

Interoffice Memo

The Glenbrook High Schools

TO: Mike Riggle
FROM: Jennifer Pearson
RE: NSSED 2010-2011 Budget
DATE: July 16, 2010

At their last meeting, the NSSED Governing Board approved their annual budget for the 2010-2011 fiscal year. I have reviewed the NSSED budget and consulted with Gary Swalve, NSSED Interim Business Manager, in regard to details of the budget. Following is a brief summary of the cooperative's budget.

NSSED's approved budget totals \$45,219,091. This represents a 15% decrease from the prior year's budget. This substantial decrease is predominantly due to the reduction of ARRA funding that was allocated to the NSA building project approved by member districts. NSSED enrollment estimates across ELS and NSA programs are up by 5.6% from last year's budgeted enrollment. However, additional reductions in expenditures were made to minimize member district rate increases. Overall, the adopted budget is balanced.

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 increase by 1 ADE (from 41 to 42 students). However, it should be noted that the tuition bill will be further elevated by three current students entering the transition program at a higher tuition cost. The district is also monitoring long-range enrollment projections in ELS and ELS-Transition from students currently being served in ELS elementary classrooms. Projections are relatively stable until the 2012-2013 school year when numbers are projected to increase by 9 ADE. This advance notice enables us to keep the board informed and plan accordingly.

At NSA, projections are up from 4 students to 8 students. The increase is predominantly due to student attrition from the elementary districts. 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 2009-2010 school year were \$29,329, \$34,129, and \$35,183 respectively. It is projected that the tuition cost increases that affect Glenbrook represented in the 2010-2011 budget will be 1.5% for both ELS and ELS-Transition and 1.2% for NSA. This equates to an average increase of \$456 per student over last year's tuition cost. This is a significantly reduced fee/tuition rate growth compared to prior years. 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 FY11 membership fee will remain the same (\$24.40 per student). Our fee last year was \$117,193 based on a student enrollment of 4,803. 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 Gary Swalve 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. Furthermore, NCSSED is looking at efficiencies and opportunities within the organization and member districts. These include identifying untapped federal funds to offset the student lunch program, greater collaboration with member districts and universities for professional development, and offset costs for instructional materials and equipment through donations from member districts and local businesses. Finally, NCSSED will engage in a budget study to re-evaluate practices including fee structures and 1:1 staffing patterns.

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

Enc: 2010-2011 NCSSED Budget Executive Summary
2010-2011 Final Draft III Budget Notes
NCSSED Budget Preparation 2010-2011
ISBE School District Budget Form



7/19/2010

2010-11 NNSSED BUDGET

EXECUTIVE SUMMARY

The following summarizes key aspects of NNSSED's 2010-11 Budget which was adopted at the July 14, 2010 Governing Board meeting:

1. **Program Enrollment Projections.** Based on member district needs, the following programs are projecting noteworthy enrollment changes for 2010-11:

Early Childhood Programs: Enrollments are projected to decrease by 41 students to a total of 74.

Educational Life Skills/Transition Program: Enrollments are projected to increase by 12 students to a total of 226.

NSA and NSA-E: Enrollments are projected to increase by 8 students to a total of 151.

2. **Program Tuitions.** The overview of Proposed Program Budgets shows program tuitions increasing an average of 0.9%; 0.0% for the ECP programs, 1.2% for NSA and 1.5% for the ELS programs. This compares to 2.5% for 2009-2010. Tuition increases have been minimized through the use of federal and state revenues. State categorical funding proration is estimated at 85%.

3. **Revenues.** Changes in revenue include the following:

Local Revenues. Total local revenues will decrease from \$30,548,680 to \$30,476,910, a 0.23% decrease. Tuitions are projected to increase from \$14,861,034 to \$15,166,295, a 2.05% increase. LEA contracts are expected to decrease from \$12,324,222 to \$11,971,710, a 2.86% decrease.

State Revenues. Personnel Reimbursement is expected to decrease 9.76% from \$3,021,774 to \$2,726,704 (85% proration). Total state revenues are to decrease 9.07% from \$3,251,774 to \$2,956,704.

Federal Revenues. Budgeted IDEA federal revenue is projected to increase from \$7,743,567 to \$8,524,301, a 10.08% increase. Total federal revenues are expected to increase from \$8,375,657 to \$9,065,553, an 8.24% increase. ARRA funding is expected to decrease by 92.08% from \$8,314,883 to \$575,000.

4. **Total Budget.** The total NNSSED budget will decrease 15.02% from \$53,212,703 to \$45,219,091 (including ARRA and the District's indirect costs). There was a significant decrease in ARRA funding. When that is factored out, the budget actually decreases 0.57%. Noteworthy is that the FY10 budget estimated expenditures over revenue in the amount of \$852,709 while FY11 estimates revenue over expenditures in the amount of \$99,075.

GMS/m



Northern Suburban
Special Education District

Executive Committee Meeting
July 14, 2010
Agenda Item IV-2

TO: Executive Committee
 FROM: Gary Swalve *[Signature]*
 VIA: Tim Thomas *[Signature]*
 DATE: June 28, 2010
 RE: 2010-11 FINAL DRAFT III Budget Notes

We indicated when Draft II of the 2010-11 NSSED Budget was presented in May that we were anticipating some minor changes in gross expenditure and revenue in the Final Budget that would, however, reflect no change to the fees and tuitions presented in Draft I/II. We have been successful in accomplishing that goal. The Administrative Service Fees (General Assessment of \$24.00 and District Service Fees of \$19.50) remain unchanged and are at the 2009-10 level (a 0% increase). North Shore Academy (NSA) tuition reflects a 1.2% increase over 2009-10 to \$35,600. Early Childhood Program (ECP) Half and Full Day programs are at the 0% presented in Draft I/II, \$16,870 and \$32,575, respectively. Educational Life Skills (ELS) Regular and Transition Programs each reflect a 1.5% change over 2009-10 to \$29,769 and \$34,641, respectively.

A number of line item changes have been made. The details of each program change are shown in the "Change" column added between the Final FY 2011 data column (blue) and the Draft I column (pink), as seen on pages 3-6,8,9,11 and 12 of the attached Power Point sheets. Specific notes are included on each programs summary sheet to call attention to areas of special notation. Additionally, below in bullet format, I have listed the items of special notation encountered in addressing changes for the Final Budget and/or the specific category of change made.

- Total revenue and total expenditure (see Power Point p.12) have each increased approximately \$1,100,000.
- ISBE notified us of additional IDEA funding which we allocated, primarily to staffing, then to miscellaneous costs to minimize the impact on local costs, i.e., fees and tuition.
- The largest categories of revenue increase since Draft I are IDEA (a total of approximately \$850,000), ARRA Pre-School Flow Through (\$100,000) and ARRA DHS (approximately \$75,000-newly fund Innovations grant).
- Rent expense for the ESL/AT/NSA-E/ECP on Revere Drive and for classroom/gymnasium use at Bernard Weinger from the Jewish Community Center was understated in Draft I.

- We added a Three (3) Year Lease/Purchase of telecommunications licensing, software support and Revere telephone equipment (\$33,000 per year). This dovetails with and also supports the NSA and Administration Building Telecommunications Bid approved in May.
- As reported in my Draft II memo, Early Childhood Program (ECP) Average Daily Enrollment (ADE) is reduced by 4.0 FTE; 3.5 in the Half Day Program and .5 in the Full Day Program.
- Also, as reported in my Draft II memo, Educational Life Skills (ELS) ADE have increase by 3.0 FTE.
- North Shore Academy (NSA) enrollment is unchanged from Draft I/II
- We discovered that an expenditure line for leasing the NSA mobile units was included in the first Drafts of the budget. It was never part of any plan to keep those units. Therefore, those funds have been removed.
- Nearly all employee benefit percent increases in Draft I/II were greater than actually realized. Health insurance increase has been finalized at 3.3% (average of different plans). It was estimated at an average of 5.5% in Draft I.
- It was reported in Draft I that the Personnel Reimbursement was budgeted at 90%. We have reduced the estimate to 85% (based on more conservative estimates). The allocation difference has been filled with IDEA funds. Each 5% change in Personnel Reimbursement level equals \$160,000.

RECOMMENDATION:

It is recommended that the Executive Committee recommend to the Governing Board to adopt the FY2011 NSSSED Final Budget as presented.

