing and budget approval, the budget will need to be filed with ISBE and DuPage County.

Next Steps: Approve the 2022-2023 tentative budget, place the budget on public display, schedule a budget hearing for August 2022, and then approve the final budget at the August 2022 meeting.

FY23									
Object	100	200	300	400	500	600	700	800	Totals
Function									
1200	157,050	43,974	3,914	1,545	-	-	-	-	206,483
1206	2,296,173	642,929	461,571	21,568	-	-	-	-	3,422,241
1207	1,999,136	559,758	436,563	31,961	5,150	-	40,000	-	3,072,568
1212	2,387,447	668,485	543,428	166,994	3,090	-	-	-	3,769,444
1216	1,056,200	295,737	315,180	11,330	-	-	-	-	1,678,447
1220	3,318,801	929,265	710,082	45,269	-	-	4,000	-	5,007,417
1221	408,198	114,296	195,700	17,747	-	-	-	-	735,941
1459	79,249	22,190	164,292	32,193	-	-	-	-	297,924
1600	257,882	44,231	35,329	27,625	7,735	-	-	-	372,802
2130	4,593,124	1,286,075	714,693	26,008	20,600	-	5,000	-	6,645,500
Subtotal	16,553,260	4,606,940	3,580,752	382,240	36,575	-	49,000	-	25,208,767
2150	153,983	43,115	21,733	4,738	22,712	-	10,000	-	256,281
2210	1,468,431	411,161	395,085	101,058	-	-	3,000	-	2,378,735
2310	-	-	10,500	-	-	-	-	-	10,500
2320	443,025	124,047	387,574	54,590	-	-	-	-	1,009,236
2330	60,985	17,076	2,161	824	-	-	-	-	81,046
2510	147,000	39,690	7,725	1,030	-	-	-	-	195,445
2520	199,934	55,982	194,926	2,678	-	-	-	-	453,520
2540	49,451	13,846	607,061	23,793	-	-	1,000	-	695,151
2550	203,704	57,037	235,355	47,380	25,750	-	-	-	569,226
2562	23,898	6,692	110,725	515	-	-	-	-	141,830
2642	348,803	97,665	155,149	20,600	4,635	-	-	-	626,852
2660	182,294	51,043	1,005,346	135,445	-	-	175,000	-	1,549,128
TOTALS	19,834,768	5,524,294	6,714,092	774,891	89,672	-	238,000	-	33,175,717

Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.										
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
ESTIMATED BEGINNING FUND BALANCE July 1, 2021 ¹ (without Student		8,300,000	198,900	0	0	0	0	0	0	0
RECEIPTS/REVENUES (without Student Activity Funds)										
LOCAL SOURCES	1000	26,819,600	200,000	0	0	0	0	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE	2000	840,000	0	0	0	0	0	0	0	0
STATE SOURCES	3000	3,175,857	0	0	0	0	0	0	0	0
FEDERAL SOURCES	4000	2,146,254	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues ⁸		32,981,711	200,000	0	0	0	0	0	0	0
Receipts/Revenues for "On Behalf" Payments ²	3998	5,374,000								
Total Receipts/Revenues		38,355,711	200,000	0	0	0	0	0	0	0
DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)										
INSTRUCTION	1000	18,563,267				0			0	
SUPPORT SERVICES	2000	14,612,450	200,000		0	0	0		0	0
COMMUNITY SERVICES	3000	0	0		0	0			0	
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	0	0	0	0	0	0		0	0
DEBT SERVICES	5000	0	0	0	0	0			0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0
Total Direct Disbursements/Expenditures ⁹		33,175,717	200,000	0	0	0	0		0	0
Disbursements/Expenditures for "On Behalf" Payments ²	4180	5,374,000	0	0	0	0	0		0	0
Total Disbursements/Expenditures		38,549,717	200,000	0	0	0	0		0	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(194,006)	0	0	0	0	0	0	0	0
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment the Working Cash Fund ¹⁶	7110									
Abatement of the Working Cash Fund ¹⁶	7110									
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Projects Fund to O&M Fund	7150		0							
Transfer of Excess Fire Prev. & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0							
Transfer of Excess Accumulated Fire Prev. & Safety Bond and Int. ^{3a} Proceeds to	7170			0						
SALE OF BONDS (7200)										
Principal on Bonds Sold ⁴	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets ⁵	7300									
Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0						
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990									
Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										
TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0		
Transfer of Working Cash Fund Interest	8120							0		
Transfer Among Funds	8130									
Transfer of Interest ⁶	8140									
Transfer from Capital Projects Fund to O&M Fund	8150									
Transfer of Excess Fire Prev. & Safety Tax & Interest ³ Proceeds to O&M Fund	8160									
Transfer of Excess Accumulated Fire Prev. & Safety Bond ^{3a} and	8170									
Taxes Pledged to Pay Principal on Capital Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
Other Revenues Pledged to Pay Principal on Capital Leases	8430									
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
Taxes Pledged to Pay Interest on Capital Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
Other Revenues Pledged to Pay Interest on Capital Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									

