

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

**Accounting Basis:**

☐ Cash  
☒ Accrual

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

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

**Date of Amended Budget:** \_\_\_\_\_

(MM/DD/YY)

**District Name:**

Roselle School District 12

**District RCDT No:**

19-022-0120-02-0000

Budget of \_\_\_\_\_ Roselle School District 12 \_\_\_\_\_, County of \_\_\_\_\_ DuPage \_\_\_\_\_,  
State of Illinois, for the Fiscal Year beginning \_\_\_\_\_ July 1, 2010 \_\_\_\_\_ and ending \_\_\_\_\_ June 30, 2011 \_\_\_\_\_.

WHEREAS the Board of Education of \_\_\_\_\_ Roselle School District 12 \_\_\_\_\_,  
County of \_\_\_\_\_ DuPage \_\_\_\_\_, 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 \_\_\_\_\_ 28th \_\_\_\_\_ day of \_\_\_\_\_ September \_\_\_\_\_, 20 \_\_\_\_\_ 10 \_\_\_\_\_,  
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 \_\_\_\_\_ 28th \_\_\_\_\_  
day of \_\_\_\_\_ September \_\_\_\_\_, 20 \_\_\_\_\_ 10 \_\_\_\_\_ by a roll call vote of \_\_\_\_\_ 7 \_\_\_\_\_ Yeas, and \_\_\_\_\_ 0 \_\_\_\_\_ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:

\* Based on the 23 Illinois Administrative Code-Part 100 and in conformity 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/2011/budget.htm](http://www.isbe.net/sfms/budget/2011/budget.htm). The electronic version does not require member signatures.

ISBE 50-36 SB2011 (05/10)  
Roselle School District 12  
19-022-0120-02-0000

## BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.											
	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												
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2010 <sup>1</sup>		733,192	0	93,835	139,806	0	0	1,225,178	0	0	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	5,192,268	639,420	566,374	224,150	119,500	0	50,000	0	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0					
7	STATE SOURCES	3000	731,157	0	0	408,822	0	0	0	0	0	
8	FEDERAL SOURCES	4000	400,422	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues		6,323,847	639,420	566,374	632,972	119,500	0	50,000	0	0	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998										
11	Total Receipts/Revenues		6,323,847	639,420	566,374	632,972	119,500	0	50,000	0	0	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	4,349,060				74,936					
14	SUPPORT SERVICES	2000	1,697,048	662,592		346,875	72,591	0		0	0	
15	COMMUNITY SERVICES	3000	0	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	686,580	3,000	0	2,500	0	0				
17	DEBT SERVICES	5000	0	0	585,000	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures		6,732,688	665,592	585,000	349,375	147,527	0		0	0	
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		6,732,688	665,592	585,000	349,375	147,527	0		0	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(408,841)	(26,172)	(18,626)	283,597	(28,027)	0	50,000	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	0									
27	Transfer of Working Cash Fund Interest	7120		80,000			20,000					
28	Transfer Among Funds	7130										
29	Transfer of Interest	7140										
30	Transfer from Capital Projects Fund to O&M Fund	7150		0								
31	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	7160		0								
32	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3</sup> Proceeds to Debt Service Fund	7170			0							
33	SALE OF BONDS (7200)											
34	Principal on Bonds Sold <sup>4</sup>	7210										
35	Premium on Bonds Sold	7220										
36	Accrued Interest on Bonds Sold	7230										
37	Sale or Compensation for Fixed Assets <sup>5</sup>	7300										
38	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
39	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
40	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
42	Transfer to Capital Projects Fund	7800						0				
43	ISBE Loan Proceeds	7900										
44	Other Sources Not Classified Elsewhere	7990										
45	Total Other Sources of Funds		0	80,000	0	0	20,000	0	0	0	0	

## BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.											
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	
46	OTHER USES OF FUNDS (8000)											
48	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
49	Abolishment or Abatement of the Working Cash Fund	8110										
50	Transfer of Working Cash Fund Interest	8120							100,000			
51	Transfer Among Funds	8130										
52	Transfer of Interest <sup>6</sup>	8140										
53	Transfer from Capital Projects Fund to O&M Fund	8150										
	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup>	8160										
54	Proceeds to O&M Fund											
	Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3</sup>	8170										
	and Int Proceeds to Debt Service Fund											
55	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400										
56	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500										
57	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600										
58	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700										
59	Transfer to Capital Projects Fund	8800										
60	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
61	Other Uses Not Classified Elsewhere	8990										
62	Total Other Uses of Funds		0	0	0	0	0	0	100,000	0	0	
63	Total Other Sources/Uses of Fund		0	80,000	0	0	20,000	0	(100,000)	0	0	
64	ESTIMATED ENDING FUND BALANCE June 30, 2011		324,351	53,828	75,209	423,403	(8,027)	0	1,175,178	0	0	
65												
66												
67												
68	SUMMARY OF EXPENDITURES (by Major Object)											
69	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	Total By Object
70	Object Name											
71	Salaries	100	4,558,298	72,460		1,275		0		0	0	4,632,033
72	Employee Benefits	200	684,465	6,232		0	147,527	0		0	0	838,224
73	Purchased Services	300	287,395	389,000	0	345,600		0		0	0	1,021,995
74	Supplies & Materials	400	324,075	185,400		0		0		0	0	509,475
75	Capital Outlay	500	3,200	9,000		0		0		0	0	12,200
76	Other Objects	600	714,255	3,000	585,000	2,500	0	0		0	0	1,304,755
77	Non-Capitalized Equipment	700	81,000	500		0		0		0	0	81,500
78	Termination Benefits	800	80,000	0		0						80,000
79	Total Expenditures		6,732,688	665,592	585,000	349,375	147,527	0		0	0	8,480,182