GMS/m

NSSSED Budget Preparation 2010-2011

Final

July 14, 2010

FINAL FY2011 Budget: Section One

PROGRAM and ADMINISTRATION

Early Childhood

FINAL NSEED FY2011 Budget (Presented to Governing Board on July 14, 2010)							Changes	Draft I Presented to Governing Board on April 14, 2010 (Alice Koshaba)
Early Childhood Programs		FY 2009 - 2010 Enrollment and Staffing Data		FINAL FY2011 Data		% Change FY2011/FY2010		Budgeted Enrollment/Staffing (Prelim March 2010)
		Budgeted Enroll/Staffing (Submitted May 2009)	Proj. YE Enroll/Staffing (Prelim March 2010)	Budgeted Enroll/Staffing (As of June 1, 2010)	Budget	Proj Actual		
Student Enrollment								
	Half Day			50.0			-3.5	53.5
	Full Day			24.0			-0.5	24.5
	Typical peers			42.0			-	42.0
		115.0	113.5	74.0	(41.0)	(39.5)	-4.0	78.0
					-35.7%	-34.8%		
Staffing								
	Certified Positions	\$9,000	25.00	25.05	16.10	(8.90)	(8.95)	17.00
	Non-Certified Positions	\$3,600	21.30	18.67	13.22	(8.08)	(5.45)	14.22
	Subtotal		46.30	43.72	29.32	(16.98)	(14.40)	31.22
						-36.7%	-32.9%	
		FY 2009 - 2010 Budget Data		FY2011 Budget Data		% Change FY2011/FY2010	FY2011 Budget Data	
		FY2010 Budget	FY2010 Projected Actual	(As of June 1, 2010)	Budget	Proj Actual	(Prelim March 2010)	
Revenue Sources								
	Tuition	\$ 2,546,672	\$ 2,588,093	\$ 1,742,900			\$ (75,333)	\$ 1,818,233
	State Personnel Reimbursement	85% \$ 342,380	\$ 341,877	\$ 248,763			\$ (9,884)	\$ 258,647
	IDEA Flowthrough	\$ 648,659	\$ 579,457	\$ 367,601			\$ (10,790)	\$ 577,619
	IDEA Preschool			\$ 199,228				
	Miscellaneous	\$ -	\$ -	\$ -				\$ -
	Total	\$ 3,537,711	\$ 3,509,427	\$ 2,558,492	\$ (979,219)	\$ (950,915)	\$ (96,066)	\$ 2,654,499
					-27.7%	-27.1%		
Expenditures								
	Salaries	\$ 2,574,595	\$ 2,435,527	\$ 1,864,917			\$ (88,382)	\$ 1,553,298
	Benefits	\$ 632,529	\$ 593,696	\$ 439,640			\$ (32,302)	\$ 471,942
	Purchased Services	\$ 176,700	\$ 178,861	\$ 98,858			\$ 27,244	\$ 71,614
	Supplies	\$ 41,300	\$ 37,000	\$ 36,400			\$ -	\$ 36,400
	Capital Outlay	\$ 14,500	\$ 9,000	\$ 14,500			\$ -	\$ 14,500
	Other	\$ 45,400	\$ 45,400	\$ 400			\$ -	\$ 400
	Administrative Costs Applied to Programs	\$ 140,454	\$ 140,454	\$ 103,475			\$ -	\$ 103,475
	Total	\$ 3,625,478	\$ 3,439,938	\$ 2,558,189	\$ (1,067,289)	\$ (881,749)	\$ (93,439)	\$ 2,651,629
					-29%	-24%		
Net Over/(Under) Budget		\$ (87,767)	\$ 69,489	\$ 101			\$	\$ 2,870

Final v. Draft I comparison



Educational Life Skills and Transition

FINAL NSSED FY2011 Budget (Presented to Governing Board on July 14, 2010)							Changes	Draft I Presented to Governing Board on April 14, 2010 (Alice Koshaba)
Educational Life Skills and Transition FY 2009 - 2010 Enrollment and Staffing Data				FINAL FY2011 Data		% Change FY2011/FY2010		Budgeted Enroll/Staffing (Prelim March 2010)
		Budgeted Enroll/Staffing (Submitted May 2009)	Proj. YE Enroll/Staffing (Prelim January 2010)	Budgeted Enroll/Staffing (As of June 1, 2010)	Budget	Proj Actual		
Student Enrollment								
		186.0	196.4	195.0			-	195.0
		28.0	27.7	31.0			3.0	28.0
		214.0	224.1	226.0	12.0	1.9	3.0	223.0
					5.6%	0.8%		
Staffing								
	Certified Positions	\$9,000	66.40	66.58	63.01	(3.39)	(3.57)	63.18
	Non-Certified Positions	\$3,600	41.20	38.02	41.82	0.62	3.80	40.82
	Total		107.60	104.60	104.83	(2.77)	0.23	104.00
					-2.6%	0.2%		
FY 2009 - 2010 Budget Data				FY2011 Budget Data		% Change FY2011/FY2010		FY2011 Budget Data
		FY2010 Budget	FY2010 Projected Actual	(As of June 1, 2010)	Budget	Proj Actual	(Prelim March 2010)	
Revenue Sources								
	Tuition	\$ 6,448,452	\$ 6,739,282	\$ 6,878,811			\$ 83,227	\$ 6,795,584
	State Personnel Reimbursemen	85% \$ 755,122	\$ 765,302	\$ 662,483			\$ (44,437)	\$ 706,920
	IDEA Flowthrough	\$ 419,898	\$ 419,898	\$ 427,661			\$ 7,763	\$ 419,898
	DHS Step Program	\$ 20,000	\$ 12,000	\$ 25,700			\$ 13,700	\$ 12,000
	District 225 Sublease			\$ 26,000			\$ 26,000	
	Total	\$ 7,643,472	\$ 7,936,482	\$ 8,020,655	\$ 377,183	\$ 84,173	\$ 86,253	\$ 7,934,402
					4.9%	1.1%		
Expenditures								
	Salaries	\$ 5,570,554	\$ 5,536,539	\$ 5,678,572			\$ 59,326	\$ 5,619,247
	Benefits	\$ 1,288,980	\$ 1,303,499	\$ 1,310,450			\$ (11,275)	\$ 1,321,725
	Purchased Services	\$ 335,258	\$ 383,999	\$ 417,806			\$ 81,152	\$ 336,654
	Supplies	\$ 170,619	\$ 170,619	\$ 169,419			\$ -	\$ 169,419
	Capital Outlay	\$ 96,849	\$ 97,473	\$ 96,849			\$ -	\$ 96,849
	Other	\$ -	\$ -	\$ -			\$ -	\$ -
	Administrative Costs Applied to Programs	\$ 340,472	\$ 340,472	\$ 347,347			\$ -	\$ 347,347
	Total	\$ 7,802,732	\$ 7,812,601	\$ 8,020,444	\$ 217,712	\$ 187,843	\$ 129,203	\$ 7,891,241
					2.8%	2.4%		
Net Over/(Under) Budget								
		\$ (159,260)	\$ 103,881	\$ 212				\$ 43,161

Final v. Draft I comparison

Salary schedule advancements and additional coaches at Transition North and South (increased ADE)

Benefits decrease due to rate reductions

Adjustments of rent and van lease/purchase

North Shore Academy

FINAL NSSED FY2011 Budget (Presented to Governing Board on July 14, 2010)