Description: Enter Whole Numbers Only	Acct	(10) Educational	(20) Operations &	(30) Debt Service	(40) Transportation	(50) Municipal	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention &
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
Designated Purposes Levies ¹¹ (1110-1120)	-									
Leasing Purposes Levy ¹²	1130									
Special Education Purposes Levy	1140									
FICA and Medicare Only Levies	1150									
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
Total Ad Valorem Taxes Levied by District		0	0	0	0	0	0	0	0	0
PAYMENTS IN LIEU OF TAXES	1200									
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authority	1220									
Corporate Personal Property Replacement Taxes ¹³	1230									
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
Total Payments in Lieu of Taxes		0	0	0	0	0	0	0	0	0
TUITION	1300									
Regular Tuition from Pupils or Parents (In State)	1311									
Regular Tuition from Other Districts (In State)	1312									
Regular Tuition from Other Sources (In State)	1313									
Regular Tuition from Other Sources (Out of State)	1314									
Summer School Tuition from Pupils or Parents (In State)	1321									
Summer School Tuition from Other Districts (In State)	1322	300,000								
Summer School Tuition from Other Sources (In State)	1323									
Summer School Tuition from Other Sources (Out of State)	1324									
CTE Tuition from Pupils or Parents (In State)	1331									
CTE Tuition from Other Districts (In State)	1332									
CTE Tuition from Other Sources (In State)	1333									
CTE Tuition from Other Sources (Out of State)	1334									
Special Education Tuition from Pupils or Parents (In State)	1341									
Special Education Tuition from Other Districts (In State)	1342	15,037,875								
Special Education Tuition from Other Sources (In State)	1343									
Special Education Tuition from Other Sources (Out of State)	1344									
Adult Tuition from Pupils or Parents (In State)	1351									
Adult Tuition from Other Districts (In State)	1352									
Adult Tuition from Other Sources (In State)	1353									
Adult Tuition from Other Sources (Out of State)	1354									
Total Tuition		15,337,875								
TRANSPORTATION FEES	1400									
Regular Transportation Fees from Pupils or Parents (In State)	1411									
Regular Transportation Fees from Other Districts (In State)	1412									
Regular Transportation Fees from Other Sources (In State)	1413									
Regular Transportation Fees from Co-curricular Activities (In State)	1415									
Regular Transportation Fees from Other Sources (Out of State)	1416									
Summer School Transportation Fees from Pupils or Parents (In State)	1421									
Summer School Transportation Fees from Other Districts (In State)	1422									
Summer School Transportation Fees from Other Sources (In State)	1423									
Summer School Transportation Fees from Other Sources (Out of State)	1424									
CTE Transportation Fees from Pupils or Parents (In State)	1431									
CTE Transportation Fees from Other Districts (In State)	1432									
CTE Transportation Fees from Other Sources (In State)	1433									
CTE Transportation Fees from Other Sources (Out of State)	1434									
Special Education Transportation Fees from Pupils or Parents (In State)	1441									
Special Education Transportation Fees from Other Districts (In State)	1442									
Special Education Transportation Fees from Other Sources (In State)	1443									
Special Education Transportation Fees from Other Sources (Out of State)	1444									
Adult Transportation Fees from Pupils or Parents (In State)	1451									
Adult Transportation Fees from Other Districts (In State)	1452									
Adult Transportation Fees from Other Sources (In State)	1453									
Adult Transportation Fees from Other Sources (Out of State)	1454									
Total Transportation Fees					0					

