

# Interoffice Memo

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The Glenbrook High Schools

TO: Mike Riggle  
FROM: Jennifer Pearson  
RE: NSSED 2011-2012 Budget  
DATE: July 13, 2011

At their June board meeting, the NSSED Governing Board approved their annual budget for the 2011-2012 fiscal year. I have reviewed the NSSED budget and consulted with Seth Chapman, NSSED Business Manager, in regard to details of the budget. Following is a brief summary of the cooperative's budget.

NSSED's approved budget totals \$42,701,230. This represents a 5.57% (or approximately a \$2.52 million) decrease from the prior year's budget. The Budget reflects a balanced budget while maintaining no more than a 3% increase in tuitions and no increase in membership fees.

Glenbrook High Schools primarily use support/related services and the ELS (Educational and Life Skills), ELS Transition, and North Shore Academy (NSA) programs offered through NSSED. The support/related services (i.e. occupational therapy, physical therapy, vision services) are unit billed and are provided to students both within NSSED classes (at a cost over and above the tuition charge) as well as to students we serve in our programs. We also purchase consultation services for autism and RtI.

Our enrollment numbers in ELS and ELS Transition Programs will remain constant (42 students) for the 2011-2012 school year. As mentioned in this memo last year, the district is monitoring long-range enrollment projections in ELS and ELS-Transition from students currently being served in ELS elementary classrooms. Projections increase significantly in the 2012-2013 school year. The overall high school and transition numbers are projected to increase by 10 ADE. Specifically, there will be 10 incoming freshman and no students exiting. It should also be noted that 8 current students entering the transition program at a higher tuition cost will further elevate the tuition bill. This advance notice enables us to keep the board informed and plan accordingly.

At NSA, projections are down for the 2011-2012 school year from 8 to 6 students. Though we have increase of 4 students at NSA due to attrition from our elementary districts, we have had other students who have successfully transitioned from NSA to our district programs and services. Future projections are not possible given the transient nature of this student population.

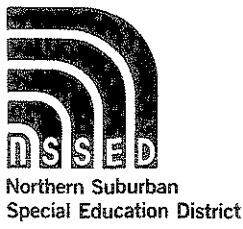
The tuition costs for the ELS, ELS-Transition, and NSA programs for the 2010-2011 school year were \$29,769, \$34,641, and \$35,600 respectively. It is projected that the tuition cost increases that affect Glenbrook represented in the 2011-2012 budget will be 3.0% for ELS, ELS-Transition, and NSA. This equates to an average increase of \$1,000 per student over last year's tuition cost. The projected NCSSED tuition increase was used in determining the tuition costs for the projected Glenbrook 225 FY11 budget.

In addition to the tuition costs described above, each member district is assessed a general assessment fee (previously referred to as a membership fee). The FY12 membership fee will remain the same (\$24.40 per student). Our fee last year was \$116,388 based on a student enrollment of 4,770. This fee gives us access to NCSSED programs and billable related services described above.

I have attached an executive summary and a cover memo from Seth Chapman that accompanies the proposed budget. Overall, the approved budget reflects sensitivity and responsibility in light of the economic times and current practices of other districts in the area. Finally, NCSSED is engaging in a budget study to re-evaluate practices including fee structures and 1:1 staffing patterns. In addition to the representation we are fortunate to have from Mr. Hammer on the NCSSED board, I will be participating on the NCSSED finance committee.

Please feel free to contact me if there are any questions regarding the NCSSED budget or our use of these programs/services.

Enc: 2011-2012 NCSSED Budget Executive Summary  
NCSSED Budget Preparation 2011-2012  
ISBE NCSSED FY12 Legal Budget



TO: Executive Committee  
Governing Board

FROM: Seth Chapman *SC*

VIA: Tim Thomas *TT*

DATE: June 2, 2011

RE: **NSSED FY12 Budget, Draft III**

### **Budget Process**

We understand how critical it is to present a balanced budget for Draft III and maintain the integrity of our programs and services. Our Draft II budget represented a deficit of \$772,857.00. As a response to this you reinforced the need to have a balanced budget and indicated that we have some flexibility regarding tuition increases. It was suggested by the NSSED Governing Board that a 3% tuition increase seemed reasonable. I am pleased to report that the attached Draft III budget reflects a balanced budget including a 3% tuition increase.

Our approach in moving from Draft II to Draft III included the following components.

- ❖ Updating salary and benefit assumptions (including pending negotiations)
- ❖ Monitoring and adjusting enrollment figures
  - Adding staff as needed to support increase in expected students
- ❖ Finalizing workers compensation and liability insurance figures
- ❖ Confirming accuracy of line item expenditures based on current expenditures
  - Modified line item expenditures as needed

Once complete, we evaluated all program budget adjustments based on how these decisions would impact our students.

### **Budget Summary**

In Draft III, we continued to make further reductions of approximately \$65,000 as compared to the Draft II budget. This may not be evident when comparing Draft II to Draft III total expenditures. This is directly related to the addition of the ASPIRE grant carryover funds of \$290,000 resulting in an increase in expenditures from Draft II to Draft III of \$234,556 dollars. Please note that ASPIRE funds are not local funds and although they reflect an increase in expenditures, these are flow through dollars largely spent by other districts.

The total Draft III budget of \$42,701,230 compared to the FY11 Budget of \$45,219,093 represents a decrease of 5.57% or approximately \$2.52 million. We have made updates in several areas explained below in order to deliver a balanced budget while maintaining no more than a 3% increase in tuitions and no increase in membership fees.

The most noteworthy areas of impact to the Draft III budget when compared to Draft II can be found in the following.

- Enrollment increases to EC/ELS and NSA Programs
  - Providing an increase in tuition revenue
- Salary and Benefit adjustments (directly related to ongoing negotiations)
  - Increase in expenditures in these areas
- Loss of revenue due to ISBE personnel reimbursement changes
  - Elimination of support staff reimbursement totaling approximately \$60,000

Below is a more detailed look at the adjustments made from Draft II to Draft III from a program perspective.

### **EC/ELS**

- Enrollment increase from 301.8 to 325.8
- Staffing Additions
  - 1.65 Non-Certified
- Staffing Reductions
  - 0.25 Certified
- Tuition Increase set at 3%
- Balanced Budget

### **NSA**

- Enrollment increase from 135 to 137.5
- Staffing Additions
  - 2.6 Non-Certified
- Revenue Reduced
  - Learn and Serve Grant eliminated (\$21,000)
- Tuition Increase set at 3%
- Balanced Budget

### **Administrative / Infrastructure costs**

- Salary and benefit assumptions updated
- Additional line item reductions
  - Workers Compensation
  - General Liability
  - Legal Budget (Negotiations)

- Revenue
  - Adjusted for reduction in reimbursement for support staff (\$60,000)
- No increase to membership fee for FY12

LEA/Unit Billed

- Staffing Additions
  - 1.2 Non-Certified
- Staffing Reductions
  - 0.2 Certified
- No impact on districts unless they request these services

In summary, the Draft III NSSED budget totals \$42,701,230 which represents a decrease of 5.57% when compared to FY11. The NSSED budget is balanced and contains a 3% increase for tuition programming and no increase to membership fees. As we conclude developing our final budget, I want to express our sincere thanks to the Executive Committee and Governing Board for your continued support.

**RECOMMENDATION:**

**It is recommended that the Governing Board take action to adopt the FY2012 NSSED Budget as presented.**



**NSSD BUDGET PREPARATION**

**2011-2012**

**Draft III – Final Budget Approval**

**June 8, 2011**

# AGENDA – FY12 BUDGET DRAFT III

- I. Budget Overview
- II. Draft III Budget Approach
- III. Budget Assumptions
- IV. NSEED Draft III detailed budget
- V. Next Steps: Adoption of ISBE Budget

## FY12 BUDGET DRAFT III – CORE COMPONENTS

- Maintain high quality programs and services
- Thorough review of NSSED staffing patterns with targeted reductions based on student and staff needs
- Reductions in Administrative / Infrastructure costs
- Reductions in line item expenditures prioritized by impact on students



# NSSSED FY12 BUDGET DRAFT III

- Approach-Draft II
  - Met with Program Administrators to identify enrollment and staffing projections
  - Applied the output of above meetings and adjusted budget accordingly
  - Analyzed impacts of budget reductions to ensure intended actions realized
- Approach-Draft III
  - Updated salary and benefit assumptions
  - Finalized workers compensation and liability insurance figures
  - Monitored and adjusted enrollment figures
    - Added staff as needed to support increase in expected students
  - Confirmed accuracy of line item expenditures based on up to date expenditures
    - Modified line item expenditures as needed

