

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2011 - June 30, 2012

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

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

District Name: _____ Northwestern CUSD #2
District RCDT No: _____ 40-056-0020-2600-00

Budget of _____ Northwestern CUSD #2 _____, County of _____ Macoupin _____,
State of Illinois, for the Fiscal Year beginning _____ July 1, 2011 _____ and ending _____ June 30, 2012 _____.

WHEREAS the Board of Education of _____ Northwestern CUSD #2 _____,
County of _____ Macoupin _____, 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 _____ 21 _____ day of _____ September _____, 20 _____ 11 _____,
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, 2011 _____ and ending _____ June 30, 2012 _____.

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 _____ 21 _____
day of _____ September _____, 20 _____ 11 _____ 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/2012/budget.htm. The electronic version does not require member signatures.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
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, 2011¹		3,558,674	882,687	12,845	344,652	362,923	0	158,562	244,028	37,933	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	1,447,170	171,032	151,882	76,818	42,491	0	14,003	109,490	13,853	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
7	STATE SOURCES	3000	1,390,939	160,000	0	164,092	0	0	0	0	0	
8	FEDERAL SOURCES	4000	298,727	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues		3,136,836	331,032	151,882	240,910	42,491	0	14,003	109,490	13,853	
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		3,136,836	331,032	151,882	240,910	42,491	0	14,003	109,490	13,853	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	2,045,721				39,401					
14	SUPPORT SERVICES	2000	951,540	393,050		267,600	81,265	0		197,255	13,000	
15	COMMUNITY SERVICES	3000	60,285	0		0	4,715					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	113,000	0	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	148,519	56,106	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures		3,170,546	393,050	148,519	323,706	125,381	0		197,255	13,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		3,170,546	393,050	148,519	323,706	125,381	0		197,255	13,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(33,710)	(62,018)	3,363	(82,796)	(82,890)	0	14,003	(87,765)	853	
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										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ³ Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0	

	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	
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										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ³ and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2012		3,524,964	820,669	16,208	261,856	280,033	0	172,565	156,263	38,786	

82	SUMMARY OF EXPENDITURES (by Major Object)											
83			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
84	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
85	Object Name											
86	Salaries	100	1,990,113	97,000		170,500		0		0	0	2,257,613
87	Employee Benefits	200	409,985	20,050		26,100	125,381	0		0	0	581,516
88	Purchased Services	300	214,146	131,000	0	10,000		0		194,005	13,000	562,151
89	Supplies & Materials	400	245,397	132,500		61,000		0		750	0	439,647
90	Capital Outlay	500	124,905	12,500		0		0		2,500	0	139,905
91	Other Objects	600	186,000	0	148,519	56,106	0	0		0	0	390,625
92	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
93	Termination Benefits	800	0	0		0						0
94	Total Expenditures		3,170,546	393,050	148,519	323,706	125,381	0		197,255	13,000	4,371,457

SUMMARY OF CASH TRANSACTIONS

	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 ⁷		3,558,674	882,687	12,845	344,652	362,923	0	158,562	244,028	37,933
4	Total Direct Receipts & Other Sources ⁸		3,136,836	331,032	151,882	240,910	42,491	0	14,003	109,490	13,853
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		3,136,836	331,032	151,882	240,910	42,491	0	14,003	109,490	13,853
12	Total Amount Available		6,695,510	1,213,719	164,727	585,562	405,414	0	172,565	353,518	51,786
13	Total Direct Disbursements & Other Uses ⁹		3,170,546	393,050	148,519	323,706	125,381	0	0	197,255	13,000
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		3,170,546	393,050	148,519	323,706	125,381	0	0	197,255	13,000
21	ENDING CASH BALANCE ON HAND June 30, 2012 ⁷		3,524,964	820,669	16,208	261,856	280,033	0	172,565	156,263	38,786

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
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	1,039,753	135,032	146,882	67,518	22,539		13,503	108,190	13,503
6	Leasing Purposes Levy ¹²	1130	14,902								
7	Special Education Purposes Levy	1140	10,803								
8	FICA and Medicare Only Levies	1150					14,902				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		1,065,458	135,032	146,882	67,518	37,441	0	13,503	108,190	13,503
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	54,000	8,000	5,000		3,750				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		54,000	8,000	5,000	0	3,750	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES										
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									