FINAL							Changes	Draft I
North Shore Academy								Presented to Governing Board on April 14, 2010 (Alice Koshaba)
FY 2009 - 2010 Enrollment and Staffing Data				FY2011 Data		% Change FY2011/FY2010		
		Budgeted Enroll/Staffing (Submitted May 2009)	Proj. YE Enroll/Staffing (Prelim March 2010)	Budgeted Enroll/Staffing (As of June 1, 2010)	Budget	Proj Actual		Budgeted Enroll/Staffing (Prelim March 2010)
Student Enrollment								
Member Districts		99.2	100.0	105.0			-	105.0
Non-Resident		43.8	45.6	46.0			-	46.0
Total		143.0	145.6	151.0	8.0	5.4	-	151.0
					5.6%	3.7%		
Staffing								
Certified Positions	\$9,000	42.10	42.20	44.50	2.40	2.30	-	44.50
Non-Certified Positions	\$3,600	44.70	48.15	47.65	2.95	-0.50	-	47.65
Total		86.8	90.4	92.15	5.35	1.80	-	92.2
					6.2%	2.0%		
FY 2009 - 2010 Budget Data				FY2011 Budget Data		% Change FY2011/FY2010		FY2011 Budget
		FY2010 Budget	FY2010 Projected Actual	(As of June 1, 2010)	Budget	Proj Actual		Prelim March 2010
Revenue Sources								
Tuition		\$ 5,472,273	\$ 5,600,334	\$ 5,866,880			\$ -	\$ 5,866,880
State Personnel Reimbursement	85%	\$ 502,273	\$ 551,104	\$ 470,169			\$ (25,825)	\$ 495,994
IDEA Flowthrough		\$ 1,237,501	\$ 1,237,501	\$ 1,285,200			\$ 47,699	\$ 1,237,501
Purchased Lunch Reimbursement		\$ -	\$ -	\$ 15,840			\$ 10,840	\$ 5,000
Student Federal Lunch Reimbursement		\$ -	\$ -	\$ 20,124			\$ (2,583)	\$ 22,707
Student State Lunch Reimbursement				\$ 987			\$ 987	
Learn and Serve Grant				\$ 21,020			\$ 21,020	
Miscellaneous		\$ 25,000	\$ 23,267	\$ -			\$ (12,000)	\$ 12,000
Total		\$ 7,237,047	\$ 7,412,206	\$ 7,680,220	\$ 443,173	\$ 268,014	\$ 40,138	\$ 7,640,082
					6.1%	1.6%		
Expenditures								
Salaries		\$ 5,220,416	\$ 5,211,591	\$ 5,561,341			\$ 21,744	\$ 5,519,597
Benefits		\$ 1,139,114	\$ 1,130,259	\$ 1,259,199			\$ (14,614)	\$ 1,273,613
Purchased Services		\$ 411,235	\$ 463,971	\$ 381,573			\$ 32,491	\$ 349,082
Supplies		\$ 130,200	\$ 148,641	\$ 160,199			\$ 9,044	\$ 151,155
Capital Outlay		\$ 34,000	\$ 47,481	\$ 10,000			\$ -	\$ 10,000
Other		\$ 54,995	\$ 54,995	\$ 2,000			\$ -	\$ 2,000
Administrative Costs Applied to Programs		\$ 275,116	\$ 275,116	\$ 305,420			\$ -	\$ 305,420
Total		\$ 7,265,276	\$ 7,332,254	\$ 7,679,932	\$ 414,656	\$ 347,678	\$ 48,665	\$ 7,631,267
					5.7%	4.7%		
Net Over/(Under) Budget		\$ (28,229)	\$ 79,952	\$ 288				\$ 8,815

Final v. Draft I comparison

Salary increase due to summer program and other adjustments

Benefits decrease due to rate reductions

Adjustments of rent and van lease/purchase

Increase due to additional services

Administration and NSSED District Services

FINAL NSSED FY2011 Budget (Presented to Governing Board on July 14, 2010)							Changes	Draft I
								Presented to Governing Board on April 14, 2010 (Alice Koshaba)
Administration/District Services	FY 2009 - 2010 Enrollment and Staffing Data		FY2011 Data		% Change FY2011/FY2010			
	Budgeted Enroll/Staffing (Submitted May 2009)	Proj. YE Enroll/Staffing (Prelim March 2010)	Budgeted Enroll/Staffing (As of June 1, 2010)	Budget	Proj Actual			Budgeted Enroll/Staffing (Prelim March 2010)
Member District General Enrollment	38,117	38,977	38,977	860	0	-	-	38,977
				2.3%	0.0%			
Staffing								
Certified Positions	\$9,000	11.40	11.26	10.22	-1.18	-1.04	-	10.22
Non-Certified Positions	\$3,600	23.68	23.68	22.50	-1.18	-1.18	-	22.50
Total	35.08	34.94	32.72	-2.36	-2.22	-	-	32.72
				-7.2%	-6.4%			
		FY 2009 - 2010 Budget Data		FY2011 Budget Data		% Change FY2011/FY2010		FY2011 Budget
		FY2010 Budget	FY2010 Projected Actual	(As of June 1, 2010)	Budget	Proj Actual		Prelim March 2010
Revenue Sources								
General Assessment/District Service Fees	\$	1,346,240	\$ 1,428,945	\$ 1,428,945			-	\$ 1,428,945
Interest Income	\$	100,000	\$ 72,000	\$ 65,000			-	\$ 65,000
Rental Income, Alter House	\$	60,942	\$ 57,000	\$ 58,555			130	\$ 58,425
State Personnel Reimbursement 85%	\$	204,147	\$ 231,498	\$ 158,600			(38,449)	\$ 197,049
State Transportation Reimbursement	\$	230,000	\$ 230,000	\$ 230,000			-	\$ 230,000
IDEA Flowthrough	\$	885,136	\$ 885,136	\$ 1,042,585			157,449	\$ 885,136
ARRA Funds for Professional Development	\$	150,000	\$ 150,000	\$ 150,000			-	\$ 150,000
ARRA Funds DHS (111 1459 4870)	\$	-	\$ -	\$ 10,000			10,000	\$ -
LICA Administrative Fee	\$	140,000	\$ 129,668	\$ 130,000			-	\$ 130,000
Administrative Costs Applied to Prog/Serv.	\$	1,630,440	\$ 1,630,440	\$ 1,616,269			(14,171)	\$ 1,630,440
Total	\$	4,746,905	\$ 4,814,687	\$ 4,889,953	\$ 4,889,953	\$ 4,889,953	\$ 114,958	\$ 4,774,995
					0.6%	-0.8%		
Expenditures								
Salaries	\$	2,724,450	\$ 2,780,909	\$ 2,664,247			25,540.28	\$ 2,638,706
Benefits	\$	945,654	\$ 983,152	\$ 938,192			(35,852.03)	\$ 974,074
Purchased Services	\$	967,006	\$ 864,351	\$ 924,744			39,672.19	\$ 885,072
Supplies	\$	225,430	\$ 214,855	\$ 212,790			2,810.00	\$ 209,980
Capital Outlay	\$	80,500	\$ 68,000	\$ 56,000			-	\$ 56,000
Other	\$	3,275	\$ 2,804	\$ 2,775			(1,000.00)	\$ 3,775
Total	\$	4,946,355	\$ 4,914,071	\$ 4,798,747	\$ 4,798,747	\$ 4,798,747	\$ 31,140	\$ 4,767,607
					-1.6%	-1.0%		
Net Over/(Under) Budget	\$	(199,450)	\$ (95,384)	\$ 91,206				\$ 7,388

Final v. Draft I comparison	
ARRA DHS grant award	ARRA DHS grant award
Benefits decrease due to rate reductions	ARRA DHS grant award
Telecommunications lease and construction management (offset by grant award)	ARRA DHS grant award
ARRA DHS grant award	ARRA DHS grant award

FY2011 Budget: Section Two

UNIT/CONTRACTUAL and SUMMER SCHOOL

NSSSED/NSSRA Joint Summer School

FINAL NSSSED FY2011 Budget (Presented to Governing Board on July 14, 2010)						Changes	Draft I
NSSSED/NSSRA Joint Summer School							Presented to Governing Board on April 14, 2010 (Alice Koshaba)
	FY 2009 - 2010 Budget Data		FY2011 Data	% Change FY2011/FY2010			FY2011 Data
	FY2010 Budget	FY2010 Projected Actual	(As of June 1, 2010)	Budget	Proj Actual		(Prelim March 2010)
Revenue Sources							
Tuition	\$ 215,342	\$ 258,333	\$ 618,119			\$ -	\$ 618,119
NSSRA Billing	\$ 178,295	\$ 59,508	\$ 59,585			\$ 77	\$ 59,508
State Personnel Reimbursement	\$ 112,153	\$ 82,049	\$ 73,844			\$ 0	\$ 73,844
Total	\$ 505,790	\$ 399,890	\$ 751,548	\$ 245,758	\$ 351,658	\$ 77	\$ 751,471
				48.6%	87.9%		
Expenditures							
Salaries	\$ 713,604	\$ 498,455	\$ 570,391			\$ 0	\$ 570,391
Benefits	\$ 48,511	\$ 39,955	\$ 44,491			\$ -	\$ 44,491
Purchased Services	\$ 117,078	\$ 17,351	\$ 125,000			\$ -	\$ 125,000
Supplies	\$ 4,600	\$ 807	\$ 4,600			\$ -	\$ 4,600
Total	\$ 883,793	\$ 556,568	\$ 744,482	\$ (139,311)	\$ 187,914	\$ 0	\$ 744,482
				-15.8%	33.8%		
Net Over/(Under) Budget	\$ (378,003)	\$ (156,678)	\$ 7,066				\$ 6,990