# FY12 BUDGET DRAFT III – UPDATED VARIABLES

## Draft II

### Expenditures

- Salaries
  - Certified Staff salaries projected at a comparable rate to last year (pending negotiations)
  - Teachers Assistants (pending negotiations), Administration & Support Staff also at a comparable rate to last year
- Health premiums projections: PPO @ 8.5% and HMO @ 12.1%
- General liability projected to increase at 3%

### Revenue

- Personnel Reimbursement remains prorated at 75% (reduction of \$512,076) for Draft II
- Anticipate IDEA revenue received from ISBE to remain static

## Draft III

### Expenditures

- Salaries
  - Certified Staff salaries projected at a comparable rate to last year (pending negotiations)
  - Teachers Assistants (pending negotiations), Administration & Support Staff also at a comparable rate to last year
- Health premiums projections: PPO @ 7.15% and HMO @ 13.1%
  - Employee Contribution
- General liability reduction of 3%

### Revenue

- Personnel Reimbursement remains prorated at 75% (reduction of \$512,076) for Draft III
  - Adjusted for reduction in reimbursement for support staff
- Anticipate IDEA revenue received from ISBE to remain static

# BUDGET DRAFT III – UPDATE FROM DRAFT II

- Programs & Services
  - Salary and Benefit Assumptions Updated
  
  - Enrollment and Staffing Patterns Adjusted
    - EC/ELS
      - Enrollment increase from 301.8 to 325.8
      - Staffing Additions
        - 1.65 Non-Certified
      - Staffing Reductions
        - 0.25 Certified
      - Tuition Increase set at 3%
      - Balanced Budget
  
    - NSA
      - Enrollment increase from 135 to 137.5
      - Staffing Additions
        - 2.6 Non-Certified
      - Revenue Reduced
        - Learn and Serve Grant eliminated (\$21,000)
      - Tuition Increase set at 3%
      - Balanced Budget

# BUDGET DRAFT III – UPDATES (CONTINUED)

- Administrative / Infrastructure costs
  - Salary and benefit assumptions updated
  - Additional line item reductions
    - Workers Compensation
    - General Liability
    - Legal Budget (Negotiations)
  - Revenue
    - Adjusted for reduction in reimbursement for support staff (\$60,000)
  - No increase to membership fee for FY12
  
- LEA/Unit Billed
  - Staffing Additions
    - 1.2 Non-Certified
  - Staffing Reductions
    - 0.2 Certified
  
- Updated FY11 Expenditures with YTD Projections

# FY12 BUDGET DRAFT III - DETAIL

Program and Administration

Total Budget

# TOTAL OF PROGRAMS, SERVICES AND GRANTS

DRAFT III NSEED FY2012 Budget (To be Presented to Governing Board on June 8 , 2011)							
Total of programs Services and Grants		FY 2010-2011 Enrollment and Staffing Data		FY2012 Data			
	Budgeted Enroll/Staffing (As of June 1, 2010)	Proj. YE Enroll/Staffing (May 2011)	Budgeted Enroll/Staffing (As of May 31, 2011)	Draft III to FY11	D III to D II	D II to D I	
Student Enrollment	472.0	446.4	463.3	-8.7			
Staffing							
Certified Positions	181.15		137.93	(43.2)			
Non-Certified Positions	350.44		327.06	(23.4)			
<b>Total</b>	<b>531.59</b>		<b>464.99</b>	<b>(66.6)</b>			
FY 2010 - 2011 Budget Data		FY2012 Budget Data					
	FY2011 Budget	FY11 as of May 2011	(As of May 31, 2011)	Draft III to FY11	D III to D II	D II to D I	
<b>Revenue Sources</b>							
General Assessment/District Service Fees	\$ 1,428,945	\$ 1,421,804	\$ 1,428,945	\$ -	\$ -	\$ -	
Tuition	\$ 14,488,591	\$ 11,406,331	\$ 13,742,991	\$ (745,600)	\$ 753,677	\$ (1,499,278)	
LEA Unit and Contract Billings	\$ 11,971,710	\$ 9,735,464	\$ 11,626,317	\$ (345,393)	\$ (18,738)	\$ (326,654)	
NSEED/NSSRA Joint Summer School	\$ 677,704	\$ 477,419	\$ 572,941	\$ (104,763)	\$ -	\$ 9,698	
State Personnel Reimbursement	\$ 2,726,704	\$ 2,392,675	\$ 2,152,947	\$ (573,757)	\$ (60,669)	\$ (1,013)	
State Transportation Reimbursement	\$ 230,000	\$ 195,193	\$ 230,000	\$ (0)	\$ -	\$ -	
Lunch Reimbursement, Local, State, Federal	\$ 36,951	\$ 34,811	\$ 36,951	\$ -	\$ -	\$ -	
IDEA Flowthrough (Disbursed to LEA's)	\$ 5,202,024	\$ 3,070,499	\$ 5,202,024	\$ -	\$ -	\$ -	
IDEA NSEED	\$ 3,123,048	\$ 1,888,828	\$ 3,131,287	\$ 8,238.60	\$ 8,240	\$ (0)	
IDEA Pre-school NSEED	\$ 199,228	\$ 46,945	\$ 199,228	\$ (0.40)	\$ -	\$ (0)	
DHS Step Grant	\$ 25,700	\$ 32,693	\$ 25,700	\$ -	\$ -	\$ -	
DHS Transition Grant	\$ 62,875	\$ 37,349	\$ 62,874	\$ (0)	\$ -	\$ -	
Learn and Serve Grant	\$ 21,020	\$ 19,402	\$ -	\$ (21,020)	\$ (21,020)	\$ -	
Parent Mentor Grant	\$ 30,000	\$ 25,036	\$ 30,000	\$ -	\$ -	\$ -	
ARRA Flowthrough (Disbursed to LEA's)	\$ 250,000	\$ 1,219,930	\$ -	\$ (250,000)	\$ -	\$ -	
ARRA NSEED	\$ 150,000	\$ -	\$ 6,700	\$ (143,300)	\$ 6,700	\$ -	
ARRA Preschool (Disbursed to LEA's)	\$ 100,000	\$ 73,636	\$ -	\$ (100,000)	\$ -	\$ -	
ARRA DHS (Disbursed to non LEA's)	\$ 65,000	\$ -	\$ -	\$ (65,000)	\$ -	\$ -	
ARRA DHS NSEED	\$ 10,000	\$ -	\$ -	\$ (10,000)	\$ -	\$ -	
ARRA	\$ 575,002	\$ 1,293,566	\$ -	\$ (568,300)	\$ -	\$ -	
ASPIRE Grant	\$ 364,707	\$ 375,026	\$ 291,434	\$ (73,273)	\$ 291,434	\$ -	
Interest Income	\$ 65,000	\$ 9,670	\$ 15,000	\$ (50,000)	\$ -	\$ (50,000)	
Rental Income, Alter House	\$ 58,555	\$ 58,427	\$ 58,555	\$ -	\$ -	\$ -	
Sublease District 225	\$ 26,000	\$ -	\$ 27,300	\$ 1,300	\$ 1,300	\$ -	
State TRS On Behalf Journal Entry	\$ 2,244,000	\$ 1,870,000	\$ 2,244,000	\$ -	\$ -	\$ -	
LICA Administrative Fee	\$ 130,000	\$ 130,000	\$ 122,400	\$ (7,600)	\$ -	\$ (7,600)	
Administrative Cost Applied to Programs	\$ 1,630,405	\$ 1,630,404	\$ 1,493,635	\$ (136,770)	\$ 46,488	\$ (113,737)	
<b>Total</b>	<b>\$ 45,318,169</b>	<b>\$ 36,151,541</b>	<b>\$ 42,701,230</b>	<b>(2,616,939)</b>	<b>1,007,412</b>	<b>(1,988,584)</b>	
				-5.77%			
<b>Expenditures</b>							
Salaries	\$ 24,803,314	\$ 16,557,342	\$ 23,198,890	\$ (1,604,424)	\$ (16,765)	\$ (2,237,182)	
Benefits	\$ 7,517,407	\$ 4,746,170	\$ 7,493,502	\$ (23,905)	\$ (35,242)	\$ (571,868)	
Purchased Services	\$ 2,376,985	\$ 1,725,101	\$ 2,047,953	\$ (329,032)	\$ (13,263)	\$ (158,048)	
Supplies	\$ 616,213	\$ 423,867	\$ 606,150	\$ (10,063)	\$ 59,571	\$ (60,289)	
Capital Outlay	\$ 182,964	\$ 73,590	\$ 159,523	\$ (23,441)	\$ 7,100	\$ (23,541)	
Other	\$ 13,142	\$ 4,527	\$ 63,053	\$ 49,911	\$ (5,834)	\$ 55,745	
Disbursements to LEA's for IDEA Grants	\$ 5,202,024	\$ 3,042,218	\$ 5,202,024	\$ -	\$ -	\$ -	
ARRA Flowthrough Disbursement to LEA's	\$ 250,000	\$ 921,172	\$ -	\$ (250,000)	\$ -	\$ -	
ARRA DHS Disbursement to LEA's	\$ 65,000	\$ -	\$ -	\$ (65,000)	\$ -	\$ -	
ARRA Preschool Disbursement	\$ 100,000	\$ -	\$ -	\$ (100,000)	\$ -	\$ -	
ASPIRE Reimbursement to Participating District	\$ 217,640	\$ 176,940	\$ 192,500	\$ (25,140)	\$ 192,500	\$ -	
State TRS On Behalf Journal Entry	\$ 2,244,000	\$ 1,683,000	\$ 2,244,000	\$ -	\$ -	\$ -	
Administrative Cost Applied to Programs	\$ 1,630,404	\$ 1,630,405	\$ 1,493,635	\$ (136,769)	\$ 46,488	\$ (183,259)	
<b>Total</b>	<b>\$ 45,219,093</b>	<b>\$ 30,984,331</b>	<b>\$ 42,701,230</b>	<b>(2,517,863)</b>	<b>234,556</b>	<b>(3,178,442)</b>	
				-5.57%			
<b>Net Over/Under Budget</b>	<b>\$ 99,075</b>	<b>\$ 5,167,210</b>	<b>\$ -</b>				