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
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	12,500	3,000		1,300	1,300		500	1,300	350
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		12,500	3,000	0	1,300	1,300	0	500	1,300	350
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	27,000								
70	Sales to Pupils - Breakfast	1612	25,000								
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	2,500								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		54,500								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	2,412								
78	Admissions - Other	1719									
79	Fees	1720	5,700								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		8,112	0							
83	TEXTBOOK Income										
84	Rentals - Regular Textbooks	1811	14,000								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbooks		14,000								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910	205,000	25,000							
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940	18,000								
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									
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993									
107	Other Local Revenues (Describe & Itemize)	1999	15,600			8,000					
108	Total Other Revenue from Local Sources		238,600	25,000	0	8,000	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	1,447,170	171,032	151,882	76,818	42,491	0	14,003	109,490	13,853
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	1,101,412	160,000							
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	300								
121	Total Unrestricted Grants-In-Aid		1,101,712	160,000	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	51,750								
126	Special Education - Personnel	3110	67,000								
127	Special Education - Orphanage - Individual	3120	5,000								
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145	750								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		124,500	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	9,000								
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	1,374								
140	Total Career and Technical Education		10,374	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		0				0				
145	State Free Lunch & Breakfast	3360	4,500								
146	School Breakfast Initiative	3365	50								
147	Driver Education	3370	6,000								
148	Adult Education (from ICCB)	3410									

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	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500				93,434					
152	Transportation - Special Education	3510				70,658					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		164,092	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	143,803								
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		289,227	0	0	164,092	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	1,390,939	160,000	0	164,092	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	3,062								
190	Title V - Other (Describe & Itemize)	4199									
191	Total Title V		3,062	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	65,000								

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	30,000								
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	Total Food Service		95,000				0				
202	TITLE I										
203	Title I - Low Income	4300	109,708								
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	Total Title I		109,708	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	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600									
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620									
221	Federal Special Education - IDEA Room & Board	4625									
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		0	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title IIIIE Tech Prep	4770	5,423								
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		5,423	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - XI	4880	15,371								
259	Total Stimulus Programs		15,371	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	32,284								
267	Federal Charter Schools	4960									
268	Medicaid Matching Funds - Administrative Outreach	4991									
269	Medicaid Matching Funds - Fee-For-Service Program	4992	32,500								
270	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998	5,379								
271	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		298,727	0	0	0	0	0		0	0
272	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	298,727	0	0	0	0	0	0	0	0
273	TOTAL DIRECT RECEIPTS/REVENUES		3,136,836	331,032	151,882	240,910	42,491	0	14,003	109,490	13,853

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	850,340	193,805	33,900	61,615	38,000	1,575			1,179,235
6	Pre-K Programs	1125	62,000	14,800	2,650	3,500					82,950
7	Special Education Programs (Functions 1200 - 1220)	1200	216,135	45,126	3,350	8,750	1,000	525			274,886
8	Special Education Programs Pre-K	1225				3,062	3,000				6,062
9	Remedial and Supplemental Programs K-12	1250	126,724	19,010	14,139	5,500	6,905				172,278
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400	131,158	30,582	2,313	11,450	6,000				181,503
13	Interscholastic Programs	1500	12,101	1,224	34,200	4,250	1,500	600			53,875
14	Summer School Programs	1600									0
15	Gifted Programs	1650	866	105	8,500	100					9,571
16	Driver's Education Programs	1700	18,583	7,178	4,500	100					30,361
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						55,000			55,000
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	1,417,907	311,830	103,552	98,327	56,405	57,700	0	0	2,045,721
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	23,731	2,762	1,000	1,000					28,493
36	Guidance Services	2120	25,537	5,010	250	400					31,197
37	Health Services	2130	12,000	2,510	250	750					15,510
38	Psychological Services	2140									0
39	Speech Pathology & Audiology Services	2150	42,478	5,007		600					48,085
40	Other Support Services - Pupils (Describe & Itemize)	2190									0
41	Total Support Services - Pupil	2100	103,746	15,289	1,500	2,750	0	0	0	0	123,285
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	1,900		1,244						3,144
44	Educational Media Services	2220	51,624	8,520	28,000	19,050	55,000	300			162,494
45	Assessment & Testing	2230									0
46	Total Support Services - Instructional Staff	2200	53,524	8,520	29,244	19,050	55,000	300	0	0	165,638
47	Support Services - General Administration										
48	Board of Education Services	2310	3,000		41,350	7,500	1,000	3,500			56,350
49	Executive Administration Services	2320	71,345	23,525	3,000	3,000	3,500	500			104,870
50	Special Area Administration Services	2330	32,500								32,500
51	Tort Immunity Services	2360 - 2370									0
52	Total Support Services - General Administration	2300	106,845	23,525	44,350	10,500	4,500	4,000	0	0	193,720
53	Support Services - School Administration										
54	Office of the Principal Services	2410	171,481	24,966	3,500	3,500	5,000	2,000			210,447
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	Total Support Services - School Administration	2400	171,481	24,966	3,500	3,500	5,000	2,000	0	0	210,447