FY2011 Budget: Section Three

State/Federal Funding and TRS On Behalf

State/Federal Funding; TRS on Behalf

FINAL NSSED FY2011 Budget (Presented to Governing Board on July 14, 2010)							Changes	Draft I Presented to Governing Board on April 14, 2010 (Alice Koshaba)
Aspire/Parent Mentor/ARRA & IDEA Flowthrough/TRS on Behalf				2009 - 2010 Enrollment and Staffing Data		FY2011 Data	% Change FY2011/FY2010	
	Budgeted Enroll/Staffing (Submitted May 2009)	Proj. YE Enroll/Staffing (Prelim January 2010)	Budgeted Enroll/Staffing (As of June 1, 2010)	Budget	Proj Actual		Budgeted Enroll/Staffing (Prelim March 2010)	
Staffing								
Certified Positions	9000	0.3	0.3	0.0	-0.3	-0.3	0.00	0.0
Non-Certified Positions	3600	0.8	0.8	0.8	0.0	0.0	0.60	0.2
Total	1.1	1.1	0.8	-0.3	-0.3		0.60	0.20
				-27.3%	-27.3%			
Revenue Sources				FY 2009 - 2010 Budget Data		FY2011 Data	% Change FY2011/FY2010	
	FY2010 Budget	FY2010 Projected Actual	(As of June 1, 2010)	Budget	Proj Actual		FY2011 Data (Prelim March 2010)	
ASPIRE Grant	\$ 602,090	\$ 602,090	\$ 364,707	\$ 28,577	\$ 336,130		\$ 336,130	
Parent Mentor Grant	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ 30,000		\$ 30,000	
State Personnel Reimbursement	85% \$ 4,861	\$ 3,136	\$ 3,213	\$ 391	\$ 2,822		\$ 2,822	
Administrative Costs (Parent Mentor)			\$ 14,136	\$ 14,136				
IDEA Flowthrough	\$ 4,552,373	\$ 4,552,373	\$ 5,202,024	\$ 649,651	\$ 4,552,373		\$ 4,552,373	
ARRA Flowthrough	\$ 7,866,255	\$ 7,616,255	\$ 250,000	\$ -	\$ 250,000		\$ 250,000	
ARRA Preschool Flowthrough	\$ 298,628	\$ 298,628	\$ 100,000	\$ 100,000	\$ -		\$ -	
ARRA DHS Flowthrough			\$ 65,000	\$ 65,000	\$ -		\$ -	
State TRS On Behalf Journal Entry	\$ 1,869,000	\$ 2,200,000	\$ 2,244,000	\$ -	\$ 2,244,000		\$ 2,244,000	
Total	\$ 15,223,207	\$ 15,302,482	\$ 8,273,080	\$ 857,755	\$ 7,415,325			
Expenditures								
Salaries	\$ 63,422	\$ 63,422	\$ 36,227	\$ 27,396	\$ 7,831		\$ 7,831	
Benefits	\$ 23,873	\$ 23,873	\$ 28,851	\$ 15,355	\$ 13,296		\$ 13,296	
Purchased Services	\$ 189,206	\$ 220,405	\$ 128,538	\$ 352	\$ 128,186		\$ 128,186	
Supplies	\$ 1,000	\$ 750	\$ 2,000	\$ -	\$ 2,000		\$ 2,000	
ASPIRE Reimbursement to Participating Districts	\$ 359,450	\$ 326,775	\$ 217,640	\$ -	\$ 217,640		\$ 217,640	
IDEA Flowthrough Disbursement to LEA's	\$ 4,552,373	\$ 4,552,373	\$ 5,202,024	\$ 649,651	\$ 4,552,373		\$ 4,552,373	
ARRA Flowthrough Disbursement to LEA's	\$ 7,866,255	\$ 7,616,255	\$ 250,000	\$ -	\$ 250,000		\$ 250,000	
ARRA Preschool Disbursement to LEA's	\$ 298,628	\$ 298,628	\$ 100,000	\$ 100,000	\$ -		\$ -	
ARRA DHS Disbursement to LEA's			\$ 65,000	\$ 65,000	\$ -		\$ -	
State TRS On Behalf Journal Entry	\$ 1,869,000	\$ 2,200,000	\$ 2,244,000	\$ -	\$ 2,244,000		\$ 2,244,000	
Total	\$ 15,223,207	\$ 15,302,482	\$ 8,273,080	\$ 857,755	\$ 7,415,325			
Net Over/(Under) Budget	\$ -	\$ -	\$ -	\$ -	\$ (0)			
Final v. Draft I comparison								
Added Salary for Parent Mentor grant								
Added benefits for Parent Mentor grant								
WC and Unemployment adjustments								
Increased IDEA district share								
Added ARRA pre-school district share								
Added ARRA DHS disbursements to non member districts								

Total Of Programs, Services and Grants

FINAL NSSED FY2011 Budget (Presented to Governing Board on July 14, 2010)						Changes	Draft I
							Presented to Governing Board on April 14, 2010 (Alice Koshaba)
Total of programs Services and Grants	FY 2009 - 2010 Enrollment and Staffing Data		FY2011 Data		% Change FY2011/FY2010		
	Budgeted Enroll/Staffing (Submitted May 2009)	Proj. YE Enroll/Staffing (Prelim March 2010)	Budgeted Enroll/Staffing (As of June 1, 2010)	Budget	Proj Actual		Budgeted Enroll/Staffing (Prelim March 2010)
Student Enrollment	472.0	483.2		451.0			
Staffing							
Certified Positions	196.90	196.34		181.15		0.30	180.85
Non-Certified Positions	368.78	361.32		350.44		0.60	349.84
Total	565.68	557.66		531.59		0.90	530.69
	FY 2009 - 2010 Budget Data		FY2011 Budget Data		% Change FY2011/FY2010		FY2011 Data
	FY2010 Budget	FY2010 Projected Actual	(As of June 1, 2010)	Budget	Proj Actual		(Prelim March 2010)
Revenue Sources							
General Assessment/District Service Fees	\$ 1,346,240	\$ 1,428,945	\$ 1,428,945			-	\$ 1,428,945
Interest Income	\$ 100,000	\$ 72,000	\$ 72,000			-	\$ 65,000
Rental Income, Alter House	\$ 60,942	\$ 57,000	\$ 58,555			130.00	\$ 58,425
Sublease District 225			\$ 26,000			26,000.00	
Tuition	\$ 14,467,397	\$ 14,927,709	\$ 14,488,591			7,894.31	\$ 14,480,697
LEA Unit and Contract Billings	\$ 12,324,222	\$ 11,912,457	\$ 11,971,710			172,380.34	\$ 11,799,330
NSSED/NSSRA Joint Summer School	\$ 393,637	\$ 317,841	\$ 317,704			77.00	\$ 677,627
State Personnel Reimbursement	\$ 3,021,774	\$ 3,212,611	\$ 2,726,704			(146,622.60)	\$ 2,873,327
State Transportation Reimbursement	\$ 230,000	\$ 230,000	\$ 230,000			-	\$ 230,000
Lunch Reimbursement, Local, State, Federal	\$ -	\$ -	\$ 36,951			9,243.85	\$ 27,707
ASPIRE Grant	\$ 602,090	\$ 602,090	\$ 364,707			28,577.14	\$ 336,130
Parent Mentor Grant	\$ 30,000	\$ 30,000	\$ 30,000			-	\$ 30,000
DHS Step Grant			\$ 25,700			25,699.97	
DHS Transition Grant			\$ 62,874			62,874.23	
IDEA Flowthrough (Disbursed to LEA's)	\$ 4,552,373	\$ 4,552,373	\$ 5,202,024			649,651.46	\$ 4,552,373
IDEA NSSED	\$ 3,191,194	\$ 3,121,992	\$ 3,123,048			198,124.97	\$ 2,924,923
IDEA Pre-school NSSED			\$ 199,228			3,997.13	\$ 195,231
ARRA Flowthrough (Disbursed to LEA's)	\$ 7,866,255	\$ 7,616,255	\$ 250,000			-	\$ 250,000
ARRA NSSED	\$ 150,000	\$ 150,000	\$ 150,000			-	\$ 150,000
ARRA Preschool (Disbursed to LEA's)	\$ 298,628	\$ 298,628	\$ 100,000			100,000.00	
ARRA DHS (Disbursed to non LEA's)			\$ 65,000			65,000.00	
ARRA DHS NSSED			\$ 10,000			9,999.56	
Learn and Serve Grant			\$ 21,020			21,020.00	
State TRS On Behalf Journal Entry	\$ 1,869,000	\$ 2,200,000	\$ 2,244,000			-	\$ 2,244,000
LICA Administrative Fee	\$ -	\$ -	\$ 130,000			-	\$ 130,000
Miscellaneous	\$ 225,802	\$ 205,737	\$ -			(64,000.00)	\$ 64,000
Administrative Cost Applied to Programs	\$ 1,630,440	\$ 1,630,440	\$ 1,630,404			(35.52)	\$ 1,630,440
Total	\$ 52,359,994	\$ 52,566,078	\$ 45,318,166	(7,041,828)	(7,247,912)	\$ 1,170,012	\$ 44,148,155
				-13%	-14%		
Expenditures							
Salaries	\$ 25,557,010	\$ 25,048,455	\$ 24,803,314			\$ 161,914	\$ 24,641,400
Benefits	\$ 7,690,481	\$ 7,589,538	\$ 7,517,407			\$ (75,463)	\$ 7,592,870
Purchased Services	\$ 2,439,691	\$ 2,502,544	\$ 2,376,982			\$ 232,927	\$ 2,144,055
Supplies	\$ 605,789	\$ 603,777	\$ 616,213			\$ 9,819	\$ 606,394
Capital Outlay	\$ 231,949	\$ 228,054	\$ 182,964			\$ (485)	\$ 183,449
Other	\$ 111,637	\$ 103,199	\$ 13,142			\$ (1,000)	\$ 14,142
IDEA Flowthrough (Disbursed to LEA's)	\$ 4,552,373	\$ 4,552,373	\$ 5,202,024			\$ 649,651	\$ 4,552,373
ARRA Flowthrough (Disbursed to LEA's)	\$ 7,866,255	\$ 7,616,255	\$ 250,000			\$ -	\$ 250,000
ARRA DHS (Disbursed to non LEA's)			\$ 65,000			\$ 65,000	
ARRA Preschool (Disbursed to LEA's)	\$ 298,628	\$ 298,628	\$ 100,000			\$ 100,000	\$ -
ASPIRE (Disbursed to non LEA's)	\$ 359,450	\$ 326,775	\$ 217,640			\$ -	\$ 217,640
State TRS On Behalf Journal Entry	\$ 1,869,000	\$ 2,200,000	\$ 2,244,000			\$ -	\$ 2,244,000
Administrative Cost Applied to Programs	\$ 1,630,440	\$ 1,630,440	\$ 1,630,404			\$ (36)	\$ 1,630,440
Total	\$ 53,212,703	\$ 52,700,038	\$ 45,219,091	(7,993,612)	(7,480,947)	\$ 1,142,328	\$ 44,076,763
				-15%	-14%		
Net Over/Under Budget	\$ (852,709)	\$ (133,960)	\$ 99,075				\$ 71,391

