

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

☐ Cash
☒ Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2014 - June 30, 2015

Unbalanced budget, a deficit reduction plan must be adopted and submitted concurrently with this budget. This deficit reduction plan must result in a balanced budget by the last year of the attached plan, as adopted by the local board of education. (Tab: Deficit BudgetSum Calc 20)

Date of Amended Budget:

(MM/DD/YY)

District Name:

Roselle School District 12

District RCDT No:

19-022-0120-02

Budget of Roselle School District 12, County of Du Page,
State of Illinois, for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

WHEREAS the Board of Education of Roselle School District 12,
County of Du Page, 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 23 day of September, 2014,
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:



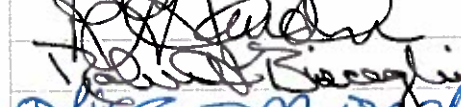


Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be

beginning July 1, 2014 and ending June 30, 2015.

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 23
day of September, 2014 by a roll call vote of 6 Yeas, and 0 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/2014/budget.htm. The electronic version does not require member signatures.

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(MM/DD/YYYY)

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Roselle School District 12

District RCDT No:

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Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be

beginning July 1, 2014 and ending June 30, 2015.

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and expenditures from each
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BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.											
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, 2014 ¹		234,673	9,491	116,653	61,627	41,751	0	1,593,629	0	0	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	6,136,586	679,561	608,936	236,300	235,931	0	100	0	0	
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	654,781	0	0	183,500	0	0	0	0	0	
8	FEDERAL SOURCES	4000	416,159	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ¹		7,207,526	679,561	608,936	419,800	235,931	0	100	0	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	1,547,655									
11	Total Receipts/Revenues		8,755,181	679,561	608,936	419,800	235,931	0	100	0	0	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	4,750,645				75,324					
14	SUPPORT SERVICES	2000	2,289,303	743,350		379,527	75,906	0		0	0	
15	COMMUNITY SERVICES	3000	0	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	606,424	0	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	609,000	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	15,000	10,000	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ¹		7,641,372	753,350	609,000	379,527	151,230	0		0	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	1,547,655	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		9,189,027	753,350	609,000	379,527	151,230	0		0	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(433,846)	(73,789)	(64)	40,273	84,701	0	100	0	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁰	7110										
27	Abatement of the Working Cash Fund ¹⁰	7110	450,000	150,000								
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 ¹	7160		0								
33	Proceeds to O&M Fund											
34	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a}	7170										
35	Proceeds to Debt Service Fund				0							
36	SALE OF BONDS (7200)											
37	Principal on Bonds Sold ⁴	7210										
38	Premium on Bonds Sold	7220										
39	Accrued Interest on Bonds Sold	7230										
40	Sale or Compensation for Fixed Assets ⁵	7300										
41	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
42	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
43	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
44	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
45	Transfer to Capital Projects Fund	7800						0				
46	ISBE Loan Proceeds	7900										
47	Other Sources Not Classified Elsewhere	7990										
48	Total Other Sources of Funds ¹		450,000	150,000	0	0	0	0	0	0	0	

	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.		(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 ¹⁶	8110							600,000			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest	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 ^{3a} 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 ⁸		0	0	0	0	0	0	600,000	0	0	
80	Total Other Sources/Uses of Fund		450,000	150,000	0	0	0	0	(600,000)	0	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2015		250,827	85,702	116,589	101,900	126,452	0	993,729	0	0	
82												
83												
84	SUMMARY OF EXPENDITURES (by Major Object)											
	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
85	Object Name											
87	Salaries	100	5,221,343	0		1,401		0		0	0	5,222,744
88	Employee Benefits	200	781,891	0		176	151,230	0		0	0	933,087
89	Purchased Services	300	300,414	440,150	0	377,950		0		0	0	1,118,514
90	Supplies & Materials	400	449,575	202,000		0		0		0	0	851,575
91	Capital Outlay	500	37,000	90,000		0		0		0	0	127,000
92	Other Objects	600	791,349	10,000	609,000	0	0	0		0	0	1,410,349
93	Non-Capitalized Equipment	700	60,000	11,200		0		0		0	0	71,200
94	Termination Benefits	800	0	0		0						0
95	Total Expenditures		7,641,372	753,350	609,000	379,527	151,230	0		0	0	8,634,479