## SUMMARY OF CASH TRANSACTIONS

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	BEGINNING CASH BALANCE ON HAND July 1, 2010 <sup>7</sup>		3,240,624	266,867	284,699	165,419	42,186	0	1,224,303	0	0
4	Total Direct Receipts & Other Sources <sup>8</sup>		6,323,847	719,420	566,374	632,972	139,500	0	50,000	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		6,323,847	719,420	566,374	632,972	139,500	0	50,000	0	0
12	Total Amount Available		9,564,471	966,287	851,073	798,391	181,686	0	1,274,303	0	0
13	Total Direct Disbursements & Other Uses <sup>9</sup>		6,732,688	665,592	585,000	349,375	147,527	0	100,000	0	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		6,732,688	665,592	585,000	349,375	147,527	0	100,000	0	0
21	ENDING CASH BALANCE ON HAND June 30, 2011 <sup>7</sup>		2,831,783	320,695	266,073	449,016	34,159	0	1,174,303	0	0

## ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
1										
2										
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES</b>									
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>									
5	Designated Purposes Levies <sup>11</sup>	-	4,803,568	559,245	563,374	194,820	31,500			
6	Leasing Purposes Levy <sup>12</sup>	1130								
7	Special Education Purposes Levy	1140								
8	FICA and Medicare Only Levies	1150					41,000			
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		4,803,568	559,245	563,374	194,820	72,500	0	0	0
13	<b>PAYMENTS IN LIEU OF TAXES</b>									
14	Mobile Home Privilege Tax	1210								
15	Payments from Local Housing Authority	1220								
16	Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	68,300				45,000			
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290								
18	Total Payments in Lieu of Taxes		68,300	0	0	0	45,000	0	0	0
19	<b>TUITION</b>									
20	Regular Tuition from Pupils or Parents (In State)	1311								
21	Regular Tuition from Other Districts (In State)	1312								
22	Regular Tuition from Other Sources (In State)	1313								
23	Regular Tuition from Other Sources (Out of State)	1314								
24	Summer School Tuition from Pupils or Parents (In State)	1321	3,500							
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	20,000							
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		23,500							
41	<b>TRANSPORTATION FEES</b>									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				10,330				
43	Regular Transportation Fees from Other Districts (In State)	1412				10,000				
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								

## ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J
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
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					20,330				
64	<b>EARNINGS ON INVESTMENTS</b>									
65	Interest on Investments	1510	25,000	5,000	3,000	2,000	2,000		50,000	
66	Gain or Loss on Sale of Investments	1520								
67	Total Earnings on Investments		25,000	5,000	3,000	2,000	2,000	0	50,000	0
68	<b>FOOD SERVICE</b>									
69	Sales to Pupils - Lunch	1611	75,000							
70	Sales to Pupils - Breakfast	1612								
71	Sales to Pupils - A la Carte	1613	6,700							
72	Sales to Pupils - Other (Describe & Itemize)	1614								
73	Sales to Adults	1620	200							
74	Other Food Service (Describe & Itemize)	1690								
75	Total Food Service		81,900							
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>									
77	Admissions - Athletic	1711								
78	Admissions - Other	1719								
79	Fees	1720	30,000							
80	Book Store Sales	1730								
81	Other District/School Activity Revenue (Describe & Itemize)	1790	18,000							
82	Total District/School Activity Income		48,000	0						
83	<b>TEXTBOOK Income</b>									
84	Rentals - Regular Textbooks	1811	65,000							
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		65,000							
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>									
95	Rentals	1910		68,000						
96	Contributions and Donations from Private Sources	1920		7,175						
97	Impact Fees from Municipal or County Governments	1930								
98	Services Provided Other Districts	1940								
99	Refund of Prior Years' Expenditures	1950								
100	Payments of Surplus Moneys from TIF Districts	1960								
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	4,000							