# FY12 BUDGET DRAFT III - EC / ELS SUMMARY

## Draft III compared to FY11 Budget

### Budget Reductions of \$630,995\*

- Staffing Reductions
  - 4.2 Teacher
  - 0.1 APE
  - 0.35 Supervisor
  - 2.2 Intervention Specialist
  - 2.14 Office Staff
  - 0.6 OT & 0.2 COTA
  - 0.5 Nurse
  - Reduction of Contract Days
    - Program Supervisors and Intervention Specialists
  - Substitute Salary reductions
- Staffing Additions
  - 2.0 TAs
- Other
  - Building Expenses
  - New staff support

\* Includes adjustment for salary and benefits increase

# EARLY CHILDHOOD / EDUCATIONAL LIFE SKILLS & TRANSITION (COMBINED BUDGET)

DRAFT III NSSED FY2012 Budget (To be Presented to Governing Board on June 8 , 2011)							
Early Childhood/ Educational Life Skills and Transition		FY 2010-2011 Enrollment and Staffing Data		FY2012 Data		Tuition increase 3.00%	
		Budgeted Enroll/Staffing (As of June 1, 2010)	Proj. YE Enroll/Staffing (May 2011)	Budgeted Enroll/Staffing (As of May 31, 2011)	Draft III to FY11		
<b>Student Enrollment</b>							
Half day		50.0	44.8	44.0	(6.0)		
Full day		24.0	31.3	12.0	(12.0)		
Typical peers		42.0		30.0	(12.0)		
ELS		195.0	195.6	201.0	6.0		
Transition		31.0	29.1	21.8	(9.2)		
Transition Summer				17.0			
		342.0	300.9	325.8	(16.2)		
<b>Staffing</b>							
Certified Positions	\$9,000	79.11	78.56	72.26	(6.85)		
Non-Certified Positions	\$3,600	55.04	55.84	55.83	0.79		
<b>Total</b>		<b>134.15</b>	<b>134.40</b>	<b>128.09</b>	<b>(6.06)</b>		
		<b>FY 2010 - 2011 Budget Data</b>		<b>FY2012 Budget Data</b>			
		<b>FY2011 Budget</b>	<b>FY11 as of May 2011</b>	<b>(As of May 31, 2011)</b>	<b>Draft III to FY11</b>	<b>D III to D II</b>	<b>D II to D I</b>
<b>Revenue Sources</b>							
Tuition		\$ 8,621,711	\$ 6,897,495	\$ 8,219,101	\$ (402,610)	(402,610.30)	(886,957.60)
State Personnel Reimbursement	75%	\$ 911,246	\$ 808,265	\$ 681,048	\$ (230,198)	(1,012.50)	(1,012.50)
IDEA Flowthrough		\$ 427,661	\$ 260,463	\$ 427,661	\$ -	-	-
IDEA Flowthrough ECP		\$ 367,601	\$ 239,327	\$ 367,601	\$ -	(0.36)	(0.36)
IDEA Preschool		\$ 199,228	\$ 46,945	\$ 199,228	\$ -	(0.13)	(0.13)
DHS Step Program		\$ 25,700	\$ 32,693	\$ 25,700	\$ -	-	-
District 225 Sublease		\$ 26,000	\$ -	\$ 27,300	\$ 1,300	1,300.00	-
<b>Total</b>		<b>\$ 10,579,147</b>	<b>\$ 8,285,188</b>	<b>\$ 9,947,639</b>	<b>(631,508.0)</b>	<b>(402,323.3)</b>	<b>(887,970.6)</b>
					-5.97%		
<b>Expenditures</b>							
Salaries		\$ 7,543,489	\$ 4,627,193	\$ 7,008,525	\$ (534,964)	(52,028.27)	(681,961.78)
Benefits		\$ 1,750,090	\$ 1,046,296	\$ 1,702,514	\$ (47,576)	(58,922.89)	(93,616.81)
Purchased Services		\$ 516,664	\$ 297,922	\$ 420,251	\$ (96,414)	(17,024.90)	(82,683.30)
Supplies		\$ 205,819	\$ 144,637	\$ 219,340	\$ 13,521	36,000.00	(22,479.00)
Capital Outlay		\$ 111,349	\$ 26,873	\$ 87,473	\$ (23,876)	-	(23,876.00)
Other		\$ 400	\$ 796	\$ 19,000	\$ 18,600	18,600.00	-
Administrative Costs Applied to Programs		\$ 450,823	\$ 450,822	\$ 490,537	\$ 39,714	39,714.61	(0.99)
<b>Total</b>		<b>\$ 10,578,634</b>	<b>\$ 6,594,538</b>	<b>\$ 9,947,639</b>	<b>(630,995.0)</b>	<b>(33,661.4)</b>	<b>(904,617.9)</b>
					-5.96%		
<b>Net Over/Under Budget</b>		<b>\$ 513</b>	<b>\$ 1,690,650</b>	<b>\$ -</b>			



# FY12 BUDGET DRAFT III - NSA SUMMARY

## Draft III compared to FY11 Budget

### Budget Reductions of \$405,861\*

- Staffing Reductions
  - 2.0 Teachers
  - 2.0 Intervention Specialists
  - 2.3 Teacher Assistants
  
- Staffing Additions
  - 0.1 OT
  
- Retirements & Reassignments
  - 2.0 retirees replaced with entry level new hires
  - 3.0 specialists replaced with 2.0 TA and 1.0 Job Coach