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2014 ⁷		3,625,047	306,764	346,127	164,745	136,119	0	1,593,261	0	0
4	Total Direct Receipts & Other Sources ⁸		7,657,526	829,561	608,936	419,800	235,931	0	100	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		7,657,526	829,561	608,936	419,800	235,931	0	100	0	0
12	Total Amount Available		11,282,573	1,136,325	955,063	584,545	372,050	0	1,593,361	0	0
13	Total Direct Disbursements & Other Uses ⁹		7,641,372	753,350	609,000	379,527	151,230	0	600,000	0	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		7,641,372	753,350	609,000	379,527	151,230	0	600,000	0	0
21	ENDING CASH BALANCE ON HAND June 30, 2015 ⁷		3,641,201	382,975	346,063	205,018	220,820	0	993,361	0	0

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	5,759,186	598,986	608,436	205,720	124,304				
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140									
8	FICA and Medicare Only Levies	1150					38,527				
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		5,759,186	598,986	608,436	205,720	162,831	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	14,000	23,000		10,000	73,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		14,000	23,000	0	10,000	73,000	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	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	30,000								
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		33,500								
41	TRANSPORTATION FEES										
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									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

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			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	4,000	400	500	250	100		100		
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		4,000	400	500	250	100	0	100	0	0
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	75,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	6,000								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		81,000								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720	30,500								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	25,000								
82	Total District/School Activity Income		55,500	0							
83	TEXTBOOK Income										
84	Rentals - Regular Textbooks	1811	62,000								
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		62,000								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		50,000							
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	120,000								
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 (Describe & Itemize)	1993	4,000								
107	Other Local Revenues (Describe & Itemize)	1999	3,400								
108	Total Other Revenue from Local Sources		127,400	57,175	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	6,136,586	679,561	608,936	236,300	235,931	0	100	0	0

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
110											
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	320,000								
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									
121	Total Unrestricted Grants-In-Aid		320,000	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	75,000								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	110,000								
126	Special Education - Personnel	3110	117,917								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145	1,500								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		304,417	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		0	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	29,000								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		29,000				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	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				123,500					
152	Transportation - Special Education	3510				60,000					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		183,500	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
183	Chicago General Education Block Grant	3766									
184	Chicago Educational Services Block Grant	3767									
185	School Safety & Educational Improvement Block Grant	3775									
186	Technology - Technology for Success	3780									
187	State Charter Schools	3815									
188	Extended Learning Opportunities - Summer Bridges	3825									
189	Infrastructure Improvements - Planning/Construction	3920									
190	School Infrastructure - Maintenance Projects	3925									
191	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	514								
192	Total Restricted Grants-in-Aid		334,781	0	0	183,500	0	0	0	0	0
193	Total Receipts/Revenues from State Sources	3000	654,781	0	0	183,500	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 VI										
187	Title VI - Innovation and Flexibility Formula	4100									
188	Title VI - SEA Projects	4105									
189	Title VI - Rural Education Initiative (REI)	4107									
190	Title VI - Other (Describe & Itemize)	4199									
191	Total Title VI		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	50,000								
195	Special Milk Program	4215									
196	School Breakfast Program	4220									
197	Summer Food Service Admin/Program	4225									
198	Child and Adult Care Food Program	4226									
199	Fresh Fruit and Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		50,000				0				
202	TITLE I										
203	Title I - Low Income	4300	44,000								
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		44,000	0		0	0				

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	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	4800	10,197								
219	Federal Special Education - Preschool Discretionary	4805									
220	Federal Special Education - IDEA Flow Through	4820	258,212								
221	Federal Special Education - IDEA Room & Board	4825									
222	Federal Special Education - IDEA Discretionary	4830									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4899				0	0				
224	Total Federal Special Education		268,409	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title III-E Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799					0				
228	Total CTE - Perkins		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 - Ed Job Fund Program	4880									
259	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
260	Race to the Top Program	4901									
261	Advanced Placement Fee/International Baccalaureate	4904									
262	Title III - Immigrant Education Program (IEP)	4905									
263	Title III - Language Inst Program - Limited English (LIPLEP)	4909									
264	Learn & Serve America	4910									
265	McKinney Education for Homeless Children	4920									
266	Title II - Eisenhower - Professional Development Formula	4930									
267	Title II - Teacher Quality	4932	33,750								