	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
107	Other Local Revenues (Describe & Itemize)	1999	73,000			7,000				
108	Total Other Revenue from Local Sources		77,000	75,175	0	7,000	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	5,192,268	639,420	566,374	224,150	119,500	0	50,000	0
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>									
111	Flow-Through Revenue from State Sources	2100								
112	Flow-Through Revenue from Federal Sources	2200								
113	Other Flow-Through Revenue (Describe & Itemize)	2300								
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0			
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES</b>									
116	<b>UNRESTRICTED GRANTS-IN-AID</b>									
117	General State Aid (Section 18-8.05)	3001	292,974							
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		292,974	0	0	0	0	0		0
122	<b>RESTRICTED GRANTS-IN-AID</b>									
123	<b>SPECIAL EDUCATION</b>									
124	Special Education - Private Facility Tuition	3100	68,000							
125	Special Education - Extraordinary	3105	160,000							
126	Special Education - Personnel	3110	157,000							
127	Special Education - Orphanage - Individual	3120								
128	Special Education - Orphanage - Summer	3130								
129	Special Education - Summer School	3145	1,500							
130	Special Education - Other (Describe & Itemize)	3199								
131	Total Special Education		386,500	0		0				
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>									
133	CTE - Technical Education - Tech Prep	3200								
134	CTE - Secondary Program Improvement (CTEI)	3220								
135	CTE - WECEP	3225								
136	CTE - Agriculture Education	3235								
137	CTE - Instructor Practicum	3240								
138	CTE - Student Organizations	3270								
139	CTE - Other (Describe & Itemize)	3299								
140	Total Career and Technical Education		0	0			0			
141	<b>BILINGUAL EDUCATION</b>									
142	Bilingual Education - Downstate - TPI and TBE	3305	27,333							
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310								
144	Total Bilingual Education		27,333				0			
145	State Free Lunch & Breakfast	3360	850							
146	School Breakfast Initiative	3365								
147	Driver Education	3370								
148	Adult Education (from ICCB)	3410								
149	Adult Education - Other (Describe & Itemize)	3499								
150	<b>TRANSPORTATION</b>									
151	Transportation - Regular/Vocational	3500				350,000				
152	Transportation - Special Education	3510				58,822				
153	Transportation - Other (Describe & Itemize)	3599								
154	Total Transportation		0	0		408,822	0			
155	Learning Improvement - Change Grants	3610								
156	Scientific Literacy	3660								
157	Truant Alternative/Optional Education	3695								

## ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J
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
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	23,000							
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	500							
172	Total Restricted Grants-In-Aid		438,183	0	0	408,822	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	731,157	0	0	408,822	0	0	0	0
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>									
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>									
176	Federal Impact Aid	4001								
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009								
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>									
180	Head Start	4045								
181	Construction (Impact Aid)	4050								
182	MAGNET	4060								
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090								
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0		
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE</b>									
186	<b>TITLE V</b>									
187	Title V - Innovation and Flexibility Formula	4100								
188	Title V - SEA Projects	4105								
189	Title V - Rural and Low Income Schools (REI)	4107								
190	Title V - Other (Describe & Itemize)	4199								
191	Total Title V		0	0		0	0			
192	<b>FOOD SERVICE</b>									
193	Breakfast Start-Up	4200								
194	National School Lunch Program	4210	45,000							
195	Special Milk Program	4215								
196	School Breakfast Program	4220								
197	Summer Food Service Admin/Program	4225								
198	Child Care Commodity/SFS 13-Adult Day Care	4226								
199	Fresh Fruit and Vegetables	4240								
200	Food Service - Other (Describe & Itemize)	4299								
201	Total Food Service		45,000				0			
202	<b>TITLE I</b>									
203	Title I - Low Income	4300	26,126							
204	Title I - Low Income - Neglected, Private	4305								
205	Title I - Comprehensive School Reform	4332								
206	Title I - Reading First	4334								



## ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
207	Title I - Even Start	4335								
208	Title I - Reading First SEA Funds	4337								
209	Title I - Migrant Education	4340								
210	Title I - Other (Describe & Itemize)	4399								
211	<b>Total Title I</b>		26.126	0		0	0			