Member District Rates: FY2010 and FY2011

Summary of Proposed Fees/Rates for Services Provided to Member Districts					
	FY2010	FY2011	Change	Percent Change	
Administrative Fees					
General Assessment	\$ 24.40	\$ 24.40	\$ -	0.0%	
District Services	\$ 19.50	\$ 19.50	\$ -	0.0%	
Tuition Rates					
NSA	\$ 35,183	\$ 35,600	\$ 417	1.2%	
ECP - Half Day	\$ 16,870	\$ 16,870	\$ -	0.0%	
ECP - Full Day	\$ 32,575	\$ 32,575	\$ -	0.0%	
ELS	\$ 29,329	\$ 29,769	\$ 440	1.5%	
ELS Transition	\$ 34,129	\$ 34,641	\$ 512	1.5%	
Summer Programs					
NSSD/NSSRA Summer Program	\$ 1,503	\$ 1,563	\$ 60	4.0%	
ELS Transition Summer Program	\$ 1,485	\$ 1,544	\$ 59	4.0%	
LEA Unit and Contractual Billings					
Based on certified union contract that provides for 2.8% salary increases, health insurance premiums to increase 3.3% on average and personnel reimbursement projected to decline by 15%, a 5% increase in billings is anticipated.					
Summary of Change in Cost per Student by Program					
	FY2010	FY2011	Change	Percent Change	
NSA	\$ 50,806	\$ 50,860	\$ 54	0.1%	
ECP Programs	\$ 31,526	\$ 34,570	\$ 3,044	9.7%	
ELS Programs	\$ 36,461	\$ 35,489	\$ (973)	-2.7%	
All Program Average	\$ 39,605	\$ 40,236	\$ 632	1.6%	

Replaced
on
7/12/2010

NSA and Administrative Center Building Project

FINAL NSED FY2011 Budget (Presented to Governing Board on July 14, 2010)						Draft I
NSA and Admin Center Building Project	FY2009 Actual	FY2010 Budget	FY2010 Projected Actual	FY2011 Data	Actual and Projected Total Project Costs	Governing Board on April 14, 2010 (Alice Koshaba)
Revenue Sources						
Member District Contributions		\$ 16,100,000	\$ 16,100,000			\$ -
Interest Income		\$ 110,000	\$ 25,000	\$ 2,000		\$ 2,000
Total	\$ -		\$ 16,125,000	\$ 2,000	\$ 16,127,000	\$ 2,000
Expenditures						
Admin Remodeling	\$ 51,300	\$ 967,224	\$ 970,000	\$ 2,734,234		\$ 2,761,234
NSA Building	\$ 1,080,435	\$ 10,887,862	\$ 10,500,000			
ECCIL Costs	\$ 5,080		\$ 56,000	\$ 38,208		
ECCIL Rent			\$ 131,000			
Capital Outlay	\$ 8,793					
Architect/Construction Management Fees	\$ 23,166		\$ 313,000	\$ 188,784		\$ 200,000
Total	\$ 1,168,774	\$ 11,855,086	\$ 11,970,000	\$ 2,961,226	\$ 16,100,000	\$ 2,961,234
Net Over/(Under) Budget	\$ (1,168,774)		\$ 4,155,000		\$ 27,000	\$ (2,959,234)

Committed to providing outstanding programming and services while being fiscally responsible

Questions

Comments

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2010 - June 30, 2011

Balanced budget, no deficit
reduction plan is required.

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

District Name: Northern Suburban Special Education District
District RCDT No: 34-049-8040-60 6001

Budget of Northern Suburban Special Education District, County of Lake,
State of Illinois, for the Fiscal Year beginning July 1, 2010 and ending June 30, 2011.

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

AND WHEREAS a public hearing was held as to such budget on the _____ day of _____, 20____,
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied
with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:
Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be

beginning July 1, 2010 and ending June 30, 2011.

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and expenditures from
each be and the same is hereby adopted as the budget of this school district for said fiscal year.

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this _____
day of _____, 20____ by a roll call vote of _____ Yeas, and _____ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required
by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 31,
whichever comes first. Budgets are submitted to: www.isbe.net/sfms/budget/2010/budget.htm. The electronic version does
not require member signatures.