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
268	Federal Charter Schools	4960									
269	Medicaid Matching Funds - Administrative Outreach	4991									
270	Medicaid Matching Funds - Fee-For-Service Program	4992	20,000								
271	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999									
272	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		416,159	0	0	0	0	0		0	0
273	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	416,159	0	0	0	0	0	0	0	0
274	TOTAL DIRECT RECEIPTS/REVENUES		7,207,526	679,561	608,936	419,800	235,931	0	100	0	0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	2,739,473	401,576	57,350	107,400		18,125			3,323,924
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	656,979	116,746	6,740	7,000					787,465
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	100,853	13,639		500					114,992
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500	91,504		7,354	10,700		2,500			112,058
15	Summer School Programs	1600	18,756		120	675					19,551
16	Gifted Programs	1650	48,361	713	850	1,000		100			51,024
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	198,589	17,042	1,000	5,000					221,631
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912						120,000			120,000
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Total Instruction ¹⁴	1000	3,854,515	549,716	73,414	132,275	0	140,725	0	0	4,750,645
34	SUPPORT SERVICES (ED)										
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110	169,078	22,360	350	600					192,388
37	Guidance Services	2120									0
38	Health Services	2130	123,963	131	4,500	2,400					130,994
39	Psychological Services	2140									0
40	Speech Pathology & Audiology Services	2150									0
41	Other Support Services - Pupils (Describe & Itemize)	2190									0
42	Total Support Services - Pupil	2100	293,041	22,491	4,850	3,000	0	0	0	0	323,382
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210	123,729		6,000	52,400		2,000			184,129
45	Educational Media Services	2220	215,527	43,900	15,300	25,400					300,127
46	Assessment & Testing	2230									0
47	Total Support Services - Instructional Staff	2200	339,256	43,900	21,300	77,800	0	2,000	0	0	484,256
48	Support Services - General Administration										
49	Board of Education Services	2310			106,450	3,500		20,500			130,450
50	Executive Administration Services	2320	118,000	37,678	5,800			2,000			163,478
51	Special Area Administration Services	2330									0
52	Tort Immunity Services	2360 - 2370									0
53	Total Support Services - General Administration	2300	118,000	37,678	112,250	3,500	0	22,500	0	0	293,928
54	Support Services - School Administration										
55	Office of the Principal Services	2410	315,864	74,603	2,350			1,000			393,817
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	315,864	74,603	2,350	0	0	1,000	0	0	393,817