Total Unrestricted Grants-In-Aid		2,799,607	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID (3100-3900)										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100									
Special Education - Funding for Children Requiring Sp Ed Services	3105									
Special Education - Personnel	3110									
Special Education - Orphanage - Individual	3120									
Special Education - Orphanage - Summer Individual	3130									
Special Education - Summer School	3145									
Special Education - Other (Describe & Itemize)	3199									
Total Special Education		0	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220									
CTE - WECEP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
Total Career and Technical Education		0	0		0					
BILINGUAL EDUCATION										
Bilingual Education - Downstate - TPI and TBE	3305									
Bilingual Education - Downstate - Transitional Bilingual Education	3310									
Total Bilingual Education		0			0					
State Free Lunch & Breakfast	3360	1,250								
School Breakfast Initiative	3365									
Driver Education	3370									
Adult Education (from ICCB)	3410									
Adult Education - Other (Describe & Itemize)	3499									
TRANSPORTATION										
Transportation - Regular and Vocational	3500									
Transportation - Special Education	3510	375,000								
Transportation - Other (Describe & Itemize)	3599									
Total Transportation		375,000	0		0	0				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705									
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Technology for Success	3780									
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925									
Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
Total Restricted Grants-In-Aid		376,250	0	0	0	0	0	0	0	0
Total Receipts/Revenues from State Sources	3000	3,175,857	0	0	0	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received Directly from Federal Govt.	4090									
Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0

RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)									
TITLE V									
Title V - Flexibility and Accountability	4100								
Title V - SEA Projects	4105								
Title V - Rural Education Initiative (REI)	4107								
Title V - Other (Describe & Itemize)	4199								
Total Title V		0	0			0	0		
FOOD SERVICE									
Breakfast Start-Up Expansion	4200								
National School Lunch Program	4210	140,000							
Special Milk Program	4215								
School Breakfast Program	4220	21,000							
Summer Food Service Admin/Program	4225								
Child and Adult Care Food Program	4226								
Fresh Fruit and Vegetables	4240								
Food Service - Other (Describe & Itemize)	4299								
Total Food Service		161,000					0		
TITLE I									
Title I - Low Income	4300								
Title I - Low Income - Neglected, Private	4305								
Title I - Migrant Education	4340								
Title I - Other (Describe & Itemize)	4399								
Total Title I		0	0			0	0		
TITLE IV									
Title IV - Student Support & Academic Enrichment Grant	4400								
Title IV - 21st Century	4421								
Title IV - Other (Describe & Itemize)	4499								
Total Title IV		0	0			0	0		
FEDERAL - SPECIAL EDUCATION									
Federal Special Education - Preschool Flow-Through	4600								
Federal Special Education - Preschool Discretionary	4605	480,000							
Federal Special Education - IDEA Flow Through	4620								
Federal Special Education - IDEA Room & Board	4625								
Federal Special Education - IDEA Discretionary	4630								
Federal Special Education - IDEA - Other (Describe & Itemize)	4699								
Total Federal Special Education		480,000	0			0	0		
CTE - PERKINS									
CTE - Perkins-Title III E Tech Prep	4770								
CTE - Other (Describe & Itemize)	4799								
Total CTE - Perkins		0	0				0		
Federal - Adult Education	4810								
ARRA - General State Aid - Education Stabilization	4850								
ARRA - Title I - Low Income	4851								
ARRA - Title I - Neglected, Private	4852								
ARRA - Title I - Delinquent, Private	4853								
ARRA - Title I - School Improvement (Part A)	4854								
ARRA - Title I - School Improvement (Section 1003g)	4855								
ARRA - IDEA - Part B - Preschool	4856								
ARRA - IDEA - Part B - Flow-Through	4857								
ARRA - Title IID - Technology - Formula	4860								
ARRA - Title IID - Technology - Competitive	4861								
ARRA - McKinney - Vento Homeless Education	4862								
ARRA - Child Nutrition Equipment Assistance	4863								
Impact Aid Formula Grants	4864								
Impact Aid Competitive Grants	4865								
Qualified Zone Academy Bond Tax Credits	4866								
Qualified School Construction Bond Credits	4867								
Build America Bond Tax Credits	4868								
Build America Bond Interest Reimbursement	4869								
ARRA - General State Aid - Other Government Services Stabilization	4870								
Other ARRA Funds - II	4871								
Other ARRA Funds - III	4872								