\* Includes adjustment for salary and benefits increase

# NORTH SHORE ACADEMY

DRAFT III NSED FY2012 Budget (To be Presented to Governing Board on June 8 , 2011)									
North Shore Academy		FY 2010-2011 Enrollment and Staffing Data			FY2012 Data				
			Budgeted Enroll/Staffing (As of June 1, 2010)	Proj. YE Enroll/Staffing (May 2011)	Budgeted Enroll/Staffing (As of May 31, 2011)	Draft III to FY11			
Tuition increase 3.00%									
<b>Student Enrollment</b>									
Member Districts			105.0	101.5	97.5	(7.5)			
Non-Resident			46.0	44.1	40.0	(6.0)			
		<b>Total</b>	<b>151.0</b>	<b>145.6</b>	<b>137.5</b>	<b>(13.5)</b>			
<b>Staffing</b>									
Certified Positions	\$9,000		44.50	44.50	40.50	(4.0)			
Non-Certified Positions	\$3,600		47.65	48.90	46.70	(2.2)			
		<b>Total</b>	<b>92.15</b>	<b>93.40</b>	<b>87.20</b>	<b>(6.2)</b>			
<b>FY 2010 - 2011 Budget Data</b>									
<b>FY2012 Budget Data</b>									
			<b>FY2011 Budget</b>	<b>FY11 as of May 2011</b>	<b>(As of May 31, 2011)</b>	<b>Draft III to FY11</b>	<b>D III to D II</b>	<b>D II to D I</b>	
<b>Revenue Sources</b>									
Tuition			\$ 5,866,880	\$ 4,508,836	\$ 5,523,890	\$ (342,990)	\$ 269,330.00	\$ (612,320.00)	
State Personnel Reimburs	75%		\$ 470,169	\$ 411,995	\$ 429,030	\$ (41,139)	\$ -	\$ -	
IDEA Flowthrough			\$ 1,285,200	\$ 778,447	\$ 1,285,200	\$ -	\$ -	\$ -	
Staff Lunch Reimbursement			\$ 15,840	\$ 18,030	\$ 15,840	\$ -	\$ -	\$ -	
Student Federal Lunch Reimbursement			\$ 20,124	\$ 16,538	\$ 20,124	\$ -	\$ -	\$ -	
Student State Lunch Reimbursement			\$ 987	\$ 242	\$ 987	\$ -	\$ -	\$ (0.15)	
Learn and Serve Grant			\$ 21,020	\$ 19,402	\$ -	\$ (21,020)	\$ (21,020.00)	\$ -	
Miscellaneous			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		<b>Total</b>	<b>\$ 7,680,220</b>	<b>\$ 5,753,491</b>	<b>\$ 7,275,071</b>	<b>\$ (405,149)</b>	<b>\$ 248,310</b>	<b>\$ (612,320)</b>	
<b>-5.28%</b>									
<b>Expenditures</b>									
Salaries			\$ 5,561,341	\$ 4,306,280	\$ 5,112,914	\$ (448,427)	\$ (22,427.00)	\$ (605,899.00)	
Benefits			\$ 1,259,199	\$ 971,615	\$ 1,250,495	\$ (8,704)	\$ 19,305.80	\$ (130,832.28)	
Purchased Services			\$ 381,573	\$ 285,422	\$ 408,335	\$ 26,762	\$ 28,619.00	\$ (5,519.00)	
Supplies			\$ 160,399	\$ 159,936	\$ 178,870	\$ 18,471	\$ 18,471.00	\$ 86,779.00	
Capital Outlay			\$ 10,000	\$ 10,274	\$ 13,000	\$ 3,000	\$ 3,000.00	\$ -	
Other			\$ 2,000	\$ 3,136	\$ 2,000	\$ -	\$ (56,245.00)	\$ 56,245.00	
Administrative Costs Applied to Programs			\$ 305,420	\$ 305,420	\$ 309,458	\$ 4,038	\$ 4,037.50	\$ -	
		<b>Total</b>	<b>\$ 7,679,932</b>	<b>\$ 6,042,084</b>	<b>\$ 7,275,071</b>	<b>\$ (404,861)</b>	<b>\$ (5,239)</b>	<b>\$ (599,226)</b>	
<b>-5.27%</b>									
<b>Net Over/Under Budget</b>									
			<b>\$ 288</b>	<b>\$ (288,593)</b>	<b>\$ -</b>				

# FY12 BUDGET DRAFT III - ADMINISTRATION & DISTRICT SERVICES SUMMARY

## Draft III compared to FY11 Budget

### Budget Reductions of \$331,942\*

- Staffing Reductions
  - 1.00 Administrator
  - 0.22 District Services
- Staffing Increases
  - 1.8 Non-Certified Staff
    - Represents staff moved from programs into administration (e.g. maintenance)
- Line item reductions
  - Professional Development
  - Overtime
  - Purchased Services

\* Includes adjustment for salary and benefits increase

# ADMINISTRATION AND NSSED DISTRICT SERVICES

DRAFT III NSSED FY2012 Budget (To be Presented to Governing Board on June 8 , 2011)									
Administration/District Services		FY 2010-2011 Enrollment and Staffing Data			FY2012 Data				
		Budgeted Enroll/Staffing (As of June 1, 2010)	Proj. YE Enroll/Staffing (May 2011)	Budgeted Enroll/Staffing (As of May 31, 2011)	Draft III to FY11				
<b>Enrollment</b>									
	Elementary	24,508.00	24,371.00	24,508.00					
	Highschool	14,469.00	14,002.00	14,469.00					
	<b>Total</b>	<b>38,977.00</b>	<b>38,373.00</b>	<b>38,977.00</b>	<b>0.0</b>				
<b>Staffing</b>									
	Certified Positions	\$9,000	10.22	10.22	9.00	<b>-1.22</b>			
	Non-Certified Positions	\$3,600	22.50	22.50	24.30	<b>1.80</b>			
	<b>Total</b>		<b>32.72</b>	<b>32.72</b>	<b>33.30</b>	<b>0.58</b>			
<b>FY 2010 - 2011 Budget Data</b>									
<b>FY2012 Budget Data</b>									
		FY2011 Budget	FY11 as of May 2011	(As of May 31, 2011)	Draft III to FY11	D III to D II	D II to D I		
<b>Revenue Sources</b>									
	General Assessment/District Service Fees	\$ 1,428,945	\$ 1,421,804	\$ 1,428,945	\$ -	\$ -	\$ -		
	Interest Income	\$ 65,000	\$ 9,670	\$ 15,000	\$ (50,000)	\$ -	\$ (50,000.00)		
	Rental Income, Alter House	\$ 58,555	\$ 58,427	\$ 58,555	\$ -	\$ -	\$ -		
	State Personnel Reimbursement 75%	\$ 158,600	\$ 150,376	\$ 68,985	\$ (89,615)	\$ (60,750.00)	\$ -		
	State Transportation Reimbursement	\$ 230,000	\$ 195,193	\$ 230,000	\$ -	\$ -	\$ -		
	IDEA Flowthrough	\$ 1,042,585	\$ 610,590	\$ 1,042,585	\$ -	\$ -	\$ -		
	ARRA Funds for Professional Development	\$ 150,000	\$ -	\$ 6,700	\$ (143,300)	\$ 6,700.00	\$ -		
	ARRA Funds DHS (111 1459 4870)	\$ 10,000	\$ -	\$ -	\$ (10,000)	\$ -	\$ -		
	LICA Administrative Fee	\$ 130,000	\$ 130,000	\$ 122,400	\$ (7,600)	\$ -	\$ (7,600.00)		
	Administrative Costs Applied to Prog/Serv.	\$ 1,616,269	\$ 1,616,269	\$ 1,493,635	\$ (122,634)	\$ 46,488.15	\$ (113,737.00)		
	<b>Total</b>	<b>\$ 4,889,953</b>	<b>\$ 4,192,329</b>	<b>\$ 4,466,805</b>	<b>\$ (423,148)</b>	<b>\$ (7,562)</b>	<b>\$ (171,337)</b>		
-8.65%									
<b>Expenditures</b>									
	Salaries	\$ 2,664,246	\$ 2,056,817	\$ 2,462,385	\$ (201,861)	\$ 6,474	\$ (169,276)		
	Benefits	\$ 938,192	\$ 653,784	\$ 976,367	\$ 38,175	\$ 17,890	\$ (42,725)		
	Purchased Services	\$ 924,745	\$ 935,765	\$ 761,400	\$ (163,345)	\$ (76,904)	\$ (49,170)		
	Supplies	\$ 212,790	\$ 109,785	\$ 172,200	\$ (40,590)	\$ 1,100	\$ (31,380)		
	Capital Outlay	\$ 56,000	\$ 34,825	\$ 52,400	\$ (3,600)	\$ 4,100	\$ (700)		
	Other	\$ 2,775	\$ 595	\$ 42,053	\$ 39,278	\$ 39,778	\$ (500)		
	<b>Total</b>	<b>\$ 4,798,747</b>	<b>\$ 3,791,571</b>	<b>\$ 4,466,805</b>	<b>\$ (331,942)</b>	<b>\$ (7,561)</b>	<b>\$ (293,752)</b>		
-6.92%									
<b>Net Over/Under Budget</b>		<b>\$ 91,206</b>	<b>\$ 400,758</b>	<b>\$ -</b>					

# FY12 BUDGET DRAFT III - DETAIL

## Unit Contractual and ESY

# FY12 BUDGET DRAFT III – LEA / UNIT SUMMARY

## Draft III compared to FY11 Budget

### Budget Reductions of \$537,079\*

- Staffing Reductions
  - FY11 vacant/unstaffed positions not budgeted for in FY12
    - 2.3 Certified
      - Speech – district 115
      - Nurses – district 112
      - OT
    - 21.8 Non-Certified
      - 1:1 TA's
      - COTA
- Line item reductions
  - Professional Development
  - Purchased Services