	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
58	Support Services - Business										
59	Direction of Business Support Services	2510									0
60	Fiscal Services	2520	191,418	49,149	4,400	8,500		3,000			256,467
61	Operation & Maintenance of Plant Services	2540	32,000	4,154	52,100						88,254
62	Pupil Transportation Services	2550									0
63	Food Services	2560				145,500		700			146,200
64	Internal Services	2570									0
65	Total Support Services - Business	2500	223,418	53,303	56,500	154,000	0	3,700	0	0	490,921
66	Support Services - Central										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630									0
70	Staff Services	2640									0
71	Data Processing Services	2660	77,249		29,750	79,000	37,000		60,000		282,999
72	Total Support Services - Central	2600	77,249	0	29,750	79,000	37,000	0	60,000	0	282,999
73	Other Support Services (Describe & Itemize)	2900									0
74	Total Support Services	2000	1,366,828	231,975	227,000	317,300	37,000	29,200	60,000	0	2,269,303
75	COMMUNITY SERVICES (ED)	3000									0
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
77	Payments to Other Govt Units (In-State)										
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120									0
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
84	Total Payments to Districts and Other Govt Units (In-State)	4100			0			0			0
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220						606,424			606,424
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						606,424			606,424
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
100	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
101	Payments to Other District & Govt Units (Out of State)	4400									0
102	Total Payments to Other District & Govt Units	4000			0			606,424			606,424
103	DEBT SERVICE (ED)										
104	Debt Service - Interest on Short-Term Debt										
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
110	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	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
111	Debt Service - Interest on Long-Term Debt	5200						0			0
112	Total Debt Service	5000						0			0
113	PROVISION FOR CONTINGENCIES (ED)	6000						15,000			15,000
114	Total Direct Disbursements/Expenditures		5,221,343	781,691	300,414	449,575	37,000	791,349	60,000	0	7,641,372
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(433,846)
116											
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)										
119	Support Services - Pupil										0
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	Support Services - Business										0
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530									0
124	Operation & Maintenance of Plant Services	2540			440,150	202,000	90,000		11,200		743,350
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	0	0	440,150	202,000	90,000	0	11,200	0	743,350
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	0	0	440,150	202,000	90,000	0	11,200	0	743,350
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
132	Payments to Other Govt Units (In-State)										0
133	Payments for Special Education Programs	4120									0
134	Payments for CTE Program	4140									0
135	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
136	Total Payments to Other Govt Units (In-State)	4100			0			0			0
137	Payments to Other Govt Units (Out of State) ¹⁴	4400									0
138	Total Payments to Other District and Govt Unit	4000			0			0			0
139	DEBT SERVICE (O&M)										
140	Debt Service - Interest on Short-Term Debt										0
141	Tax Anticipation Warrants	5110									0
142	Tax Anticipation Notes	5120									0
143	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
144	State Aid Anticipation Certificates	5140									0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
146	Total Debt Service - Interest on Short-Term Debt	5100						0			0
147	Debt Service - Interest on Long-Term Debt	5200									0
148	Total Debt Service	5000						0			0
149	PROVISION FOR CONTINGENCIES (O&M)	6000						10,000			10,000
150	Total Direct Disbursements/Expenditures		0	0	440,150	202,000	90,000	10,000	11,200	0	753,350
151	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(73,789)
152											
153	30 - DEBT SERVICE FUND (DS)										0
154	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
155	DEBT SERVICE (DS)										
156	Debt Service - Interest on Short-Term Debt										0
157	Tax Anticipation Warrants	5110									0
158	Tax Anticipation Notes	5120									0
159	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
160	State Aid Anticipation Certificates	5140									0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
162	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
163	Debt Service - Interest on Long-Term Debt	5200						129,000			129,000
164	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						480,000			480,000
165	Debt Service Other (Describe & Itemize)	5400									0
166	Total Debt Service	5000			0			609,000			609,000
167	PROVISION FOR CONTINGENCIES (DS)	6000									0
168	Total Direct Disbursements/Expenditures				0			609,000			609,000
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(54)
171	40 - TRANSPORTATION FUND (TR)										
172	SUPPORT SERVICES (TR)										
173	Support Services - Pupils										
174	Other Support Services - Pupils (Describe & Itemize)	2190									0
175	Support Services - Business										
176	Pupil Transportation Services	2550	1,401	176	377,950						379,527
177	Other Support Services (Describe & Itemize)	2900									0
178	Total Support Services	2000	1,401	176	377,950	0	0	0	0	0	379,527
179	COMMUNITY SERVICES (TR)	3000									0
180	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
181	Payments to Other Govt Units (In-State)										
182	Payments for Regular Program	4110									0
183	Payments for Special Education Programs	4120									0
184	Payments for Adult/Continuing Education Programs	4130									0
185	Payments for CTE Programs	4140									0
186	Payments for Community College Programs	4170									0
187	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
188	Total Payments to Other Govt Units (In-State)	4100			0			0			0
189	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
190	Total Payments to Other Districts & Govt Units	4000			0			0			0
191	DEBT SERVICE (TR)										
192	Debt Service - Interest on Short-Term Debt										
193	Tax Anticipation Warrants	5110									0
194	Tax Anticipation Notes	5120									0
195	Corporate Personal Prop Rep/ Tax Anticipation Notes	5130									0
196	State Aid Anticipation Certificates	5140									0
197	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
198	Total Debt Service - Interest On Short-Term Debt	5100						0			0
199	Debt Service - Interest on Long-Term Debt	5200									0
200	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
201	Debt Service - Other (Describe and Itemize)	5400									0
202	Total Debt Service	5000						0			0
203	PROVISION FOR CONTINGENCIES (TR)	6000									0
204	Total Direct Disbursements/Expenditures		1,401	176	377,950	0	0	0	0	0	379,527
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										40,273
207	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
208	INSTRUCTION (MR/SS)										
209	Regular Program	1100		43,341							43,341
210	Pre-K Programs	1125									0
211	Special Education Programs (Functions 1200-1220)	1200		21,420							21,420
212	Special Education Programs Pre-K	1225									0
213	Remedial and Supplemental Programs K-12	1250		3,542							3,542
214	Remedial and Supplemental Programs Pre-K	1275									0
215	Adult/Continuing Education Programs	1300									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
216	CTE Programs	1400									0
217	Interscholastic Programs	1500		1,785							1,785
218	Summer School Programs	1600		357							357
219	Gifted Programs	1650		1,428							1,428
220	Driver's Education Programs	1700									0
221	Bilingual Programs	1800		3,451							3,451
222	Truant Alternative & Optional Programs	1900									0
223	Total Instruction	1000		75,324							75,324
224	SUPPORT SERVICES (NRSS)										
225	Support Services - Pupil										
226	Attendance & Social Work Services	2110		1,071							1,071
227	Guidance Services	2120									0
228	Health Services	2130		8,092							8,092
229	Psychological Services	2140									0
230	Speech Pathology & Audiology Services	2150									0
231	Other Support Services - Pupils (Describe & Itemize)	2190									0
232	Total Support Services - Pupil	2100		9,163							9,163
233	Support Services - Instructional Staff										
234	Improvement of Instruction Services	2210									0
235	Educational Media Services	2220		7,973							7,973
236	Assessment & Testing	2230									0
237	Total Support Services - Instructional Staff	2200		7,973							7,973
238	Support Services - General Administration										
239	Board of Education Services	2310									0
240	Executive Administration Services	2320		1,726							1,726
241	Special Area Administrative Services	2330									0
242	Claims Paid from Self Insurance Fund	2361									0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
244	Unemployment Insurance Payments	2363									0
245	Insurance Payments (regular or self-insurance)	2364									0
246	Risk Management and Claims Services Payments	2365									0
247	Judgment and Settlements	2366									0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
249	Reciprocal Insurance Payments	2368									0
250	Legal Services	2369									0
251	Total Support Services - General Administration	2300		1,726							1,726
252	Support Services - School Administration										
253	Office of the Principal Services	2410		15,232							15,232
254	Other Support Services - School Administration (Describe & Itemize)	2490									0
255	Total Support Services - School Administration	2400		15,232							15,232
256	Support Services - Business										
257	Direction of Business Support Services	2510									0
258	Fiscal Services	2520		31,280							31,280
259	Facilities Acquisition & Construction Services	2530									0
260	Operation & Maintenance of Plant Service	2540		5,236							5,236
261	Pupil Transportation Services	2550		595							595
262	Food Services	2560		4,522							4,522
263	Internal Services	2570									0
264	Total Support Services - Business	2500		41,633							41,633