Other ARRA Funds - IV	4873									
Other ARRA Funds - V	4874									
ARRA - Early Childhood	4875									
Other ARRA Funds - VII	4876									
Other ARRA Funds - VIII	4877									
Other ARRA Funds - IX	4878									
Other ARRA Funds - X	4879									
Other ARRA Funds - Ed Job Fund Program	4880									
Total Stimulus Programs		0	0	0	0	0	0	0	0	0
Race to the Top Program	4901									
Race to the Top - Preschool Expansion Grant	4902									
Title III - Instruction for English Learners & Immigrant Students	4905									
Title III - English Language Acquisition	4909									
McKinney Education for Homeless Children	4920									
Title II - Eisenhower - Professional Development Formula	4930									
Title II - Teacher Quality	4932									
Federal Charter Schools	4960									
State Assessment Grants	4981									
Grant for State Assessments and Related Activities	4982									
Medicaid Matching Funds - Administrative Outreach	4991	200,000								
Medicaid Matching Funds - Fee-For-Service Program	4992	915,254								
Other Restricted Grants Received from Federal Government through State (Describe &	4998	390,000								
Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		2,146,254	0	0	0	0	0	0	0	0
TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	2,146,254	0	0	0	0	0	0	0	0
TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		32,981,711	200,000	0	0	0	0	0	0	0
TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		32,981,711								