\* Includes adjustment for salary and benefits increase

# LEA UNIT AND CONTRACTUAL SERVICES

DRAFT III NSED FY2012 Budget (To be Presented to Governing Board on June 8 , 2011)							
LEA Unit and Contractual Services		FY 2010-2011 Enrollment and Staffing Data		FY2012 Data			
		Budgeted Enroll/Staffin (As of June 1, 2010)	Proj. YE Enroll/Staffing (May 2011)	Budgeted Enroll/Staffing (As of May 31, 2011)	Draft III to FY11		
<b>Staffing</b>							
Unit Certified Positions	\$9,000	35.55	35.55	34.35	-1.20		
Unit Non-Certified Positions	\$3,600	3.35	3.35	1.85	-1.50		
LEA Certified Positions	\$9,000	12.67	10.77	16.17	3.50		
LEA Non-Certified Positions	\$3,600	220.23	220.83	199.93	-20.30		
<b>Total</b>		<b>271.80</b>	<b>270.50</b>	<b>252.30</b>	<b>-19.50</b>		
		<b>FY 2010 - 2011 Budget Data</b>		<b>FY2012 Budget Data</b>			
		<b>FY2011 Budget</b>	<b>FY11 as of May 2011</b>	<b>(As of May 31, 2011)</b>	<b>Draft III to FY11</b>	<b>D III to D II</b>	<b>D II to D I</b>
<b>Revenue Sources</b>							
LEA Unit Billings		\$ 4,100,726	\$ 3,478,375	\$ 4,040,641	\$ (60,085)	\$ (60,715)	\$ 630
LEA Contractual Billings		\$ 7,870,984	\$ 6,257,089	\$ 7,585,676	\$ (285,308)	\$ 41,977	\$ (327,284)
State Personnel Reimbursement	75%	\$ 1,109,633	\$ 956,585	\$ 917,946	\$ (191,687)	\$ 81	\$ -
DHS Transition Program		\$ 62,874	\$ 37,349	\$ 62,874	\$ -	\$ -	\$ 0
<b>Total</b>		<b>\$ 13,144,217</b>	<b>\$ 10,729,398</b>	<b>\$ 12,607,138</b>	<b>\$ (537,080)</b>	<b>\$ (18,657)</b>	<b>\$ (326,654)</b>
					-4.09%		
<b>Expenditures</b>							
Salaries		\$ 8,428,618	\$ 5,113,704	\$ 8,114,864	\$ (313,754)	\$ 39,797	\$ (780,045)
Benefits		\$ 3,496,784	\$ 2,027,779	\$ 3,515,899	\$ 19,115	\$ (15,951)	\$ (304,694)
Purchased Services		\$ 300,465	\$ 70,295	\$ 254,909	\$ (45,556)	\$ (34,272)	\$ (20,675)
Supplies		\$ 30,605	\$ 7,521	\$ 21,175	\$ (9,430)	\$ (3,000)	\$ (6,430)
Capital Outlay		\$ 5,615	\$ 1,617	\$ 6,650	\$ 1,035	\$ -	\$ 1,035
Other		\$ 7,967	\$ -	\$ -	\$ (7,967)	\$ (7,967)	\$ -
Administrative Costs Unit Billed		\$ 559,187	\$ 559,187	\$ 451,334	\$ (107,853)	\$ (6,476)	\$ (101,377)
Administrative Costs LEA		\$ 314,976	\$ 314,976	\$ 242,307	\$ (72,669)	\$ 9,212	\$ (81,881)
<b>Total</b>		<b>\$ 13,144,217</b>	<b>\$ 8,095,079</b>	<b>\$ 12,607,138</b>	<b>\$ (537,079)</b>	<b>\$ (18,657)</b>	<b>\$ (1,294,066)</b>
					-4.09%		
<b>Net Over/Under Budget</b>		<b>\$ 0</b>	<b>\$ 2,634,318</b>	<b>\$ -</b>			

# NSSSED/NSSRA JOINT SUMMER SCHOOL

DRAFT III NSSSED FY2012 Budget (To be Presented to Governing Board on June 8 , 2011)											
NSSSED/NSSRA		2010-2011 Enrollment and Staffing Data			FY2012 Data						
Joint Summer School		Budgeted Enroll/Staffing Proj. YE Enroll/Staffing			Budgeted Enroll/Staffing Draft III to FY11						
		(As of June 1, 2010)		(May 2011)		(As of May 31, 2011)					
<b>Student Enrollment</b>											
ESY		275.0		236.0		236.0					
	<b>Total</b>	<b>275.0</b>		<b>236.0</b>		<b>236.0</b>			<b>(39.0)</b>		
<b>Staffing</b>											
Certified Positions	\$1,120	53.00		53.00		53.00			0.00		
Non-Certified Positions	\$490	55.00		53.00		47.65			-7.35		
Individual Teacher Assts		120.0		113.0		113.00			-7.00		
		<b>FY 2010 - 2011 Budget Data</b>			<b>FY2012 Budget Data</b>						
		FY2011 Budget		FY11 as of May 2011		(As of May 31, 2011)		Draft III to FY11		D III to D II	D II to D I
<b>Revenue Sources</b>											
Tuition		\$ 618,119		\$ 341,234		\$ 368,868		\$ (249,251)	\$ -	\$ -	
Tuition 1 to 1 aids				\$ 136,185		\$ 155,375		\$ 155,375	\$ -	\$ -	
NSSRA Billing		\$ 59,585		\$ -		\$ 39,000		\$ (20,585)	\$ -	\$ -	
Summer 1 to 1 Nurses						\$ 9,698		\$ -	\$ -	\$ -	
State Personnel Reimbursement	75%	\$ 73,844		\$ 63,581		\$ 55,398		\$ (18,446)	\$ -	\$ -	
	<b>Total</b>	<b>\$ 751,548</b>		<b>\$ 541,000</b>		<b>\$ 628,339</b>		<b>\$ (123,209)</b>			
								<b>-16.39%</b>			
<b>Expenditures</b>											
Salaries		\$ 570,390		\$ 422,020		\$ 468,210		\$ (102,180)	\$ -	\$ -	
Benefits		\$ 44,491		\$ 36,271		\$ 36,974		\$ (7,517)	\$ -	\$ -	
Purchased Services		\$ 125,000		\$ 97,662		\$ 116,580		\$ (8,420)	\$ -	\$ -	
Supplies		\$ 4,600		\$ 1,598		\$ 6,575		\$ 1,975	\$ -	\$ -	
	<b>Total</b>	<b>\$ 744,481</b>		<b>\$ 557,551</b>		<b>\$ 628,339</b>		<b>\$ (116,142)</b>			
								<b>-15.60%</b>			
<b>Net Over/Under Budget</b>		<b>\$ 7,067</b>		<b>\$ (16,552)</b>		<b>\$ -</b>					



# FY2012 BUDGET DRAFT III - DETAIL

State / Federal Funding  
&  
TRS on behalf

# STATE/FEDERAL FUNDING; TRS ON BEHALF

DRAFT III NSSED FY2012 Budget (To be Presented to Governing Board on June 8 , 2011)									
Grants/TRS On Behalf		FY 2010-2011 Enrollment and Staffing Data			FY2012 Data				
		Budgeted Enroll/Staffing (As of June 1, 2010)	Proj. YE Enroll/Staffing (May 2011)	Budgeted Enroll/Staffing (As of May 31, 2011)	Draft III to FY11	D III to D II	D II to D I		
Staffing									
	Certified Positions	9000	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Non-Certified Positions	3600	0.8	0.8	0.3	-0.5	-0.5	-0.5	-0.5
	<b>Total</b>	<b>0.8</b>	<b>0.8</b>	<b>0.3</b>	<b>-0.5</b>				
		<b>FY 2010 - 2011 Budget Data</b>			<b>FY2012 Budget Data</b>				
		<b>FY2011 Budget</b>	<b>FY11 as of May 2011</b>	<b>(As of May 31, 2011)</b>	<b>Draft III to FY11</b>	<b>D III to D II</b>	<b>D II to D I</b>		
Revenue Sources									
	ASPIRE Grant	\$ 364,707	\$ 375,026	\$ 291,434	\$ (73,273)	\$ 291,434	\$ -	\$ -	\$ -
	Parent Mentor Grant	\$ 30,000	\$ 25,036	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -
	State Personnel Reimbursement	75% \$ 3,213	\$ 1,874	\$ 540	\$ (2,673)	\$ -	\$ -	\$ -	\$ -
	IDEA	\$ 14,136	\$ 14,136	\$ 8,240	\$ (5,896)	\$ 8,240	\$ -	\$ -	\$ -
	IDEA Flowthrough	\$ 5,202,024	\$ 3,070,499	\$ 5,202,024	\$ -	\$ -	\$ -	\$ -	\$ -
	ARRA IDEA Flowthrough	\$ 250,000	\$ 1,219,930	\$ -	\$ (250,000)	\$ -	\$ -	\$ -	\$ -
	ARRA IDEA Preschool Flowthrough	\$ 100,000	\$ 73,636	\$ -	\$ (100,000)	\$ -	\$ -	\$ -	\$ -
	ARRA DHS	\$ 65,000	\$ -	\$ -	\$ (65,000)	\$ -	\$ -	\$ -	\$ -
	State TRS On Behalf Journal Entry	\$ 2,244,000	\$ 1,870,000	\$ 2,244,000	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total</b>	<b>\$ 8,273,080</b>	<b>\$ 6,650,136</b>	<b>\$ 7,776,238</b>	<b>\$ (496,842)</b>	<b>\$ 299,674</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
					<b>-6.01%</b>				
Expenditures									
	Salaries	\$ 35,277	\$ 31,328	\$ 31,993	\$ (3,234)	\$ 11,419	\$ -	\$ -	\$ -
	Benefits	\$ 28,651	\$ 10,425	\$ 11,254	\$ (17,398)	\$ 2,437	\$ -	\$ -	\$ -
	Purchased Services	\$ 128,538	\$ 38,035	\$ 86,478	\$ (42,060)	\$ 86,318	\$ -	\$ -	\$ -
	Supplies	\$ 2,000	\$ 390	\$ 7,990	\$ 5,990	\$ 7,000	\$ -	\$ -	\$ -
	ASPIRE Reimbursement to Participating District:	\$ 217,640	\$ 176,940	\$ 192,500	\$ (25,140)	\$ 192,500	\$ -	\$ -	\$ -
	IDEA Flowthrough Disbursement to LEA's	\$ 5,202,024	\$ 3,042,218	\$ 5,202,024	\$ -	\$ -	\$ -	\$ -	\$ -
	ARRA Flowthrough Disbursement to LEA's	\$ 250,000	\$ 921,172	\$ -	\$ (250,000)	\$ -	\$ -	\$ -	\$ -
	ARRA IDEA Preschool Disbursement to LEA's	\$ 100,000	\$ -	\$ -	\$ (100,000)	\$ -	\$ -	\$ -	\$ -
	ARRA DHS Disbursement to LEA's	\$ 65,000	\$ -	\$ -	\$ (65,000)	\$ -	\$ -	\$ -	\$ -
	State TRS On Behalf Journal Entry	\$ 2,244,000	\$ 1,683,000	\$ 2,244,000	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total</b>	<b>\$ 8,273,080</b>	<b>\$ 5,903,508</b>	<b>\$ 7,776,238</b>	<b>\$ (496,842)</b>	<b>\$ 299,674</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
					<b>-6.01%</b>				
Net Over/Under Budget		\$ -	\$ 746,628	\$ -					