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
2											
285	Support Services - Central										
286	Direction of Central Support Services	2610									0
287	Planning, Research, Development & Evaluation Services	2620									0
288	Information Services	2630									0
289	Staff Services	2640									0
270	Data Processing Services	2660		179							179
271	Total Support Services - Central	2600		179							179
272	Other Support Services (Describe & Itemize)	2900									0
273	Total Support Services	2000		75,906							75,906
274	COMMUNITY SERVICES (MR/SS)	3000									0
275	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
276	Payments for Special Education Programs	4120									0
277	Payments for CTE Programs	4140									0
278	Total Payments to Other Districts & Govt Units	4000		0							0
279	DEBT SERVICE (MR/SS)										
280	Debt Service - Interest on Short-Term Debt										
281	Tax Anticipation Warrants	5110									0
282	Tax Anticipation Notes	5120									0
283	Corporate Personal Prop Repi Tax Anticipation Notes	5130									0
284	State Aid Anticipation Certificates	5140									0
285	Other (Describe & Itemize)	5150									0
288	Total Debt Service	5000						0			0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
288	Total Direct Disbursements/Expenditures			151,230				0			151,230
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										84,701
290											
291	60 - CAPITAL PROJECTS (CP)										
292	SUPPORT SERVICES (CP)										
293	Support Services - Business										
294	Facilities Acquisition & Construction Services	2530									0
295	Other Support Services (Describe & Itemize)	2900									0
296	Total Support Services	2000	0	0	0	0	0	0	0		0
297	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
298	Payments to Other Govt Units (In-State)										
299	Payments to Other Govt Units (In-State)	4100									0
300	Payment for Special Education Programs	4120									0
301	Payment for CTE Programs	4140									0
302	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
303	Total Payments to Other Districts & Govt Units	4000			0			0			0
304	PROVISION FOR CONTINGENCIES (CP)	6000									0
305	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
307											
308	70 WORKING CASH FUND (WC)										
309											
310	80 - TORT FUND (TF)										
311	SUPPORT SERVICES - GENERAL ADMINISTRATION										
312	Claims Paid from Self Insurance Fund	2361									0
313	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
314	Unemployment Insurance Payments	2363									0
315	Insurance Payments (regular or self-insurance)	2364									0
316	Risk Management and Claims Services Payments	2365									0
317	Judgment and Settlements	2366									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
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
319	Reciprocal Insurance Payments	2368									0
320	Legal Service	2369									0
321	Property Insurance (Building & Grounds)	2371									0
322	Vehicle Insurance (Transportation)	2372									0
323	Total Support Services - General Administration	2000	0	0	0	0	0	0	0		0
324	DEBT SERVICE (TF)										
325	Debt Service - Interest on Short-Term Debt										
326	Tax Anticipation Warrants	5110									0
327	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
328	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
329	Total Debt Service	5000						0			0
330	PROVISION FOR CONTINGENCIES (TF)	6000									0
331	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
333											
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
335	SUPPORT SERVICES (FP&S)										
336	Support Services - Business										
337	Facilities Acquisition & Construction Services	2530									0
338	Operation & Maintenance of Plant Service	2540									0
339	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
340	Other Support Services (Describe & Itemize)	2900									0
341	Total Support Services	2000	0	0	0	0	0	0	0		0
342	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
343	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
344	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
345	DEBT SERVICE (FP&S)										
346	Debt Service - Interest on Short-Term Debt										
347	Tax Anticipation Warrants	5110									0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
349	Total Debt Service - Interest on Short-Term Debt	5100						0			0
350	Debt Service - Interest on Long-Term Debt	5200									0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵	5300									
351	(Lease/Purchase Principal Retired)										0
352	Total Debt Service	5000						0			0
353	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
354	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