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
57	Support Services - Business										
58	Direction of Business Support Services	2510									0
59	Fiscal Services	2520	27,200	8,500	2,500	2,500	1,500	2,500			44,700
60	Operation & Maintenance of Plant Services	2540			19,000						19,000
61	Pupil Transportation Services	2550									0
62	Food Services	2560	66,000	10,100	6,000	103,650	2,500	6,500			194,750
63	Internal Services	2570									0
64	Total Support Services - Business	2500	93,200	18,600	27,500	106,150	4,000	9,000	0	0	258,450
65	Support Services - Central										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620									0
68	Information Services	2630									0
69	Staff Services	2640									0
70	Data Processing Services	2660									0
71	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
72	Other Support Services (Describe & Itemize)	2900									0
73	Total Support Services	2000	528,796	90,900	106,094	141,950	68,500	15,300	0	0	951,540
74	COMMUNITY SERVICES (ED)	3000	43,410	7,255	4,500	5,120					60,285
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						80,000			80,000
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140									0
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
83	Total Payments to Districts and Other Govt Units (In-State)	4100			0			80,000			80,000
84	Payments for Regular Programs - Tuition	4210									0
85	Payments for Special Education Programs - Tuition	4220						33,000			33,000
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						33,000			33,000
92	Payments for Regular Programs - Transfers	4310									0
93	Payments for Special Education Programs - Transfers	4320									0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
95	Payments for CTE Programs - Transfers	4340									0
96	Payments for Community College Program - Transfers	4370									0
97	Payments for Other Programs - Transfers	4380									0
98	Other Payments to In-State Govt Units - Transfers	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			0			113,000			113,000
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 Anticipated 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

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									0
111	Total Debt Service	5000						0			0
112	PROVISION FOR CONTINGENCIES (ED)	6000									0
113	Total Direct Disbursements/Expenditures		1,990,113	409,985	214,146	245,397	124,905	186,000	0	0	3,170,546
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(33,710)
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	97,000	20,050	131,000	132,500	12,500				393,050
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	97,000	20,050	131,000	132,500	12,500	0	0	0	393,050
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	97,000	20,050	131,000	132,500	12,500	0	0	0	393,050
129	COMMUNITY SERVICES (O&M)	3000									0
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 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	Total Debt Service - Interest on Short-Term Debt	5100						0			0
146	Debt Service - Interest on Long-Term Debt	5200									0
147	Total Debt Service	5000						0			0
148	PROVISION FOR CONTINGENCIES (O&M)	6000									0
149	Total Direct Disbursements/Expenditures		97,000	20,050	131,000	132,500	12,500	0	0	0	393,050
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(62,018)
151											
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