1	A	B	C	D	E	F	G	H	I	J
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
212	<b>TITLE IV</b>									
213	Title IV - Safe & Drug Free Schools - Formula	4400								
214	Title IV - 21st Century	4421								
215	Title IV - Other (Describe & Itemize)	4499								
216	<b>Total Title IV</b>		0	0		0	0			
217	<b>FEDERAL - SPECIAL EDUCATION</b>									
218	Federal Special Education - Preschool Flow-Through	4600	10,423							
219	Federal Special Education - Preschool Discretionary	4605								
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620	254,843							
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	<b>Total Federal Special Education</b>		265,266	0		0	0			
225	<b>CTE - PERKINS</b>									
226	CTE - Perkins-Title IIIE Tech Prep	4770								
227	CTE - Other (Describe & Itemize)	4799								
228	<b>Total CTE - Perkins</b>		0	0			0			
229	Federal - Adult Education	4810								
230	ARRA - General State Aid - Education Stabilization	4850								
231	ARRA - Title I - Low Income	4851								
232	ARRA - Title I - Neglected, Private	4852								
233	ARRA - Title I - Delinquent, Private	4853								
234	ARRA - Title I - School Improvement (Part A)	4854								
235	ARRA - Title I - School Improvement (Section 1003g)	4855								
236	ARRA - IDEA - Part B - Preschool	4856								
237	ARRA - IDEA - Part B - Flow-Through	4857								
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	26,850							
250	Other ARRA Funds - III	4872								
251	Other ARRA Funds - IV	4873								
252	Other ARRA Funds - V	4874								
253	ARRA - Early Childhood	4875								
254	Other ARRA Funds - VII	4876								
255	Other ARRA Funds - VIII	4877								
256	Other ARRA Funds - IX	4878								
257	Other ARRA Funds - X	4879								
258	Other ARRA Funds - XI	4880								
259	<b>Total Stimulus Programs</b>		26,850	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								
263	Learn & Serve America	4910								
264	McKinney Education for Homeless Children	4920								
265	Title II - Eisenhower - Professional Development Formula	4930	36,880							

## ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J
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
266	Title II - Teacher Quality	4932	300							
267	Federal Charter Schools	4960								
268	Medicaid Matching Funds - Administrative Outreach	4991								
269	Medicaid Matching Funds - Fee-For-Service Program	4992								
270	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998								
271	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		400,422	0	0	0	0	0		0
272	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	400,422	0	0	0	0	0	0	0
273	TOTAL DIRECT RECEIPTS/REVENUES		6,323,847	639,420	566,374	632,972	119,500	0	50,000	0

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## ESTIMATED RECEIPTS/REVENUES

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## ESTIMATED RECEIPTS/REVENUES

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## ESTIMATED RECEIPTS/REVENUES

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	Fire Prevention & Safety
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	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
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>										
5	Regular Programs	1100	2,514,564	359,164	54,500	84,600		8,625			3,021,453
6	Pre-K Programs	1125									0
7	Special Education Programs (Functions 1200 - 1220)	1200	641,381	123,839	6,600	7,000	3,200	950			782,970
8	Special Education Programs Pre-K	1225								80,000	80,000
9	Remedial and Supplemental Programs K-12	1250	125,903	12,825		500					139,228
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400									0
13	Interscholastic Programs	1500	57,500		3,600	7,700		2,500			71,300
14	Summer School Programs	1600	18,250		120	675					19,045
15	Gifted Programs	1650	88,724	700	850	1,000		100			91,374
16	Driver's Education Programs	1700									0
17	Bilingual Programs	1800	128,358	12,532	1,000	1,800					143,690
18	Truant Alternative & Optional Programs	1900									0
19	Pre-K Programs - Private Tuition	1910									0
20	Regular K-12 Programs Private Tuition	1911									0
21	Special Education Programs K-12 Private Tuition	1912									0
22	Special Education Programs Pre-K Tuition	1913									0
23	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
25	Adult/Continuing Education Programs Private Tuition	1916									0
26	CTE Programs Private Tuition	1917									0
27	Interscholastic Programs Private Tuition	1918									0
28	Summer School Programs Private Tuition	1919									0
29	Gifted Programs Private Tuition	1920									0
30	Bilingual Programs Private Tuition	1921									0
31	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
32	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>3,574,680</b>	<b>509,060</b>	<b>66,670</b>	<b>103,275</b>	<b>3,200</b>	<b>12,175</b>	<b>0</b>	<b>80,000</b>	<b>4,349,060</b>
33	<b>SUPPORT SERVICES (ED)</b>										
34	<b>Support Services - Pupil</b>										
35	Attendance & Social Work Services	2110	73,224	12,810	350	600					86,984
36	Guidance Services	2120									0
37	Health Services	2130	116,340	150	4,500	3,100					124,090
38	Psychological Services	2140									0
39	Speech Pathology & Audiology Services	2150									0
40	Other Support Services - Pupils (Describe & Itemize)	2190									0
41	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>189,564</b>	<b>12,960</b>	<b>4,850</b>	<b>3,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>211,074</b>
42	<b>Support Services - Instructional Staff</b>										
43	Improvement of Instruction Services	2210	14,000		8,000	1,300		300			23,600
44	Educational Media Services	2220	191,769	40,357	13,500	26,300					271,926
45	Assessment & Testing	2230									0
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>205,769</b>	<b>40,357</b>	<b>21,500</b>	<b>27,600</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>295,526</b>
47	<b>Support Services - General Administration</b>										
48	Board of Education Services	2310			97,100	3,500		10,500			111,100
49	Executive Administration Services	2320	105,489	33,503	6,100	150		2,000			147,242
50	Special Area Administration Services	2330									0
51	Tort Immunity Services	2360 - 2370									0
52	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>105,489</b>	<b>33,503</b>	<b>103,200</b>	<b>3,650</b>	<b>0</b>	<b>12,500</b>	<b>0</b>	<b>0</b>	<b>258,342</b>
53	<b>Support Services - School Administration</b>										
54	Office of the Principal Services	2410	233,770	45,587	2,350	400		1,000			283,107
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>233,770</b>	<b>45,587</b>	<b>2,350</b>	<b>400</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>283,107</b>