	A	B	C	D	E	F	G	H	I	J	K	L
1	[See page 29 for references]		(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, 2009 ¹		2,296,075									
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	28,862,345	0	0	0	0	2,000	0	0	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	2,957,691	0	0	0	0	0	0	0	0	
8	FEDERAL SOURCES	4000	9,623,726	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues		41,443,762	0	0	0	0	2,000	0	0	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	2,244,000									
11	Total Receipts/Revenues		43,687,762	0	0	0	0	2,000	0	0	0	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	17,774,627				0					
14	SUPPORT SERVICES	2000	17,691,260	0		0	0	2,961,234		0	0	
15	COMMUNITY SERVICES	3000	44,136	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	5,834,664	0	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	0	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures		41,344,687	0	0	0	0	2,961,234		0	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	2,244,000	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		43,588,687	0	0	0	0	2,961,234		0	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		99,075	0	0	0	0	(2,959,234)	0	0	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment or Abatement of the Working Cash Fund	7110										
27	Transfer of Working Cash Fund Interest	7120										
28	Transfer Among Funds	7130	1,630,404									
29	Transfer of Interest	7140										
30	Transfer from Capital Projects Fund to O&M Fund	7150										
31	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160										
32	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ³ Proceeds to Debt Service Fund	7170										
33	SALE OF BONDS (7200)											
34	Principal on Bonds Sold ⁴	7210										
35	Premium on Bonds Sold	7220										
36	Accrued Interest on Bonds Sold	7230										
37	Sale or Compensation for Fixed Assets ⁵	7300										
38	Transfer to Debt Service to Pay Principal on Capital Leases	7400										
39	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500										
40	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600										
41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700										
42	Transfer to Capital Projects Fund	7800										
43	ISBE Loan Proceeds	7900										
44	Other Sources Not Classified Elsewhere	7990										
45	Total Other Sources of Funds		1,630,404	0	0	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	[See page 29 for references]		(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	
46	OTHER USES OF FUNDS (8000)											
48	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
49	Abolishment or Abatement of the Working Cash Fund	8110							0			
50	Transfer of Working Cash Fund Interest	8120							0			
51	Transfer Among Funds	8130	1,630,404									
52	Transfer of Interest ⁶	8140										
53	Transfer from Capital Projects Fund to O&M Fund	8150						0				
54	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160									0	
55	Transfer of Excess Accumulated Fire Prev & Safety Bond ³ and Int Proceeds to Debt Service Fund	8170									0	
56	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400										
57	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500										
58	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600										
59	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700										
60	Transfer to Capital Projects Fund	8800										
61	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
62	Other Uses Not Classified Elsewhere	8990										
63	Total Other Uses of Funds		1,630,404	0	0	0	0	0	0	0	0	0
64	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	0
65	ESTIMATED ENDING FUND BALANCE June 30, 2010		2,395,150	0	0	0	0	(2,959,234)	0	0	0	0

66	SUMMARY OF EXPENDITURES (by Major Object)											
67			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
68	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
69	Object Name											
71	Salaries	100	24,803,313	0		0		0		0	0	24,803,313
72	Employee Benefits	200	7,517,406	0		0	0	0		0	0	7,517,406
73	Purchased Services	300	2,704,257	0	0	0		200,000		0	0	2,904,257
74	Supplies & Materials	400	616,213	0		0		0		0	0	616,213
75	Capital Outlay	500	182,964	0		0		2,761,234		0	0	2,944,198
76	Other Objects	600	5,520,534	0	0	0	0	0		0	0	5,520,534
77	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
78	Termination Benefits	800	0	0		0		0		0	0	0
79	Total Expenditures		41,344,687	0	0	0	0	2,961,234		0	0	44,305,921

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K	L
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	BEGINNING CASH BALANCE ON HAND July 1, 2009 ⁷		2,296,075									
4	Total Direct Receipts & Other Sources ⁸		43,074,166	0	0	0	0	2,000	0	0	0	
5	OTHER RECEIPTS											
6	Interfund Loans Payable (Loans from Other Funds)	411										
7	Interfund Loans Receivable (Repayment of Loans)	141										
8	Notes and Warrants Payable	433										
9	Other Current Assets	199										
10	Total Other Receipts		0	0	0	0	0	0	0	0	0	
11	Total Direct Receipts, Other Sources, & Other Receipts		43,074,166	0	0	0	0	2,000	0	0	0	
12	Total Amount Available		45,370,241	0	0	0	0	2,000	0	0	0	
13	Total Direct Disbursements & Other Uses ⁹		42,975,091	0	0	0	0	2,961,234	0	0	0	
14	OTHER DISBURSEMENTS											
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141										
16	Interfund Loans Payable (Repayment of Loans)	411										
17	Notes and Warrants Payable	433										
18	Other Current Liabilities	499										
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0	
20	Total Direct Disbursements, Other Uses, & Other Disbursements		42,975,091	0	0	0	0	2,961,234	0	0	0	
21	ENDING CASH BALANCE ON HAND June 30, 2010 ⁷		2,395,150	0	0	0	0	(2,959,234)	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	RECEIPTS/REVENUES FROM LOCAL SOURCES											
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY											
5	Designated Purposes Levies ¹¹	-										
6	Leasing Purposes Levy ¹²	1130										
7	Special Education Purposes Levy	1140										
8	FICA and Medicare Only Levies	1150										
9	Area Vocational Construction Purposes Levy	1160										
10	Summer School Purposes Levy	1170										
11	Other Tax Levies (Describe & Itemize)	1190										
12	Total Ad Valorem Taxes Levied by District		0	0	0	0	0	0	0	0	0	
13	PAYMENTS IN LIEU OF TAXES											
14	Mobile Home Privilege Tax	1210										
15	Payments from Local Housing Authority	1220										
16	Corporate Personal Property Replacement Taxes ¹³	1230										
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290										
18	Total Payments in Lieu of Taxes		0	0	0	0	0	0	0	0	0	
19	TUITION ¹⁴											
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	677,704									
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	18,286,494									
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	Total Tuition		20,393,143									
41	TRANSPORTATION FEES											
42	Regular Transportation Fees from Pupils or Parents (In State)	1411										
43	Regular Transportation Fees from Other Districts (In State)	1412										
44	Regular Transportation Fees from Other Sources (In State)	1413										
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415										
46	Regular Transportation Fees from Other Sources (Out of State)	1416										
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421										
48	Summer School Transportation Fees from Other Districts (In State)	1422										
49	Summer School Transportation Fees from Other Sources (In State)	1423										
50	Summer School Transportation Fees from Other Sources (Out of State)	1424										
51	CTE Transportation Fees from Pupils or Parents (In State)	1431										
52	CTE Transportation Fees from Other Districts (In State)	1432										
53	CTE Transportation Fees from Other Sources (In State)	1433										
54	CTE Transportation Fees from Other Sources (Out of State)	1434										
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441										
56	Special Education Transportation Fees from Other Districts (In State)	1442										
57	Special Education Transportation Fees from Other Sources (In State)	1443										
58	Special Education Transportation Fees from Other Sources (Out of State)	1444										
59	Adult Transportation Fees from Pupils or Parents (In State)	1451										
60	Adult Transportation Fees from Other Districts (In State)	1452										
61	Adult Transportation Fees from Other Sources (In State)	1453										
62	Adult Transportation Fees from Other Sources (Out of State)	1454										
63	Total Transportation Fees					0						
64	EARNINGS ON INVESTMENTS											
65	Interest on Investments	1510	65,000					2,000				
66	Gain or Loss on Sale of Investments	1520										
67	Total Earnings on Investments		65,000	0	0	0	0	2,000	0	0	0	
68	FOOD SERVICE											
69	Sales to Pupils - Lunch	1611	15,840									
70	Sales to Pupils - Breakfast	1612										
71	Sales to Pupils - A la Carte	1613										

1	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		15,840								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
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	Total District/School Activity Income		0	0							
83	TEXTBOOK INCOME										
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	Total Textbooks		0								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910	84,555								
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940	130,000								
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991	8,173,807								
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993									
107	Other Local Revenues (Describe & Itemize)	1999						0			
108	Total Other Revenue from Local Sources		8,388,362	0	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	28,862,345	0	0	0	0	2,000	0	0	0
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001									
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	Total Unrestricted Grants-In-Aid		0	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100									
125	Special Education - Extraordinary	3105									
126	Special Education - Personnel	3110	2,726,704								
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	Total Special Education		2,726,704	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
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	Total Career and Technical Education		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
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Ed Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		0				0				
145	State Free Lunch & Breakfast	3360	987								
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500									
152	Transportation - Special Education	3510	230,000								
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		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	Total Restricted Grants-In-Aid		2,957,691	0	0	0	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	2,957,691	0	0	0	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from Fed. Govt.		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
186	TITLE V										
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	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	20,124								
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	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		20,124				0				
201	TITLE I										
202	Title I - Low Income	4300									
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Comprehensive School Reform	4332									
205	Title I - Reading First	4334									
206	Title I - Even Start	4335									
207	Title I - Reading First SEA Funds	4337									