	A	B	C	D	E	F
1						
2	Roselle School District 12 19022012002					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	7,207,526	679,561	419,800	100	8,306,987
6	Direct Expenditures	7,641,372	753,350	379,527		8,774,249
7	Difference	(433,846)	(73,789)	40,273	100	(467,262)
8	Estimated Fund Balance - June 30, 2015	250,827	85,702	101,900	993,729	1,432,158
9	<p>Unbalanced budget, however, a deficit reduction plan is not required at this time.</p>					
10						
11						
12	<p>A deficit reduction plan is required if the local board of education adopts (or amends) the 2014-15 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</p>					
13	<p>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.</p>					
14	<p>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2013-2014 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</p>					
15	<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			DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3	Roselle School District 12 19022012002		FY2014-15				
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)		234,673	9,491	61,627	1,593,629	1,899,420
8	RECEIPTS/REVENUES	<i>Acct No.</i>					
9	LOCAL SOURCES	1000	6,136,586	679,561	236,300	100	7,052,547
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	654,781	0	183,500	0	838,281
12	FEDERAL SOURCES	4000	416,159	0	0	0	416,159
13	Total Receipts/Revenues		7,207,526	679,561	419,800	100	8,306,987
14	DISBURSEMENTS/EXPENDITURES	<i>Funct No.</i>					
15	INSTRUCTION	1000	4,750,645				4,750,645
16	SUPPORT SERVICES	2000	2,269,303	743,350	379,527		3,392,180
17	COMMUNITY SERVICES	3000	0	0	0		0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	606,424	0	0		606,424
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	15,000	10,000	0		25,000
21	Total Disbursements/Expenditures		7,641,372	753,350	379,527		8,774,249
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(433,846)	(73,789)	40,273	100	(467,262)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		450,000	150,000	0	0	600,000
25	OTHER USES OF FUNDS (8000)		0	0	0	600,000	600,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		450,000	150,000	0	(600,000)	0
27	ESTIMATED ENDING FUND BALANCE		250,827	85,702	101,900	993,729	1,432,158