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
162	Debt Service - Interest on Long-Term Debt	5200						12,619			12,619
163	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						135,000			135,000
164	Debt Service Other (Describe & Itemize)	5400						900			900
165	Total Debt Service	5000			0			148,519			148,519
166	PROVISION FOR CONTINGENCIES (DS)	6000									0
167	Total Direct Disbursements/Expenditures				0			148,519			148,519
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,363
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Support Services - Pupils										
173	Other Support Services - Pupils (Describe & Itemize)	2190									0
174	Support Services - Business										
175	Pupil Transportation Services	2550	170,500	26,100	10,000	61,000					267,600
176	Other Support Services (Describe & Itemize)	2900									0
177	Total Support Services	2000	170,500	26,100	10,000	61,000	0	0	0	0	267,600
178	COMMUNITY SERVICES (TR)										
179	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
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	Total Payments to Other Govt Units (In-State)	4100			0			0			0
188	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
189	Total Payments to Other Districts & Govt Units	4000			0			0			0
190	DEBT SERVICE (TR)										
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	Total Debt Service - Interest On Short-Term Debt	5100						0			0
198	Debt Service - Interest on Long-Term Debt	5200						5,106			5,106
199	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						51,000			51,000
200	Debt Service - Other (Describe and Itemize)	5400									0
201	Total Debt Service	5000						56,106			56,106
202	PROVISION FOR CONTINGENCIES (TR)	6000									0
203	Total Direct Disbursements/Expenditures		170,500	26,100	10,000	61,000	0	56,106	0	0	323,706
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(82,796)
205											
206	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
207	INSTRUCTION (MR/SS)										
208	Regular Program	1100		23,100							23,100
209	Pre-K Programs	1125		6,600							6,600
210	Special Education Programs (Functions 1200-1220)	1200		5,125							5,125
211	Special Education Programs Pre-K	1225									0
212	Remedial and Supplemental Programs K-12	1250		1,650							1,650
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		2,200							2,200
216	Interscholastic Programs	1500		456							456
217	Summer School Programs	1600									0
218	Gifted Programs	1650		20							20
219	Driver's Education Programs	1700		250							250
220	Bilingual Programs	1800									0
221	Truant Alternative & Optional Programs	1900									0
222	Total Instruction	1000		39,401							39,401
223	SUPPORT SERVICES (MR/SS)										
224	Support Services - Pupil										
225	Attendance & Social Work Services	2110		450							450
226	Guidance Services	2120		450							450
227	Health Services	2130		1,875							1,875
228	Psychological Services	2140									0
229	Speech Pathology & Audiology Services	2150		525							525
230	Other Support Services - Pupils (Describe & Itemize)	2190									0
231	Total Support Services - Pupil	2100		3,300							3,300
232	Support Services - Instructional Staff										
233	Improvement of Instruction Services	2210									0
234	Educational Media Services	2220		5,325							5,325
235	Assessment & Testing	2230									0
236	Total Support Services - Instructional Staff	2200		5,325							5,325
237	Support Services - General Administration										
238	Board of Education Services	2310		465							465
239	Executive Administration Services	2320		5,050							5,050
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	Total Support Services - General Administration	2300		5,515							5,515
251	Support Services - School Administration										
252	Office of the Principal Services	2410		7,475							7,475
253	Other Support Services - School Administration (Describe & Itemize)	2490									0
254	Total Support Services - School Administration	2400		7,475							7,475
255	Support Services - Business										
256	Direction of Business Support Services	2510									0
257	Fiscal Services	2520		4,900							4,900
258	Facilities Acquisition & Construction Services	2530									0
259	Operation & Maintenance of Plant Service	2540		19,250							19,250
260	Pupil Transportation Services	2550		22,500							22,500
261	Food Services	2560		13,000							13,000
262	Internal Services	2570									0
263	Total Support Services - Business	2500		59,650							59,650