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
208	Title I - Migrant Education	4340									
209	Title I - Other (Describe & Itemize)	4399									
210	Total Title I		0	0		0	0				
211	TITLE IV										
212	Title IV - Safe & Drug Free Schools - Formula	4400									
213	Title IV - 21st Century	4421									
214	Title IV - Other (Describe & Itemize)	4499									
215	Total Title IV		0	0		0	0				
216	FEDERAL - SPECIAL EDUCATION										
217	Federal Special Education - Preschool Flow-Through	4600	199,228								
218	Federal Special Education - Preschool Discretionary	4605									
219	Federal Special Education - IDEA Flow Through/Low Incidence	4620	8,325,072								
220	Federal Special Education - IDEA Room & Board	4625									
221	Federal Special Education - IDEA Discretionary	4630	394,707								
222	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
223	Total Federal Special Education		8,919,008	0		0	0				
224	CTE - PERKINS										
225	CTE - Perkins-Title III E Tech Prep	4770									
226	CTE - Other (Describe & Itemize)	4799									
227	Total CTE - Perkins		0	0			0				
228	Federal - Adult Education	4810									
229	General State Aid - Education Stabilization	4850									
230	Title I - Low Income	4851									
231	Title I - Neglected, Private	4852									
232	Title I - Delinquent, Private	4853									
233	Title I - School Improvement (Part A)	4854									
234	Title I - School Improvement (Part G)	4855									
235	IDEA - Part B - Preschool	4856	100,000								
236	IDEA - Part B - Flow-Through	4857	400,000								
237	Title IID - Technology-Formula	4860									
238	Title IID - Technology - Competitive	4861									
239	McKinney -Vento Homeless Education	4862									
240	Child Nutrition Equipment Assistance	4863									
241	Impact Aid Formula Grants	4864									
242	Impact Aid Competitive Grants	4865									
243	Qualified Zone Academy Bond Tax Credits	4866									
244	Qualified School Construction Bond Credits	4867									
245	Build America Bond Tax Credits	4868									
246	Build America Bond Interest Reimbursement	4869									
247	Other ARRA Funds - I	4870	75,000								
248	Other ARRA Funds - II	4871									
249	Other ARRA Funds - III	4872									
250	Other ARRA Funds - IV	4873									
251	Other ARRA Funds - V	4874									
252	Other ARRA Funds - VI	4875									
253	Other ARRA Funds - VII	4876									
254	Other ARRA Funds - VIII	4877									
255	Other ARRA Funds - IX	4878									
256	Other ARRA Funds - X	4879									
257	Other ARRA Funds - XI	4880									
258	Total Stimulus Programs		575,000	0	0	0	0	0		0	0
259	Advanced Placement Fee/International Baccalaureate	4904									
260	Emergency Immigrant Assistance	4905									
261	Title III - English Language Acquisition	4909									
262	Learn & Serve America	4910	21,020								
263	McKinney Education for Homeless Children	4920									
264	Title II - Eisenhower - Professional Development Formula	4930									
265	Title II - Teacher Quality	4932									
266	Federal Charter Schools	4960									
267	Medicaid Matching Funds - Administrative Outreach	4991									
268	Medicaid Matching Funds - Fee-For-Service Program	4992									
269	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998	88,574								
270	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		9,623,726	0	0	0	0	0		0	0
271	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	9,623,726	0	0	0	0	0	0	0	0
272	TOTAL DIRECT RECEIPTS/REVENUES		41,443,762	0	0	0	0	2,000	0	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
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100									0
6	Pre-K Programs	1125									0
7	Special Education Programs (Functions 1200 - 1220)	1200	11,200,235	4,246,902	431,685	134,823	119,010	2,000			16,134,654
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	850,970	285,380	29,169	30,910					1,196,430
13	Interscholastic Programs	1500									0
14	Summer School Programs	1600	406,820	31,623	500	4,600					443,543
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	Total Instruction¹⁴	1000	12,458,024	4,563,906	461,354	170,333	119,010	2,000	0	0	17,774,627
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	849,180	112,765	8,282	1,120					971,347
36	Guidance Services	2120	13,053	179	0	0					13,232
37	Health Services	2130	2,668,792	797,270	53,601	37,795	3,515				3,560,973
38	Psychological Services	2140	2,043,516	265,344	28,399	6,445	0				2,343,704
39	Speech Pathology & Audiology Services	2150	1,638,200	262,620	64,064	7,000	0				1,971,884
40	Other Support Services - Pupils (Describe & Itemize)	2190									0
41	Total Support Services - Pupil	2100	7,212,740	1,438,178	154,346	52,360	3,515	0	0	0	8,861,139
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	62,544	26,193	145,103	1,400					235,240
44	Educational Media Services	2220	67,955	24,439	1,624	31,900					125,918
45	Assessment & Testing	2230									0
46	Total Support Services - Instructional Staff	2200	130,499	50,632	146,727	33,300	0	0	0	0	361,158
47	Support Services - General Administration										
48	Board of Education Services	2310			500	8,000					8,500
49	Executive Administration Services	2320	324,790	108,116	24,108	5,600	1,000	200			463,814
50	Special Area Administration Services	2330	1,911,717	518,622	239,956	44,100	13,000	8,467			2,735,861
51	Tort Immunity Services	2360 - 2370									0
52	Total Support Services - General Administration	2300	2,236,507	626,737	264,564	57,700	14,000	8,667	0	0	3,208,175
53	Support Services - School Administration										
54	Office of the Principal Services	2410	1,011,538	248,961	35,943	27,025	939	400			1,324,805
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	Total Support Services - School Administration	2400	1,011,538	248,961	35,943	27,025	939	400	0	0	1,324,805

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	Support Services - Business										
58	Direction of Business Support Services	2510	215,423	67,994	191,204	200	25,000	300			500,122
59	Fiscal Services	2520	354,656	135,110	84,873	20,000	0	1,775			596,413
60	Operation & Maintenance of Plant Services	2540	306,992	122,921	687,128	182,650	7,000				1,306,690
61	Pupil Transportation Services	2550	216,293	88,119	92,124	12,300	0	0			408,836
62	Food Services	2560	23,398	4,520	5,563	24,745					58,227
63	Internal Services	2570									0
64	Total Support Services - Business	2500	1,116,762	418,664	1,060,891	239,895	32,000	2,075	0	0	2,870,287
65	Support Services - Central										
66	Direction of Central Support Services	2610	92,347	43,330	198,604	10,400					344,681
67	Planning, Research, Development & Evaluation Services	2620			6,000	0					6,000
68	Information Services	2630			10,962						10,962
69	Staff Services	2640	72,641	22,753	704						96,098
70	Data Processing Services	2660	444,858	88,859	36,538	24,200	13,500				607,955
71	Total Support Services - Central	2600	609,847	154,942	252,808	34,600	13,500	0	0	0	1,065,696
72	Other Support Services (Describe & Itemize)	2900									0
73	Total Support Services	2000	12,317,892	2,938,113	1,915,278	444,880	63,954	11,142	0	0	17,691,260
74	COMMUNITY SERVICES (ED)	3000	27,396	15,387	352	1,000					44,136
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)										
77	Payments for Regular Programs	4110									0
78	Payments for Special Education Programs	4120			327,272			5,507,392			5,834,664
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140									0
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
83	Total Payments to Districts and Other Govt Units (In-State)	4100			327,272			5,507,392			5,834,664
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	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
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	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
100	Payments to Other District & Govt Units (Out of State)	4400									0
101	Total Payments to Other District & Govt Units	4000			327,272			5,507,392			5,834,664
102	DEBT SERVICE (ED)										
103	Debt Service - Interest on Short-Term Debt										
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Ant Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt	5150									0
109	Total Debt Service - Interest on Short-Term Debt	5100						0			0

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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									0
111	Total Debt Service	5000						0			0
112	PROVISION FOR CONTINGENCIES (ED)	6000									0
113	Total Direct Disbursements/Expenditures		24,803,313	7,517,406	2,704,257	616,213	182,964	5,520,534	0	0	41,344,687
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										99,075
115											
116	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
117	SUPPORT SERVICES (O&M)										
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	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	0	0	0	0	0	0	0	0	0
129	COMMUNITY SERVICES (O&M)										
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
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	Total Payments to Other Govt Units (In-State)	4100			0			0			0
136	Payments to Other Govt Units (Out of State)	4400									0
137	Total Payments to Other District and Govt Unit	4000			0			0			0
138	DEBT SERVICE (O&M)										
139	Debt Service - Interest on Short-Term Debt										
140	Tax Anticipation Warrants	5110									0
141	Tax Anticipation Notes	5120									0
142	Corporate Personal Prop Replacement Tax Anticip Notes	5130									0
143	State Aid Anticipation Certificates	5140									0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0
146	Debt Service - Interest on Long-Term Debt										
147	Total Debt Service	5000						0			0
148	PROVISION FOR CONTINGENCIES (O&M)										
149	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
151											