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

	A	B	H	I	J	K	L
1	Roselle School District 12 19022012002 District Number		ESTIMATED BUDGET				
2			FY2015-16				
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		250,827	85,702	101,900	993,729	1,432,158
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	6,202,247	686,832	238,828	904,000	8,031,907
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0
11	STATE SOURCES	3000	1,199,119	0	175,000	0	1,374,119
12	FEDERAL SOURCES	4000	416,159	0	0	0	416,159
13	Total Receipts/Revenues		7,817,525	686,832	413,828	904,000	9,822,185
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	4,870,687				4,870,687
16	SUPPORT SERVICES	2000	2,000,000	745,000	350,000		3,095,000
17	COMMUNITY SERVICES	3000	0	0	0		0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	610,000	0	0		610,000
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	15,000	10,000	0		25,000
21	Total Disbursements/Expenditures		7,495,687	755,000	350,000		8,600,687
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		321,838	(68,168)	63,828	904,000	1,221,498
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		650,000	200,000	0	0	850,000
25	OTHER USES OF FUNDS (8000)		0	0	0	850,000	850,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		650,000	200,000	0	(850,000)	0
27	ESTIMATED ENDING FUND BALANCE		1,222,665	217,534	165,728	1,047,729	2,653,656

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

	A	B	M	N	O	P	Q
1	ESTIMATED BUDGET FY2016-17						
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,222,665	217,534	165,728	1,047,729	2,653,656
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	6,268,611	694,181	241,383	4,000	7,208,175
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0
11	STATE SOURCES	3000	984,000	0	170,000	0	1,154,000
12	FEDERAL SOURCES	4000	416,159	0	0	0	416,159
13	Total Receipts/Revenues		7,668,770	694,181	411,383	4,000	8,778,334
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	4,843,641				4,843,641
16	SUPPORT SERVICES	2000	2,001,846	0	355,000		2,356,846
17	COMMUNITY SERVICES	3000	0	747,000	0		747,000
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	610,000	0	0		610,000
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	15,000	10,000	0		25,000
21	Total Disbursements/Expenditures		7,470,487	757,000	355,000		8,582,487
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		198,283	(62,819)	56,383	4,000	195,847
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		1,420,948	154,715	222,111	1,051,729	2,849,503

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

	A	B	R	S	T	U	V
1			ESTIMATED BUDGET FY2017-18				
2							
3	Roselle School District 12	19022012002					
4	District Number						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,420,948	154,715	222,111	1,051,729	2,849,503
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	6,335,686	701,609	243,966	4,000	7,285,261
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0
11	STATE SOURCES	3000	984,000	0	170,000	0	1,154,000
12	FEDERAL SOURCES	4000	420,000	0	0	0	420,000
13	Total Receipts/Revenues		7,739,686	701,609	413,966	4,000	8,859,261
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	4,940,514				4,940,514
16	SUPPORT SERVICES	2000	2,001,846	750,000	360,000		3,111,846
17	COMMUNITY SERVICES	3000	0	0	0		0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	610,000	0	0		610,000
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	15,000	10,000	0		25,000
21	Total Disbursements/Expenditures		7,567,360	760,000	360,000		8,687,360
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		172,326	(58,391)	53,966	4,000	171,901
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		1,593,274	96,324	276,077	1,055,729	3,021,404