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	Support Services - Central										
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	Total Support Services - Central	2600		0							0
271	Other Support Services (Describe & Itemize)	2900									0
272	Total Support Services	2000		81,265							81,265
273	COMMUNITY SERVICES (MR/SS)	3000		4,715							4,715
274	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
275	Payments for Special Education Programs	4120									0
276	Payments for CTE Programs	4140									0
277	Total Payments to Other Districts & Govt Units	4000		0							0
278	DEBT SERVICE (MR/SS)										
279	Debt Service - Interest on Short-Term Debt										
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	Total Debt Service	5000						0			0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
287	Total Direct Disbursements/Expenditures			125,381				0			125,381
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(82,890)
289											
290	60 - CAPITAL PROJECTS (CP)										
291	SUPPORT SERVICES (CP)										
292	Support Services - Business										
293	Facilities Acquisition & Construction Services	2530									0
294	Other Support Services (Describe & Itemize)	2900									0
295	Total Support Services	2000	0	0	0	0	0	0	0		0
296	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
297	Payments to Other Govt Units (In-State)										
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	Total Payments to Other Districts & Govt Units	4000			0			0			0
303	PROVISION FOR CONTINGENCIES (CP)	6000									0
304	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
306											
307	70 WORKING CASH FUND (WC)										
308											
309	80 - TORT FUND (TF)										
310	SUPPORT SERVICES - GENERAL ADMINISTRATION										
311	Claims Paid from Self Insurance Fund	2361									0
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			30,000						30,000
313	Unemployment Insurance Payments	2363			30,000						30,000
314	Insurance Payments (regular or self-insurance)	2364			40,000						40,000
315	Risk Management and Claims Services Payments	2365			30,000	750	2,500				33,250
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			58,000						58,000
318	Reciprocal Insurance Payments	2368									0
319	Legal Service	2369			6,005						6,005
320	Property Insurance (Building & Grounds)	2371									0
321	Vehicle Insurance (Transportation)	2372									0
322	Total Support Services - General Administration	2000	0	0	194,005	750	2,500	0	0		197,255
323	DEBT SERVICE (TF)										
324	Debt Service - Interest on Short-Term Debt										
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	Total Debt Service	5000						0			0
329	PROVISION FOR CONTINGENCIES (TF)	6000									0
330	Total Direct Disbursements/Expenditures		0	0	194,005	750	2,500	0	0		197,255
331	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(87,765)
332											
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
334	SUPPORT SERVICES (FP&S)										
335	Support Services - Business										
336	Facilities Acquisition & Construction Services	2530			13,000						13,000
337	Operation & Maintenance of Plant Service	2540									0
338	Total Support Services - Business	2500	0	0	13,000	0	0	0	0		13,000
339	Other Support Services (Describe & Itemize)	2900									0
340	Total Support Services	2000	0	0	13,000	0	0	0	0		13,000
341	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
343	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
344	DEBT SERVICE (FP&S)										
345	Debt Service - Interest on Short-Term Debt										
346	Tax Anticipation Warrants	5110									0
347	Other Interest on Short-Term Debt	5150									0
348	Total Debt Service - Interest on Short-Term Debt	5100						0			0
349	Debt Service - Interest on Long-Term Debt	5200									0
350	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ <i>(Lease/Purchase Principal Retired)</i>	5300									0
351	Total Debt Service	5000						0			0
352	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
353	Total Direct Disbursements/Expenditures		0	0	13,000	0	0	0	0		13,000
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										853

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

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

	A	B	C	D	E	F
1						
2	Northwestern CUSD #2 40-056-0020-2600-00					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	3,136,836	331,032	240,910	14,003	3,722,781
6	Direct Expenditures	3,170,546	393,050	323,706		3,887,302
7	Difference	(33,710)	(62,018)	(82,796)	14,003	(164,521)
8	Estimated Fund Balance - June 30, 2012	3,524,964	820,669	261,856	172,565	4,780,054
9	Unbalanced budget, however, a deficit reduction plan is not required at this time.					
10						
11						
12	A deficit reduction plan is required if the local board of education adopts (or amends) the 2011-12 school district budget in which the "operating funds" listed above result in direct revenues (line 5) being less than direct expenditures (line 6) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 8).					
13	Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.					
14	The deficit reduction plan, if required, is developed using ISBE guidelines and format.					