# FY12 TUITION RATE SUMMARY

<b>Summary of Proposed Fees/Rates for Services Provided to Member Districts</b>				
	<b>FY2011</b>	<b>FY2012</b>	<b>Change</b>	<b>Percent Change</b>
<b>Membership Fees</b>				
General Assessment	\$ 24.40	\$ 24.40	\$ -	0.0%
District Services	\$ 19.50	\$ 19.50	\$ -	0.0%
<b>Tuition Rates</b>				
NSA member	\$ 35,600	\$ 36,668.00	\$ 1,068	3.0%
NSA Non Member	\$ 46,280	\$ 48,719.00	\$ 2,439	5.3%
ECP - Full Day	\$ 32,575	\$ 33,552.25	\$ 977	3.0%
ELS	\$ 29,769	\$ 30,662.00	\$ 893	3.0%
ELS Transition	\$ 34,641	\$ 35,680.16	\$ 1,039	3.0%
<b>Summer Programs</b>				
	0	\$ -		
NSSD/NSSRA Summer Program	\$ 1,563	\$ 1,563.12	\$ -	0.0%
ELS Transition Summer Program	\$ 1,544	\$ 1,590.73	\$ 46	3.0%
<b>LEA Unit and Contractual Billings</b>				
Based on current salary and health insurance premium projections a 5% increase in billings is anticipated.				

# FY12 BUDGET - NEXT STEPS

- Budget Hearing
  - Adopt ISBE Budget
  - Submit approved budget to state
- Legal Budget available for viewing at [www.nssed.org](http://www.nssed.org)
- Questions/Comments?



	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2011 <sup>1</sup>		2,096,827	0	0	0	0	0	0	0	0	0
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	27,610,289	0	0	0	0	0	0	0	0	0
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	0
7	STATE SOURCES	3000	2,383,934	0	0	0	0	0	0	0	0	0
8	FEDERAL SOURCES	4000	8,969,372	0	0	0	0	0	0	0	0	0
9	Total Direct Receipts/Revenues		38,963,595	0	0	0	0	0	0	0	0	0
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	2,244,000									
11	Total Receipts/Revenues		41,207,595	0	0	0	0	0	0	0	0	0
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	17,477,915				0					
14	SUPPORT SERVICES	2000	15,926,189	0		0	0	0		0	0	
15	COMMUNITY SERVICES	3000	128,289	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	5,394,524	0	0	0	0	0			0	
17	DEBT SERVICES	5000	36,678	0	0	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures		38,963,595	0	0	0	0	0		0	0	
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	2,244,000	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		41,207,595	0	0	0	0	0		0	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(0)	0	0	0	0	0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund	7110										
27	Abatement of the Working Cash Fund	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130	1,493,635									
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 <sup>3</sup> Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3</sup> Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold <sup>4</sup>	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets <sup>5</sup>	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		1,493,635	0	0	0	0	0	0	0	0	0
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund	8110										
51	Transfer of Working Cash Fund Interest	8120										
52	Transfer Among Funds	8130	1,493,635									

1	A	B	C	D	E	F	G	H	I	J	K	L
	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
53	Transfer of Interest <sup>6</sup>	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3</sup> 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	<b>Total Other Uses of Funds</b>		1,493,635	0	0	0	0	0	0	0	0	0
80	<b>Total Other Sources/Uses of Fund</b>		0	0	0	0	0	0	0	0	0	0
81	<b>ESTIMATED ENDING FUND BALANCE June 30, 2012</b>		2,096,827	0	0	0	0	0	0	0	0	0

82	SUMMARY OF EXPENDITURES (by Major Object)											
83	SUMMARY OF EXPENDITURES (by Major Object)											
84	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
85			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
86	<b>Object Name</b>											
87	Salaries	100	23,198,889	0		0		0		0	0	23,198,889
88	Employee Benefits	200	7,493,503	0		0	0	0		0	0	7,493,503
89	Purchased Services	300	2,372,565	0	0	0		0		0	0	2,372,565
90	Supplies & Materials	400	606,150	0		0		0		0	0	606,150
91	Capital Outlay	500	159,523	0		0		0		0	0	159,523
92	Other Objects	600	5,132,965	0	0	0	0	0		0	0	5,132,965
93	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
94	Termination Benefits	800	0	0		0		0		0	0	0
95	<b>Total Expenditures</b>		38,963,595	0	0	0	0	0		0	0	38,963,595

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2011 <sup>7</sup>		2,096,827								
4	Total Direct Receipts & Other Sources <sup>8</sup>		38,963,595	0	0	0	0	0	0	0	0
5	<b>OTHER RECEIPTS</b>										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		38,963,595	0	0	0	0	0	0	0	0
12	Total Amount Available		41,060,422	0	0	0	0	0	0	0	0
13	Total Direct Disbursements & Other Uses <sup>9</sup>		38,963,595	0	0	0	0	0	0	0	0
14	<b>OTHER DISBURSEMENTS</b>										
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		38,963,595	0	0	0	0	0	0	0	0
21	ENDING CASH BALANCE ON HAND June 30, 2012 <sup>7</sup>		2,096,827	0	0	0	0	0	0	0	0



1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Purposes Levies <sup>11</sup>	-									
6	Leasing Purposes Levy <sup>12</sup>	1130									
7	Special Education Purposes Levy	1140									
8	FICA and Medicare Only Levies	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied by District</b>		0	0	0	0	0	0	0	0	0
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes <sup>13</sup>	1230									
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		0	0	0	0	0	0	0	0	0
19	<b>TUITION</b>										
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	599,976								
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	17,756,597								
34	Special Education Tuition from Other Sources (In State)	1343	1,428,945								
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	<b>Total Tuition</b>		19,785,518								
41	<b>TRANSPORTATION FEES</b>										
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									