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

	A	B	W	X	Y	Z
1			SUMMARY			
2			BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
3	Roselle School District 12 19022012002		ESTIMATED BUDGET			
4	District Number		Date of Adoption:			
5			(Enter as MM/DD/YY)			
6			FY2014-15	FY2015-16	FY2016-17	FY2017-18
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,899,420	1,432,158	2,653,656	2,849,503
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	7,052,547	8,031,907	7,208,175	7,285,261
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	838,281	1,374,119	1,154,000	1,154,000
12	FEDERAL SOURCES	4000	416,159	416,159	416,159	420,000
13	Total Receipts/Revenues		8,306,987	9,822,185	8,778,334	8,859,261
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	4,750,645	4,870,687	4,843,641	4,940,514
16	SUPPORT SERVICES	2000	3,392,180	3,095,000	2,356,846	3,111,846
17	COMMUNITY SERVICES	3000	0	0	747,000	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	606,424	610,000	610,000	610,000
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	25,000	25,000	25,000	25,000
21	Total Disbursements/Expenditures		8,774,249	8,600,687	8,582,487	8,687,360
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(467,262)	1,221,498	195,847	171,901
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		600,000	850,000	0	0
25	OTHER USES OF FUNDS (8000)		600,000	850,000	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		1,432,158	2,653,656	2,849,503	3,021,404

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 FY2015 budgeted expenditures over FY2014 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:

Roselle School District 12

RCDT Number:

19-022-0120-02

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2014			Budgeted Expenditures, Fiscal Year 2015		
		(10)	(20)	Total	(10)	(20)	Total
		Educational	Operations & Maintenance		Educational	Operations & Maintenance	
1. Executive Administration Services	2320	156,284		156,284	163,478		163,478
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 required by state law and include above				0			0
8. Totals		156,284	0	156,284	163,478	0	163,478
9. Estimated Percent Increase (Decrease) for FY2015 (Budgeted) over FY2014 (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.
- 3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5 The 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 100.60.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to unfunded 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 (judicial only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 18 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS

This worksheet checks various cells to assure that selected items are in balance.
Out-of-balance conditions are accompanied by an error message.

Errors must be corrected before the budget is finalized and submitted to ISBE.

Budget Item References		Message
Is Deficit Reduction Plan Required?		
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?		
1. Cover Page - CASH or ACCRUAL		
Check one type of Accounting Basis used on the Cover sheet		
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct 8000), Estimated Beginning Fund Balance July, 1 2014 for all Funds (Cells C3 - K3)Line must have a number or zero)		ACCRUAL
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C62, D62, F62)		OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 80, & 80 - Acct 8140 - Cells C53:H53, J53).		OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).		OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).		OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).		OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C68:D72).		OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).		OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2014, (CashSum 4, All Funds), cannot be negative.		
Educational (Fund 10 - Cell C3)		OK
Operations & Maintenance (Fund 20 - Cell D3)		OK
Debt Service (Fund 30 - Cell E3)		OK
Transportation (Fund 40 - Cell F3)		OK
Municipal Retirement/Social Security (Fund 60 - Cell G3)		OK
Capital Projects (Fund 80 - Cell H3)		OK
Working Cash (Fund 70 - Cell I3)		OK
Tot (Fund 80 - Cell J3)		OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2015, (Page CashSum 4 - All Funds), cannot be negative.		
Educational (Fund 10 - Cell C21)		OK
Operations & Maintenance (Fund 20 - Cell D21)		OK
Debt Service (Fund 30 - Cell E21)		OK
Transportation (Fund 40 - Cell F21)		OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)		OK
Capital Projects (Fund 80 - Cell H21)		OK
Working Cash (Fund 70 - Cell I21)		OK
Tot (Fund 80 - Cell J21)		OK
Fire Prevention & Safety (Fund 90 - Cell K21)		OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).		
Interfund Loans Payable (Funds 10:80, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal		OK
Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C18:D15, F15, I15).		OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal		OK
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).		OK

End of Balancing