	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	<b>Support Services - Business</b>										0
58	Direction of Business Support Services	2510									0
59	Fiscal Services	2520	183,964	40,398	4,325	8,500		1,000			238,187
60	Operation & Maintenance of Plant Services	2540			52,100						52,100
61	Pupil Transportation Services	2550									0
62	Food Services	2560	64,562	2,600		148,500		700			216,362
63	Internal Services	2570									0
64	<b>Total Support Services - Business</b>	<b>2500</b>	<b>248,526</b>	<b>42,998</b>	<b>56,425</b>	<b>157,000</b>	<b>0</b>	<b>1,700</b>	<b>0</b>	<b>0</b>	<b>506,649</b>
65	<b>Support Services - Central</b>										0
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	500		32,400	28,450			81,000		142,350
71	<b>Total Support Services - Central</b>	<b>2600</b>	<b>500</b>	<b>0</b>	<b>32,400</b>	<b>28,450</b>	<b>0</b>	<b>0</b>	<b>81,000</b>	<b>0</b>	<b>142,350</b>
72	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0
73	<b>Total Support Services</b>	<b>2000</b>	<b>983,618</b>	<b>175,405</b>	<b>220,725</b>	<b>220,800</b>	<b>0</b>	<b>15,500</b>	<b>81,000</b>	<b>0</b>	<b>1,697,048</b>
74	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>									0
75	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>										
76	<b>Payments to Other Govt Units (In-State)</b>										0
77	Payments for Regular Programs	4110									0
78	Payments for Special Education Programs	4120									0
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140									0
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
83	<b>Total Payments to Districts and Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>
84	Payments for Regular Programs - Tuition	4210									0
85	Payments for Special Education Programs - Tuition	4220						686,580			686,580
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0
87	Payments for CTE Programs - Tuition	4240									0
88	Payments for Community College Programs - Tuition	4270									0
89	Payments for Other Programs - Tuition	4280									0
90	Other Payments to In-State Govt Units	4290									0
91	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>686,580</b>			<b>686,580</b>
92	Payments for Regular Programs - Transfers	4310									0
93	Payments for Special Education Programs - Transfers	4320									0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
95	Payments for CTE Programs - Transfers	4340									0
96	Payments for Community College Program - Transfers	4370									0
97	Payments for Other Programs - Transfers	4380									0
98	Other Payments to In-State Govt Units - Transfers	4390									0
99	<b>Total Payments to Other District &amp; Govt Units - Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>
100	Payments to Other District & Govt Units (Out of State)	4400									0
101	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>686,580</b>			<b>686,580</b>
102	<b>DEBT SERVICE (ED)</b>										
103	<b>Debt Service - Interest on Short-Term Debt</b>										0
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt	5150									0
109	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>

	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
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		4,558,298	684,465	287,395	324,075	3,200	714,255	81,000	80,000	6,732,688
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(408,841)
115											
116	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
117	SUPPORT SERVICES (O&M)										
118	Support Services - Pupils										0
119	Other Support Services - Pupils (Describe & Itemize)	2190									0
120	Support Services - Business										0
121	Direction of Business Support Services	2510									0
122	Facilities Acquisition & Construction Services	2530									0
123	Operation & Maintenance of Plant Services	2540	72,460	6,232	389,000	185,400	9,000		500		662,592
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	72,460	6,232	389,000	185,400	9,000	0	500	0	662,592
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	72,460	6,232	389,000	185,400	9,000	0	500	0	662,592
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						2,000			2,000
133	Payments for CTE Program	4140									0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190						1,000			1,000
135	Total Payments to Other Govt Units (In-State)	4100				0		3,000			3,000
136	Payments to Other Govt Units (Out of State)	4400									0
137	Total Payments to Other District and Govt Unit	4000				0		3,000			3,000
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		72,460	6,232	389,000	185,400	9,000	3,000	500	0	665,592
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(26,172)
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
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
162	Debt Service - Interest on Long-Term Debt	5200						185,000			185,000
163	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						400,000			400,000
164	Debt Service Other (Describe & Itemize)	5400									0
165	Total Debt Service	5000			0			585,000			585,000
166	PROVISION FOR CONTINGENCIES (DS)	6000									0
167	Total Direct Disbursements/Expenditures				0			585,000			585,000
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(18,626)
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Support Services - Pupils										0
173	Other Support Services - Pupils (Describe & Itemize)	2190									
174	Support Services - Business										
175	Pupil Transportation Services	2550	1,275		345,600						346,875
176	Other Support Services (Describe & Itemize)	2900									0
177	Total Support Services	2000	1,275	0	345,600	0	0	0	0	0	346,875
178	COMMUNITY SERVICES (TR)	3000									0
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						2,500			2,500
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			2,500			2,500
188	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
189	Total Payments to Other Districts & Govt Units	4000			0			2,500			2,500
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