Description: Enter Whole Numbers Only	Funct	(100) Salaries	(200) Employee	(300) Purchased	(400) Supplies &	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized	(800) Termination	(900) Total
10 - EDUCATIONAL FUND (ED)	1000									
INSTRUCTION (ED)	1000									
Regular Programs	1100									0
Tuition Payment to Charter Schools	1111									0
Pre-K Programs	1125									0
Special Education Programs (Functions 1200 - 1220)	1200	11,623,005	3,254,444	2,666,438	296,414	8,240	0	44,000	0	17,892,541
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1275									0
Remedial and Supplemental Programs Pre-K	1276									0
Adult/Continue Education Programs	1400	79,249	22,190	164,292	32,193	0	0	0	0	297,924
CTE Programs	1400									0
Interdisciplinary Programs	1600									0
Summer School Programs	1600	257,882	44,231	35,329	27,625	7,735	0	0	0	372,802
Gifted Programs	1600									0
On-site Education Programs	1700									0
Blended Programs	1800									0
Tuition Alternative & Optional Programs	1900									0
Pre-K Programs - Private Tuition	1910									0
Regular K-12 Programs - Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912									0
Special Education Programs Pre-K Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continue Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interdisciplinary Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Blended Programs Private Tuition	1921									0
Tuition Alternative/Out-Ed Programs Private Tuition	1922									0
Student Activity Fund Expenditures	2999									0
Total Instructional Expenditures (with Student Activity Funds 1999)	1000	11,960,136	3,320,865	2,866,059	356,232	15,975	0	44,000	0	18,563,267
Total Instructional Expenditures (with Student Activity Funds 1999)	1000	11,960,136	3,320,865	2,866,059	356,232	15,975	0	44,000	0	18,563,267
SUPPORT SERVICES (ED)	2000									
Support Services - Pupil	2100									
Attendance & Social Work Services	2110									0
Guidance Services	2120									0
Health Services	2130	4,593,124	1,286,075	714,693	26,008	20,600	0	5,000	0	6,645,500
Speech Pathology & Audiology Services	2150	153,983	43,115	21,733	4,738	22,712	0	10,000	0	256,281
Other Support Services - Pupil (Describe & Itemize)	2199									0
Total Support Services - Pupil	2100	4,747,107	1,329,190	736,426	30,746	43,312	0	15,000	0	6,904,781
Support Services - Instructional Staff	2200									
Improvement of Instruction Services	2210	1,468,431	411,161	395,085	101,058	0	0	3,000	0	2,378,735
Educational Media Services	2220									0
Assessment & Testing	2230									0
Total Support Services - Instructional Staff	2200	1,468,431	411,161	395,085	101,058	0	0	3,000	0	2,378,735
Support Services - General Administration	2300									
Board of Education Services	2310			10,500						10,500
Executive Administration Services	2320	443,025	124,047	387,574	54,590	0	0	0	0	1,009,236
Special Area Administration Services	2330	60,985	17,076	3,161	824	0	0	0	0	81,046
Tort Immunity Services	2340									0
Total Support Services - General Administration	2300	504,010	141,123	400,735	55,414	0	0	0	0	1,100,782
Support Services - School Administration	2400									
Office of the Principal Services	2410									0
Other Support Services - School Administration (Describe & Itemize)	2499									0
Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
Support Services - Business	2500									
Director of Business Support Services	2510	147,000	39,690	7,735	1,030	0	0	0	0	195,445
Fiscal Services	2520	199,934	55,982	194,026	2,478	0	0	0	0	453,520
Operation & Maintenance of Plant Services	2530	45,451	13,846	607,091	23,797	0	1,000	0	0	695,141
Pupil Transportation Services	2550	203,704	57,037	236,355	47,380	25,750	0	0	0	569,226
Food Services	2560	23,898	6,692	110,725	515	0	0	0	0	141,830
Internal Services	2570									0
Total Support Services - Business	2500	623,987	173,247	1,155,792	75,396	25,750	1,000	0	0	2,055,172
Support Services - Central	2600									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630									0
Staff Services	2640	248,803	97,665	155,149	20,000	4,635	0	0	0	636,647
Data Processing Services	2660	182,294	51,043	1,005,346	135,445	0	175,000	0	0	1,549,128
Total Support Services - Central	2600	531,097	148,708	1,160,495	156,045	4,635	175,000	0	0	2,175,980
Other Support Services (Describe & Itemize)	2900									
Total Support Services	2000	7,874,632	2,203,429	3,848,033	418,659	73,697	0	194,000	0	14,612,450
COMMUNITY SERVICES (ED)	3000									
PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Payments for Adult/Continue Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to Other Dist & Govt Units (Describe & Itemize)	4199									0
Total Payments to Other Dist & Govt Units (In State)	4100	0	0	0	0	0	0	0	0	0
Payments for Regular Programs - Tuition	4210									0
Payments for Special Education Programs - Tuition	4220									0
Payments for Adult/Continue Education Programs - Tuition	4230									0
Payments for CTE Programs - Tuition	4240									0
Payments for Community College Programs - Tuition	4270									0
Payments for Other Programs - Tuition	4290									0
Other Payments to In-State Govt Units (Describe & Itemize)	4299									0
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200	0	0	0	0	0	0	0	0	0
Payments for Regular Programs - Transfers	4310									0
Payments for Special Education Programs - Transfers	4320									0
Payments for Adult/Continue Education Programs - Transfers	4330									0
Payments for CTE Programs - Transfers	4340									0
Payments for Community College Programs - Transfers	4370									0
Payments for Other Programs - Transfers	4390									0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4399									0
Total Payments to Other Dist & Govt Units - Transfers (In State)	4300	0	0	0	0	0	0	0	0	0
Payments to Other Dist & Govt Units (Out of State)	4400									0
Total Payments to Other Dist & Govt Units	4000	0	0	0	0	0	0	0	0	0
DEBT SERVICE (ED)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Property Appl Tax Anticipation 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	0	0	0	0	0	0	0
Debt Service - Interest on Long-Term Debt	5200									
Total Debt Service	5000									0
PROVISION FOR CONTINGENCIES (ED)	6000									
Total Direct Disbursements/Expenditures (without Student Activity Funds 11999)		19,834,768	5,524,294	6,714,092	774,891	89,672	0	238,000	0	33,175,717
Total Direct Disbursements/Expenditures (with Student Activity Funds 11999)		19,834,768	5,524,294	6,714,092	774,891	89,672	0	238,000	0	33,175,717
Shortfall (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures Without Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (With)										(134,000)
20 - OPERATIONS AND MAINTENANCE FUND (O&M)	2000									
SUPPORT SERVICES (O&M)	2000									
Support Services - Pupil	2100									
Other Support Services - Pupil (Describe & Itemize)	2199									0
Support Services - Business	2500									
Director of Business Support Services	2510			0	0	180,000	0	20,000	0	200,000
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Services	2540									0
Pupil Transportation Services	2550									0
Food Services	2560									0
Total Support Services - Business	2500	0	0	0	0	180,000	0	20,000	0	200,000
Other Support Services (Describe & Itemize)	2900									
Total Support Services	2000	0	0	0	0	180,000				

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

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

Reference Description

- ¹ available).
- ² (Budget Summary, Lines 10 and 20).
- ³ next extended. See Sec. 10-22.14 & 17-2.11.
- ^{3a} Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- ⁴ Principal on Bonds Sold:
- (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- ⁵ the 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
- 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
- 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 70).
- 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 (20 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 or 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? (Joint Agreements do not complete a deficit reduction plan.)	n/a
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 23-27)?	n/a
1. Cover Page - "School District or Joint Agreement" and "CASH or ACCRUAL"	
Check School District or Joint Agreement.	Joint Agreement
Check one type of Accounting Basis used on the Cover sheet.	ACCRUAL
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2021 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Estimated Activity Fund Beginning Fund Balance July,1 2021 (Cell C83) (Cell 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 -	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2021, (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
Activity Funds (Cell C23)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2022, (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