	A	B	C	D	E	F	G	H	I	J	K
			(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
152	30 - DEBT SERVICE FUND (DS)										
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
154	DEBT SERVICE (DS)										
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	Total Debt Service - Interest On Short-Term Debt	5100						0			0
162	Debt Service - Interest on Long-Term Debt	5200									0
163	Debt Service - Payments of Principal on Long-Term Debt¹⁵ (Lease/Purchase Principal Retired)	5300									0
164	Debt Service Other (Describe & Itemize)	5400									0
165	Total Debt Service	5000			0			0			0
166	PROVISION FOR CONTINGENCIES (DS)	6000									0
167	Total Direct Disbursements/Expenditures				0			0			0
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
169											
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Other Support Services - Pupils (Describe & Itemize)	2190									0
173	Pupil Transportation Services	2550									0
174	Other Support Services (Describe & Itemize)	2900									0
175	Total Support Services	2000	0	0	0	0	0	0	0	0	0
176	COMMUNITY SERVICES (TR)	3000									0
177	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
178	Payments to Other Govt Units (In-State)										
179	Payments for Regular Program	4110									0
180	Payments for Special Education Programs	4120									0
181	Payments for Adult/Continuing Education Programs	4130									0
182	Payments for CTE Programs	4140									0
183	Payments for Community College Programs	4170									0
184	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
185	Total Payments to Other Govt Units (In-State)	4100			0			0			0
186	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
187	Total Payments to Other Districts & Govt Units	4000			0			0			0
188	DEBT SERVICE (TR)										
189	Debt Service - Interest on Short-Term Debt										
190	Tax Anticipation Warrants	5110									0
191	Tax Anticipation Notes	5120									0
192	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
193	State Aid Anticipation Certificates	5140									0
194	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
195	Total Debt Service - Interest On Short-Term Debt	5100						0			0
196	Debt Service - Interest on Long-Term Debt	5200									0
197	Debt Service - Payments of Principal on Long-Term Debt¹⁵ (Lease/Purchase Principal Retired)	5300									0
198	Debt Service - Other (Describe and Itemize)	5400									0
199	Total Debt Service	5000						0			0
200	PROVISION FOR CONTINGENCIES (TR)	6000									0
201	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
202	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
203											
204	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
205	INSTRUCTION (MR/SS)										
206	Regular Program	1100									0
207	Pre-K Programs	1125									0
208	Special Education Programs (Functions 1200-1220)	1200									0
209	Special Education Programs Pre-K	1225									0
210	Remedial and Supplemental Programs K-12	1250									0
211	Remedial and Supplemental Programs Pre-K	1275									0
212	Adult/Continuing Education Programs	1300									0
213	CTE Programs	1400									0
214	Interscholastic Programs	1500									0
215	Summer School Programs	1600									0
216	Gifted Programs	1650									0
217	Driver's Education Programs	1700									0
218	Bilingual Programs	1800									0
219	Truant Alternative & Optional Programs	1900									0
220	Total Instruction	1000		0							0
221	SUPPORT SERVICES (MR/SS)										
222	Support Services - Pupil										
223	Attendance & Social Work Services	2110									0
224	Guidance Services	2120									0
225	Health Services	2130									0
226	Psychological Services	2140									0
227	Speech Pathology & Audiology Services	2150									0
228	Other Support Services - Pupils (Describe & Itemize)	2190									0
229	Total Support Services - Pupil	2100		0							0
230	Support Services - Instructional Staff										
231	Improvement of Instruction Services	2210									0
232	Educational Media Services	2220									0
233	Assessment & Testing	2230									0
234	Total Support Services - Instructional Staff	2200		0							0
235	Support Services - General Administration										
236	Board of Education Services	2310									0
237	Executive Administration Services	2320									0
238	Special Area Administrative Services	2330									0
239	Claims Paid from Self Insurance Fund	2361									0
240	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
241	Unemployment Insurance Payments	2363									0
242	Insurance Payments (regular or self-insurance)	2364									0
243	Risk Management and Claims Services Payments	2365									0
244	Judgment and Settlements	2366									0
245	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
246	Reciprocal Insurance Payments	2368									0
247	Legal Service	2369									0
248	Total Support Services - General Administration	2300		0							0
249	Support Services - School Administration										
250	Office of the Principal Services	2410									0
251	Other Support Services - School Administration (Describe & Itemize)	2490									0
252	Total Support Services - School Administration	2400		0							0
253	Support Services - Business										

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
254	Direction of Business Support Services	2510									0
255	Fiscal Services	2520									0
256	Facilities Acquisition & Construction Services	2530									0
257	Operation & Maintenance of Plant Service	2540									0
258	Pupil Transportation Services	2550									0
259	Food Services	2560									0
260	Internal Services	2570									0
261	Total Support Services - Business	2500		0							0
262	Support Services - Central										
263	Direction of Central Support Services	2610									0
264	Planning, Research, Development & Evaluation Services	2620									0
265	Information Services	2630									0
266	Staff Services	2640									0
267	Data Processing Services	2660									0
268	Total Support Services - Central	2600		0							0
269	Other Support Services (Describe & Itemize)	2900									0
270	Total Support Services	2000		0							0
271	COMMUNITY SERVICES (MR/SS)	3000									0
272	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
273	Payments for Special Education Programs	4120									0
274	Payments for Vocational Education Programs	4140									0
275	Total Payments to Other Districts & Govt Units	4000		0							0
276	DEBT SERVICE (MR/SS)										
277	Debt Service - Interest on Short-Term Debt										
278	Tax Anticipation Warrants	5110									0
279	Tax Anticipation Notes	5120									0
280	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
281	State Aid Anticipation Certificates	5140									0
282	Other (Describe & Itemize)	5150									0
283	Total Debt Service	5000						0			0
284	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
285	Total Direct Disbursements/Expenditures			0				0			0
286	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
287											
288	60 - CAPITAL PROJECTS (CP)										
289	SUPPORT SERVICES (CP)										
290	Support Services - Business										
291	Facilities Acquisition & Construction Services	2530			200,000		2,761,234				2,961,234
292	Other Support Services (Describe & Itemize)	2900									0
293	Total Support Services	2000	0	0	200,000	0	2,761,234	0	0	0	2,961,234
294	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
295	Payments to Other Govt Units (In-State)										
296	Payments to Other Govt Units (In-State)	4100									0
297	Payment for Special Education Programs	4120									0
298	Payment for CTE Programs	4140									0
299	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
300	Total Payments to Other Districts & Govt Units	4000			0			0			0
301	PROVISION FOR CONTINGENCIES (CP)	6000									0
302	Total Direct Disbursements/Expenditures		0	0	200,000	0	2,761,234	0	0	0	2,961,234
303	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,959,234)
304											
305	70 WORKING CASH FUND (WC)										

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
306											

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
307	80 - TORT FUND (TF)										
308	SUPPORT SERVICES - GENERAL ADMINISTRATION										
309	Claims Paid from Self Insurance Fund	2361									0
310	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
311	Unemployment Insurance Payments	2363									0
312	Insurance Payments (regular or self-insurance)	2364									0
313	Risk Management and Claims Services Payments	2365									0
314	Judgment and Settlements	2366									0
315	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
316	Reciprocal Insurance Payments	2368									0
317	Legal Service	2369									0
318	Property Insurance (Building & Grounds)	2371									0
319	Vehicle Insurance (Transportation)	2372									0
320	Total Support Services - General Administration	2000	0	0	0	0	0	0	0	0	0
321	DEBT SERVICE (TF)										
322	Debt Service - Interest on Short-Term Debt										
323	Tax Anticipation Warrants	5110									0
324	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
325	Other Interest or Short-Term Debt	5150									0
326	Total Debt Service	5000						0			0
327	PROVISION FOR CONTINGENCIES (TF)										
328	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
329	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
330											
331	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
332	SUPPORT SERVICES (FP&S)										
333	Support Services - Business										
334	Facilities Acquisition & Construction Services	2530									0
335	Operation & Maintenance of Plant Service	2540									0
336	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
337	Other Support Services (Describe & Itemize)	2900									0
338	Total Support Services	2000	0	0	0	0	0	0	0	0	0
339	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
340	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
341	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
342	DEBT SERVICE (FP&S)										
343	Debt Service - Interest on Short-Term Debt										
344	Tax Anticipation Warrants	5110									0
345	Other Interest on Short-Term Debt	5150									0
346	Total Debt Service - Interest on Short-Term Debt	5100						0			0
347	Debt Service - Interest on Long-Term Debt	5200									0
348	Total Debt Service	5000						0			0
349	PROVISIONS FOR CONTINGENCIES (FP&S)										
350	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
351	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0