## 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
198	Debt Service - Interest on Long-Term Debt	5200									0
199	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup>	5300									0
200	(Lease/Purchase Principal Retired)										0
201	Debt Service - Other (Describe and Itemize)	5400						0			0
202	Total Debt Service	5000									0
203	PROVISION FOR CONTINGENCIES (TR)	6000									
204	Total Direct Disbursements/Expenditures		1,275	0	345,600	0	0	2,500	0	0	349,375
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										283,597
206	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
207	INSTRUCTION (MR/SS)										39,985
208	Regular Program	1100		39,985							3,356
209	Pre-K Programs	1125		3,356							21,420
210	Special Education Programs (Functions 1200-1220)	1200		21,420							0
211	Special Education Programs Pre-K	1225									3,154
212	Remedial and Supplemental Programs K-12	1250		3,154							0
213	Remedial and Supplemental Programs Pre-K	1275									0
214	Adult/Continuing Education Programs	1300									0
215	CTE Programs	1400									1,785
216	Interscholastic Programs	1500		1,785							357
217	Summer School Programs	1600		357							1,428
218	Gifted Programs	1650		1,428							0
219	Driver's Education Programs	1700									3,451
220	Bilingual Programs	1800		3,451							0
221	Truant Alternative & Optional Programs	1900									74,936
222	Total Instruction	1000		74,936							
223	SUPPORT SERVICES (MR/SS)										
224	Support Services - Pupil										1,071
225	Attendance & Social Work Services	2110		1,071							0
226	Guidance Services	2120									8,092
227	Health Services	2130		8,092							0
228	Psychological Services	2140									0
229	Speech Pathology & Audiology Services	2150									0
230	Other Support Services - Pupils (Describe & Itemize)	2190									9,163
231	Total Support Services - Pupil	2100		9,163							
232	Support Services - Instructional Staff										0
233	Improvement of Instruction Services	2210									7,973
234	Educational Media Services	2220		7,973							0
235	Assessment & Testing	2230									7,973
236	Total Support Services - Instructional Staff	2200		7,973							



	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
237	<b>Support Services - General Administration</b>										
238	Board of Education Services	2310									0
239	Executive Administration Services	2320		1,726							1,726
240	Special Area Administrative Services	2330									0
241	Claims Paid from Self Insurance Fund	2361									0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
243	Unemployment Insurance Payments	2363									0
244	Insurance Payments (regular or self-insurance)	2364									0
245	Risk Management and Claims Services Payments	2365									0
246	Judgment and Settlements	2366									0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
248	Reciprocal Insurance Payments	2368									0
249	Legal Service	2369									0
250	<b>Total Support Services - General Administration</b>	2300		1,726							1,726
251	<b>Support Services - School Administration</b>										
252	Office of the Principal Services	2410		15,232							15,232
253	Other Support Services - School Administration (Describe & Itemize)	2490									0
254	<b>Total Support Services - School Administration</b>	2400		15,232							15,232
255	<b>Support Services - Business</b>										
256	Direction of Business Support Services	2510									0
257	Fiscal Services	2520		27,965							27,965
258	Facilities Acquisition & Construction Services	2530									0
259	Operation & Maintenance of Plant Service	2540		5,236							5,236
260	Pupil Transportation Services	2550		595							595
261	Food Services	2560		4,522							4,522
262	Internal Services	2570									0
263	<b>Total Support Services - Business</b>	2500		38,318							38,318
264	<b>Support Services - Central</b>										
265	Direction of Central Support Services	2610									0
266	Planning, Research, Development & Evaluation Services	2620									0
267	Information Services	2630									0
268	Staff Services	2640									0
269	Data Processing Services	2660		179							179
270	<b>Total Support Services - Central</b>	2600		179							179
271	<b>Other Support Services (Describe &amp; Itemize)</b>	2900									0
272	<b>Total Support Services</b>	2000		72,591							72,591

## 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
273	COMMUNITY SERVICES (MR/SS)	3000									0
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			147,527				0			147,527
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(28,027)
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
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
306											
307	70 WORKING CASH FUND (WC)										
308											