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					0					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	15,000								
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		15,000	0	0	0	0	0	0	0	0
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	15,840								
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									
74	Other Food Service (Describe & Itemize)	1690									
75	<b>Total Food Service</b>		15,840								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	<b>Total District/School Activity Income</b>		0	0							
83	<b>TEXTBOOK Income</b>										
84	Rentals - Regular Textbooks	1811									
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	<b>Total Textbooks</b>		0								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910	85,855								
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940	122,400								
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991	7,585,676								
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993									
107	Other Local Revenues (Describe & Itemize)	1999									
108	<b>Total Other Revenue from Local Sources</b>		7,793,931	0	0	0	0	0	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	27,610,289	0	0	0	0	0	0	0	0
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	<b>Total Flow-Through Receipts/Revenues From One District to Another District</b>	<b>2000</b>	0	0		0	0				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID</b>										
117	General State Aid (Section 18-8.05)	3001									
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	<b>Total Unrestricted Grants-In-Aid</b>		0	0	0	0	0	0		0	0
122	<b>RESTRICTED GRANTS-IN-AID</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100									
125	Special Education - Extraordinary	3105									
126	Special Education - Personnel	3110	2,152,947								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		2,152,947	0		0					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	<b>Total Career and Technical Education</b>		0	0			0				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Education</b>		0				0				
145	State Free Lunch & Breakfast	3360	987								
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Education (from ICCB)	3410									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
149	Adult Education - Other (Describe & Itemize)	3499									
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular/Vocational	3500									
152	Transportation - Special Education	3510	230,000								
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		230,000	0		0	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Learning Technology Centers	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
172	<b>Total Restricted Grants-In-Aid</b>		2,383,934	0	0	0	0	0	0	0	0
173	<b>Total Receipts/Revenues from State Sources</b>	3000	2,383,934	0	0	0	0	0	0	0	0
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
178	<b>Total Unrestricted Grants-In-Aid Received Directly from Fed Govt</b>		0	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		0	0		0	0	0			0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE</b>										
186	<b>TITLE V</b>										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - SEA Projects	4105									
189	Title V - Rural and Low Income Schools (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	<b>Total Title V</b>		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	20,125								

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
195	Special Milk Program	4215									
196	School Breakfast Program	4220									
197	Summer Food Service Admin/Program	4225									
198	Child Care Commodity/SFS 13-Adult Day Care	4226									
199	Fresh Fruit and Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	<b>Total Food Service</b>		20,125				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300									
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	<b>Total Title I</b>		0	0		0	0				

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>		0	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Federal Special Education - Preschool Flow-Through	4600	199,228								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620	8,333,311								
221	Federal Special Education - IDEA Room & Board	4625									
222	Federal Special Education - IDEA Discretionary	4630	321,434								
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699	0								
224	<b>Total Federal Special Education</b>		8,853,973	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins-Title IIIIE Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	<b>Total CTE - Perkins</b>		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857	6,700								
238	ARRA - Title IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - XI	4880									
259	<b>Total Stimulus Programs</b>		6,700	0	0	0	0	0		0	0
260	Advanced Placement Fee/International Baccalaureate	4904									
261	Emergency Immigrant Assistance	4905									
262	Title III - English Language Acquisition	4909									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
263	Learn & Serve America	4910									
264	McKinney Education for Homeless Children	4920									
265	Title II - Eisenhower - Professional Development Formula	4930									
266	Title II - Teacher Quality	4932									
267	Federal Charter Schools	4960									
268	Medicaid Matching Funds - Administrative Outreach	4991									
269	Medicaid Matching Funds - Fee-For-Service Program	4992									
270	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998	88,574								
271	<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		8,969,372	0	0	0	0	0		0	0
272	<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	8,969,372	0	0	0	0	0	0	0	0
273	<b>TOTAL DIRECT RECEIPTS/REVENUES</b>		38,963,595	0	0	0	0	0	0	0	0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>										
5	Regular Programs	1100									0
6	Pre-K Programs	1125									0
7	Special Education Programs (Functions 1200 - 1220)	1200	10,654,047.81	4,284,295.15	494,281.18	148,100.00	57,873.00	20,600.00			15,659,197
8	Special Education Programs Pre-K	1225									0
9	Remedial and Supplemental Programs K-12	1250									0
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400	854,338.24	291,172.65	16,867.30	28,000.00					1,190,378
13	Interscholastic Programs	1500									0
14	Summer School Programs	1600	468,209.61	36,974.91	116,580.00	6,575.00					628,340
15	Gifted Programs	1650									0
16	Driver's Education Programs	1700									0
17	Bilingual Programs	1800									0
18	Truant Alternative & Optional Programs	1900									0
19	Pre-K Programs - Private Tuition	1910									0
20	Regular K-12 Programs - Private Tuition	1911									0
21	Special Education Programs K-12 Private Tuition	1912									0
22	Special Education Programs Pre-K Tuition	1913									0
23	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
25	Adult/Continuing Education Programs Private Tuition	1916									0
26	CTE Programs Private Tuition	1917									0
27	Interscholastic Programs Private Tuition	1918									0
28	Summer School Programs Private Tuition	1919									0
29	Gifted Programs Private Tuition	1920									0
30	Bilingual Programs Private Tuition	1921									0
31	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
32	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>11,976,596</b>	<b>4,612,443</b>	<b>627,728</b>	<b>182,675</b>	<b>57,873</b>	<b>20,600</b>	<b>0</b>	<b>0</b>	<b>17,477,915</b>
33	<b>SUPPORT SERVICES (ED)</b>										
34	<b>Support Services - Pupil</b>										
35	Attendance & Social Work Services	2110	793,082.51	113,009.63	7,600.20	400.00					914,092
36	Guidance Services	2120									0
37	Health Services	2130	2,525,590.25	805,965.81	48,047.50	23,325.00	4,000.00				3,406,929
38	Psychological Services	2140	1,899,750.21	255,646.85	19,606.15	3,200.00					2,178,203
39	Speech Pathology & Audiology Services	2150	1,378,668.75	237,844.78	17,321.80	3,900.00					1,637,735
40	Other Support Services - Pupils (Describe & Itemize)	2190									0
41	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>6,597,092</b>	<b>1,412,467</b>	<b>92,576</b>	<b>30,825</b>	<b>4,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,136,959</b>
42	<b>Support Services - Instructional Staff</b>										
43	Improvement of Instruction Services	2210	53,966.77	17,108.76	106,453.30	7,350.00					184,879
44	Educational Media Services	2220	71,447.59	25,343.67	860.44	1,900.00					99,552
45	Assessment & Testing	2230									0
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>125,414</b>	<b>42,452</b>	<b>107,314</b>	<b>9,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>284,431</b>
47	<b>Support Services - General Administration</b>										
48	Board of Education Services	2310			500.00	4,000.00					4,500
49	Executive Administration Services	2320	293,145.02	99,686.97	22,547.20	6,600.00	1,000.00	200.00			423,179
50	Special Area Administration Services	2330	1,693,152.21	555,101.09	146,983.40	18,450.00	14,900.00	3,100.00			2,431,687
51	Tort Immunity Services	2360 - 2370									0
52	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>1,986,297</b>	<b>654,788</b>	<b>170,031</b>	<b>29,050</b>	<b>15,900</b>	<b>3,300</b>	<b>0</b>	<b>0</b>	<b>2,859,366</b>
53	<b>Support Services - School Administration</b>										
54	Office of the Principal Services	2410	781,439.90	199,121.68	20,155.55	25,025.00	-	400.00			1,026,142



## ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	<b>Total Support Services - School Administration</b>	<b>2400</b>	781,440	199,122	20,156	25,025	0	400	0	0	1,026,142

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
57	<b>Support Services - Business</b>										
58	Direction of Business Support Services	2510	186,421.91	55,996.33	116,626.07	20,700.00	-	2,075			381,819
59	Fiscal Services	2520	320,122.04	119,370.14	82,346.79						521,839
60	Operation & Maintenance of Plant Services	2540	258,385.79	105,486.89	480,636.30	174,400.00	6,500.00				1,025,409
61	Pupil Transportation Services	2550	199,454.79	79,314.70	73,262.73	16,500.00					368,532
62	Food Services	2560	30,361.41	5,877.37	5,717.00	24,745.00					66,701
63	Internal Services	2570									0
64	<b>Total Support Services - Business</b>	<b>2500</b>	<b>994,746</b>	<b>366,045</b>	<b>758,589</b>	<b>236,345</b>	<b>6,500</b>	<b>2,075</b>	<b>0</b>	<b>0</b>	<b>2,364,300</b>
65	<b>Support Services - Central</b>										
66	Direction of Central Support Services	2610	91,919.14	44,746.70	232,117.00	10,400.00	20,000.00				399,183
67	Planning, Research, Development & Evaluation Services	2620									0
68	Information Services	2630			1,200.00						1,200
69	Staff Services	2640	74,311.76	24,505.52	717.00						99,534
70	Data Processing Services	2660	479,320.24	103,303.82	35,609.55	81,590.00	55,250.00				755,074
71	<b>Total Support Services - Central</b>	<b>2600</b>	<b>645,551</b>	<b>172,556</b>	<b>269,644</b>	<b>91,990</b>	<b>75,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,254,991</b>
72	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0
73	<b>Total Support Services</b>	<b>2000</b>	<b>11,130,540</b>	<b>2,847,431</b>	<b>1,418,308</b>	<b>422,485</b>	<b>101,650</b>	<b>5,775</b>	<b>0</b>	<b>0</b>	<b>15,926,189</b>
74	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>91,752.92</b>	<b>33,629.40</b>	<b>1,917.00</b>	<b>990.00</b>					<b>128,289</b>
75	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>										
76	<b>Payments to Other Govt Units (In-State)</b>										
77	Payments for Regular Programs	4110									0
78	Payments for Special Education Programs	4120			324,612			5,069,912			5,394,524
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	<b>Total Payments to Districts and Other Govt Units (In-State)</b>	<b>4100</b>			<b>324,612</b>			<b>5,069,912</b>			<b>5,394,524</b>
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									0
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	4290									0
91	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>
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	4390									0
99	<b>Total Payments to Other District &amp; Govt Units - Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>
100	Payments to Other District & Govt Units (Out of State)	4400									0
101	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>			<b>324,612</b>			<b>5,069,912</b>			<b>5,394,524</b>
102	<b>DEBT SERVICE (ED)</b>										
103	<b>Debt Service - Interest on Short-Term Debt</b>										
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