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	C	D	E	F	G
1			DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3	Northwestern CUSD #2 40-056-0020-2600-00		FY2011-12				
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,558,674	882,687	344,652	158,562	4,944,575
8	RECEIPTS/REVENUES		Acct No.				
9	LOCAL SOURCES		1000	1,447,170	171,032	76,818	14,003
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0	0
11	STATE SOURCES		3000	1,390,939	160,000	164,092	0
12	FEDERAL SOURCES		4000	298,727	0	0	0
13	Total Receipts/Revenues			3,136,836	331,032	240,910	14,003
14	DISBURSEMENTS/EXPENDITURES		Funct No.				
15	INSTRUCTION		1000	2,045,721			2,045,721
16	SUPPORT SERVICES		2000	951,540	393,050	267,600	1,612,190
17	COMMUNITY SERVICES		3000	60,285	0	0	60,285
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	113,000	0	0	113,000
19	DEBT SERVICES		5000	0	0	56,106	56,106
20	PROVISION FOR CONTINGENCIES		6000	0	0	0	0
21	Total Disbursements/Expenditures			3,170,546	393,050	323,706	3,887,302
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(33,710)	(62,018)	(82,796)	14,003
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)			0	0	0	0
25	OTHER USES OF FUNDS (8000)			0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS			0	0	0	0
27	ESTIMATED ENDING FUND BALANCE			3,524,964	820,669	261,856	172,565

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1			ESTIMATED BUDGET FY2012-13				
2							
3	Northwestern CUSD #2	40-056-0020-2600-00					
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,524,964	820,669	261,856	172,565	4,780,054
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		3,524,964	820,669	261,856	172,565	4,780,054

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1			ESTIMATED BUDGET FY2013-14				
2							
3	Northwestern CUSD #2 40-056-0020-2600-00						
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,524,964	820,669	261,856	172,565	4,780,054
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		3,524,964	820,669	261,856	172,565	4,780,054

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1			ESTIMATED BUDGET FY2014-15				
2							
3	Northwestern CUSD #2 40-056-0020-2600-00						
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,524,964	820,669	261,856	172,565	4,780,054
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		3,524,964	820,669	261,856	172,565	4,780,054

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1	Northwestern CUSD #2 40-056-0020-2600-00 <i>District Number</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> _____ (Enter as MM/DD/YY)			
2						
3						
4						
5						
6			FY2011-12	FY2012-13	FY2013-14	FY2014-15
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		4,944,575	4,780,054	4,780,054	4,780,054
8	RECEIPTS/REVENUES		Acct No.			
9	LOCAL SOURCES		1000	1,709,023	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0
11	STATE SOURCES		3000	1,715,031	0	0
12	FEDERAL SOURCES		4000	298,727	0	0
13	Total Receipts/Revenues			3,722,781	0	0
14	DISBURSEMENTS/EXPENDITURES		Funct No.			
15	INSTRUCTION		1000	2,045,721	0	0
16	SUPPORT SERVICES		2000	1,612,190	0	0
17	COMMUNITY SERVICES		3000	60,285	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	113,000	0	0
19	DEBT SERVICES		5000	56,106	0	0
20	PROVISION FOR CONTINGENCIES		6000	0	0	0
21	Total Disbursements/Expenditures			3,887,302	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(164,521)	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)			0	0	0
25	OTHER USES OF FUNDS (8000)			0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS			0	0	0
27	ESTIMATED ENDING FUND BALANCE			4,780,054	4,780,054	4,780,054

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2012 through Fiscal Year 2015

Northwestern CUSD #2 40-056-0020-2600-00

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

www.isbe.net/sfms/budget/2012/budget.htm

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

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

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2012 budgeted expenditures over FY2011 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

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

[Limitation of Administrative Costs](#)

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

School District Name: Northwestern CUSD #2
RCDT Number: 40-056-0020-2600-00

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2011			Budgeted Expenditures, Fiscal Year 2012		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	101,831		101,831	104,870		104,870
2. Special Area Administration Services	2330	29,019		29,019	32,500		32,500
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0			0
8. Totals		130,850	0	130,850	137,370	0	137,370
9. Estimated Percent Increase (Decrease) for FY2012 (Budgeted) over FY2011 (Actual)							5%

Reference Description

- ¹ Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- ² Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- ³ Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- ⁴ Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- ⁵ The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- ⁶ The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- ⁷ Cash plus investments must be greater than or equal to zero.
- ⁸ For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 45).
- ⁹ For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 63).
- ¹⁰ Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-6 of the School Code).
- ¹¹ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- ¹² The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- ¹³ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁴ Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- ¹⁵ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- ¹⁶ Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)