	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
309	<b>80 - TORT FUND (TF)</b>										
310	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										0
311	Claims Paid from Self Insurance Fund	2361									0
	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
312	Unemployment Insurance Payments	2363									0
313	Insurance Payments (regular or self-insurance)	2364									0
314	Risk Management and Claims Services Payments	2365									0
315	Judgment and Settlements	2366									0
316	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
317	Reciprocal Insurance Payments	2368									0
318	Legal Service	2369									0
319	Property Insurance (Building & Grounds)	2371									0
320	Vehicle Insurance (Transportation)	2372									0
321	<b>Total Support Services - General Administration</b>	2000	0	0	0	0	0	0	0	0	0
322	<b>DEBT SERVICE (TF)</b>										
323	Debt Service - Interest on Short-Term Debt										0
324	Tax Anticipation Warrants	5110									0
325	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
326	Other Interest or Short-Term Debt	5150									0
327	<b>Total Debt Service</b>	5000						0			0
328	<b>PROVISION FOR CONTINGENCIES (TF)</b>	6000									0
329	<b>Total Direct Disbursements/Expenditures</b>		0	0	0	0	0	0	0		0
330	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0
331											
332											
333	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
334	<b>SUPPORT SERVICES (FP&amp;S)</b>										
335	<b>Support Services - Business</b>										0
336	Facilities Acquisition & Construction Services	2530									0
337	Operation & Maintenance of Plant Service	2540									0
338	<b>Total Support Services - Business</b>	2500	0	0	0	0	0	0	0		0
339	<b>Other Support Services (Describe &amp; Itemize)</b>	2900									0
340	<b>Total Support Services</b>	2000	0	0	0	0	0	0	0		0
341	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (FP&amp;S)</b>										0
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
343	<b>Total Payments to Other Districts &amp; Govt Units (FPS)</b>	4000									0

## ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
344	DEBT SERVICE (FP&S)										
345	Debt Service - Interest on Short-Term Debt										0
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
	Debt Service - Payments of Principal on Long-Term Debt <sup>18</sup>	5300									0
350	(Lease/Purchase Principal Retired)										0
351	Total Debt Service	5000						0			0
352	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
353	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

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

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



	A	B	C	D	E	F
1						
2	<b>Roselle School District 12      19-022-0120-02-0000</b>					
3	<b>DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only</b>					
4		<b>EDUCATIONAL</b>	<b>OPERATIONS &amp; MAINTENANCE</b>	<b>TRANSPORTATION</b>	<b>WORKING CASH</b>	<b>TOTAL</b>
5	<b>Direct Revenues</b>	6,323,847	639,420	632,972	50,000	7,646,239
6	<b>Direct Expenditures</b>	6,732,688	665,592	349,375		7,747,655
7	<b>Difference</b>	(408,841)	(26,172)	283,597	50,000	(101,416)
8	<b>Estimated Fund Balance - June 30, 2011</b>	324,351	53,828	423,403	1,175,178	1,976,760
9	<p><b>Unbalanced budget, however, a deficit reduction plan is not required at this time.</b></p>					
10						
11						
12	<p>A deficit reduction plan is required if the local board of education adopts (or amends) the 2010-11 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).</p>					
13	<p><b>Note:</b> The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.</p>					
14	<p>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</p>					

**ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	C	D	E	F	G
1	<b>Roselle School District 12     19-022-0120-02-0000</b> District Number		<b>DEFICIT REDUCTION PLAN</b>				
2			<b>ESTIMATED BUDGET</b>				
3			<b>FY2010-11</b>				
4							
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		733,192	0	139,806	1,225,178	2,098,176
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>	5,192,268	639,420	224,150	50,000	6,105,838
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>	0	0	0		0
11	<b>STATE SOURCES</b>	<b>3000</b>	731,157	0	408,822	0	1,139,979
12	<b>FEDERAL SOURCES</b>	<b>4000</b>	400,422	0	0	0	400,422
13	<b>Total Receipts/Revenues</b>		6,323,847	639,420	632,972	50,000	7,646,239
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>	4,349,060				4,349,060
16	<b>SUPPORT SERVICES</b>	<b>2000</b>	1,697,048	662,592	346,875		2,706,515
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>	0	0	0		0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>	686,580	3,000	2,500		692,080
19	<b>DEBT SERVICES</b>	<b>5000</b>	0	0	0		0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	0	0	0		0
21	<b>Total Disbursements/Expenditures</b>		6,732,688	665,592	349,375		7,747,655
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		(408,841)	(26,172)	283,597	50,000	(101,416)
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>		0	80,000	0	0	80,000
25	<b>OTHER USES OF FUNDS (8000)</b>		0	0	0	100,000	100,000
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	80,000	0	(100,000)	(20,000)
27	<b>ESTIMATED ENDING FUND BALANCE</b>		324,351	53,828	423,403	1,175,178	1,976,760

**ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	H	I	J	K	L
1	<b>Roselle School District 12     19-022-0120-02-0000</b> District Number		<b>ESTIMATED BUDGET</b>				
2			<b>FY2011-12</b>				
3							
4							
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		324,351	53,828	423,403	1,175,178	1,976,760
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0
11	<b>STATE SOURCES</b>	<b>3000</b>					0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>					0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>					0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>					0
19	<b>DEBT SERVICES</b>	<b>5000</b>					0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		324,351	53,828	423,403	1,175,178	1,976,760

**ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	M	N	O	P	Q
1	<b>Roselle School District 12</b> <b>19-022-0120-02-0000</b> District Number		<b>ESTIMATED BUDGET</b>				
2			<b>FY2012-13</b>				
3							
4							
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		324,351	53,828	423,403	1,175,178	1,976,760
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0
11	<b>STATE SOURCES</b>	<b>3000</b>					0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>					0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>					0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>					0
19	<b>DEBT SERVICES</b>	<b>5000</b>					0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		324,351	53,828	423,403	1,175,178	1,976,760

**ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	R	S	T	U	V
1	<b>Roselle School District 12    19-022-0120-02-0000</b> <i>District Number</i>		<b>ESTIMATED BUDGET</b>				
2			<b>FY2013-14</b>				
3							
4							
5							
6			<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> (must equal prior Ending Fund Balance)		324,351	53,828	423,403	1,175,178	1,976,760
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	1000					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000					0
11	<b>STATE SOURCES</b>	3000					0
12	<b>FEDERAL SOURCES</b>	4000					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	1000					0
16	<b>SUPPORT SERVICES</b>	2000					0
17	<b>COMMUNITY SERVICES</b>	3000					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000					0
19	<b>DEBT SERVICES</b>	5000					0
20	<b>PROVISION FOR CONTINGENCIES</b>	6000					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		324,351	53,828	423,403	1,175,178	1,976,760

**ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	W	X	Y	Z
1	<b>Roselle School District 12</b> <b>19-022-0120-02-0000</b> District Number		<b>SUMMARY</b> <b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b> <b>ESTIMATED BUDGET</b> Date of Adoption: _____ (Enter as MM/DD/YY)			
2						
3						
4						
5						
6			FY2010-11	FY2011-12	FY2012-13	FY2013-14
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		2,098,176	1,976,760	1,976,760	1,976,760
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	6,105,838	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	1,139,979	0	0	0
12	FEDERAL SOURCES	4000	400,422	0	0	0
13	Total Receipts/Revenues		7,646,239	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	4,349,060	0	0	0
16	SUPPORT SERVICES	2000	2,706,515	0	0	0
17	COMMUNITY SERVICES	3000	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	692,080	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		7,747,655	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(101,416)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		80,000	0	0	0
25	OTHER USES OF FUNDS (8000)		100,000	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(20,000)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		1,976,760	1,976,760	1,976,760	1,976,760

**Deficit Reduction Plan-Background/Assumptions**  
**Fiscal Year 2011 through Fiscal Year 2014**

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**Roselle School District 12****19-022-0120-02-0000**

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*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/2011/budget.htm](http://www.isbe.net/sfms/budget/2011/budget.htm)

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**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:**



## 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 FY2011 budgeted expenditures over FY2010 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

<b>ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET</b> (Section 17-1.5 of the School Code)			School District Name: <b>Roselle School District 12</b> RCDT Number: <b>19-022-0120-02-0000</b>				
Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2010			Budgeted Expenditures, Fiscal Year 2011		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320			0	147,242		147,242
2. Special Area Administration Services	2330			0	0		0
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
<b>8. Totals</b>		0	0	0	147,242	0	147,242
<b>9. Estimated Percent Increase (Decrease) for FY2011 (Budgeted) over FY2010 (Actual)</b>							Enter Actual Data!

**Roselle School District 12      19-022-0120-02-0000**

See: School Code, Section 10-20.21 - Contracts

[illegible]

## Reference Description

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

**CHECK FOR ERRORS**

This worksheet checks various cells to assure that selected items are in balance.  
 Out-of-balance conditions are accompanied by an error message.  
 Errors must be corrected before the budget is finalized and submitted to ISBE.

Budget Item References	Message
Is Deficit Reduction Plan Required?	Deficit reduction plan is not required.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
<b>1. Cover Page - CASH or ACCRUAL</b>	<b>ACCRUAL</b>
Check one type of Accounting Basis used on the Cover sheet.	
<b>2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).</b>	
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C28, D28, F28), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C51, D51, F51).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C29:K29), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C52:H52, J52).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E38) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C56, D56, H56).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C57, D57, H57).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E40) must equal (Funds 10 & 20 - Acct 8600 - Cells C58, D58).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E41) must equal (Funds 10 & 20 - Acct 8700 - Cells C59, D59).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H42) must equal (Fund 10 & 20, Acct 8800 - Cells C60, D60).	OK
<b>3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2010, (CashSum 4, All Funds), cannot be negative.</b>	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
<b>4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2011, (Page CashSum 4 - All Funds), cannot be negative.</b>	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
<b>5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).</b>	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

*End of Balancing*