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
108	Other Interest on Short-Term Debt	5150									0
109	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
110	Debt Service - Interest on Long-Term Debt	5200						36,678			36,678
111	<b>Total Debt Service</b>	<b>5000</b>						36,678			36,678
112	<b>PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>									0
113	<b>Total Direct Disbursements/Expenditures</b>		23,198,889	7,493,503	2,372,565	606,150	159,523	5,132,965	0	0	38,963,595
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(0)
115											
116	<b>20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>										
117	<b>SUPPORT SERVICES (O&amp;M)</b>										
118	Support Services - Pupil										
119	Other Support Services - Pupils (Describe & Itemize)	2190									0
120	Support Services - Business										
121	Direction of Business Support Services	2510									0
122	Facilities Acquisition & Construction Services	2530									0
123	Operation & Maintenance of Plant Services	2540									0
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0
127	Other Support Services (Describe & Itemize)	2900									0
128	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0
129	<b>COMMUNITY SERVICES (O&amp;M)</b>										
130	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (O&amp;M)</b>										
131	Payments to Other Govt Units (In-State)										
132	Payments for Special Education Programs	4120									0
133	Payments for CTE Program	4140									0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
135	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			0			0			0
136	Payments to Other Govt Units (Out of State)	4400									0
137	<b>Total Payments to Other District and Govt Unit</b>	<b>4000</b>			0			0			0
138	<b>DEBT SERVICE (O&amp;M)</b>										
139	Debt Service - Interest on Short-Term Debt										
140	Tax Anticipation Warrants	5110									0
141	Tax Anticipation Notes	5120									0
142	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
143	State Aid Anticipation Certificates	5140									0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
145	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
146	Debt Service - Interest on Long-Term Debt	5200									0
147	<b>Total Debt Service</b>	<b>5000</b>						0			0
148	<b>PROVISION FOR CONTINGENCIES (O&amp;M)</b>										
149	<b>Total Direct Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
151											
152	<b>30 - DEBT SERVICE FUND (DS)</b>										
153	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (DS)</b>	<b>4000</b>									0
154	<b>DEBT SERVICE (DS)</b>										
155	Debt Service - Interest on Short-Term Debt										
156	Tax Anticipation Warrants	5110									0
157	Tax Anticipation Notes	5120									0
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
159	State Aid Anticipation Certificates	5140									0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
161	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						0			0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	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
162	Debt Service - Interest on Long-Term Debt	5200									0
163	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0
164	Debt Service Other (Describe & Itemize)	5400									0
165	<b>Total Debt Service</b>	<b>5000</b>			0			0			0
166	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									0
167	<b>Total Direct Disbursements/Expenditures</b>				0			0			0
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
170	<b>40 - TRANSPORTATION FUND (TR)</b>										
171	<b>SUPPORT SERVICES (TR)</b>										
172	Support Services - Pupils										
173	Other Support Services - Pupils (Describe & Itemize)	2190									0
174	Support Services - Business										
175	Pupil Transportation Services	2550									0
176	Other Support Services (Describe & Itemize)	2900									0
177	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0
178	<b>COMMUNITY SERVICES (TR)</b>										
179	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (TR)</b>										
180	Payments to Other Govt Units (In-State)										
181	Payments for Regular Program	4110									0
182	Payments for Special Education Programs	4120									0
183	Payments for Adult/Continuing Education Programs	4130									0
184	Payments for CTE Programs	4140									0
185	Payments for Community College Programs	4170									0
186	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
187	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			0			0			0
188	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
189	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			0			0			0
190	<b>DEBT SERVICE (TR)</b>										
191	Debt Service - Interest on Short-Term Debt										
192	Tax Anticipation Warrants	5110									0
193	Tax Anticipation Notes	5120									0
194	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
195	State Aid Anticipation Certificates	5140									0
196	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
197	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						0			0
198	Debt Service - Interest on Long-Term Debt	5200									0
199	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0
200	Debt Service - Other (Describe and Itemize)	5400									0
201	<b>Total Debt Service</b>	<b>5000</b>						0			0
202	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>									0
203	<b>Total Direct Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
205											
206	<b>50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)</b>										
207	<b>INSTRUCTION (MR/SS)</b>										
208	Regular Program	1100									0
209	Pre-K Programs	1125									0
210	Special Education Programs (Functions 1200-1220)	1200									0
211	Special Education Programs Pre-K	1225									0
212	Remedial and Supplemental Programs K-12	1250									0
213	Remedial and Supplemental Programs Pre-K	1275									0

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

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

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



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

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



## Reference Description

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- <sup>1</sup> 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).
- <sup>2</sup> 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).
- <sup>3</sup> 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.
- <sup>4</sup> 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.
- <sup>5</sup> 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.
- <sup>6</sup> 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.
- <sup>7</sup> Cash plus investments must be greater than or equal to zero.
- <sup>8</sup> For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 45).
- <sup>9</sup> For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 63).
- <sup>10</sup> Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-6 of the School Code).
- <sup>11</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- <sup>12</sup> The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- <sup>13</sup> 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.
- <sup>14</sup> Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- <sup>15</sup> 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)
- <sup>16</sup> 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)

<b>CHECK FOR ERRORS</b>	
<p><b>This worksheet checks various cells to assure that selected items are in balance.</b></p> <p><b>Out-of-balance conditions are accompanied by an error message.</b></p> <p><b>Errors must be corrected before the budget is finalized and submitted to ISBE.</b></p>	
Budget Item References	Message
<b>1. Cover Page - CASH or ACCRUAL</b>	
Check one type of Accounting Basis used on the Cover sheet.	<b>CASH</b>
<b>2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).</b>	
Estimated Beginning Fund Balance July,1 2011 for all Funds (Cells C3 - K3)(Line must have a number or zero)	<b>OK</b>
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C28, D28, F28), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C51, D51, F51).	<b>OK</b>
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C29:K29), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C52:H52, J52).	<b>OK</b>
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E38) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C56, D56, H56).	<b>OK</b>
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C57, D57, H57).	<b>OK</b>
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E40) must equal (Funds 10 & 20 - Acct 8600 - Cells C58, D58).	<b>OK</b>
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E41) must equal (Funds 10 & 20 - Acct 8700 - Cells C59, D59).	<b>OK</b>
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H42) must equal (Fund 10 & 20, Acct 8800 - Cells C60, D60).	<b>OK</b>
<b>3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2011, (CashSum 4, All Funds), cannot be negative.</b>	
Educational (Fund 10 - Cell C3)	<b>OK</b>
Operations & Maintenance (Fund 20 - Cell D3)	<b>OK</b>
Debt Service (Fund 30 - Cell E3)	<b>OK</b>
Transportation (Fund 40 - Cell F3)	<b>OK</b>
Municipal Retirement/Social Security (Fund 50 - Cell G3)	<b>OK</b>
Capital Projects (Fund 60 - Cell H3)	<b>OK</b>
Working Cash (Fund 70 - Cell I3)	<b>OK</b>
Tort (Fund 80 - Cell J3)	<b>OK</b>
Fire Prevention & Safety (Fund 90 - Cell K3)	<b>OK</b>
<b>4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2012, (Page CashSum 4 - All Funds), cannot be negative.</b>	
Educational (Fund 10 - Cell C21)	<b>OK</b>
Operations & Maintenance (Fund 20 - Cell D21)	<b>OK</b>
Debt Service (Fund 30 - Cell E21)	<b>OK</b>
Transportation (Fund 40 - F21)	<b>OK</b>
Municipal Retirement/Social Security (Fund 50 - Cell G21)	<b>OK</b>
Capital Projects (Fund 60 - H21)	<b>OK</b>
Working Cash (Fund 70 - Cell I21)	<b>OK</b>
Tort (Fund 80 - Cell J21)	<b>OK</b>
Fire Prevention & Safety (Fund 90 - Cell K21)	<b>OK</b>
<b>5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).</b>	
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).	<b>OK</b>
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).	<b>OK</b>

*End of Balancing*