

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2009 - June 30, 2010

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: Lemont-Bromberek CSD 113A
District RCDT No: 14016113A02

Budget of Lemont-Bromberek CSD 113A, County of Cook and DuPage,
State of Illinois, for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010.

WHEREAS the Board of Education of Lemont-Bromberek CSD 113A,
County of Cook and 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 30 day of September, 2009,
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, 2009 and ending June 30, 2010.

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 30th
day of September, 2009 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
<i>[Signature]</i>	<i>[Signature]</i>
<i>[Signature]</i>	<i>[Signature]</i>
<i>[Signature]</i>	
<i>[Signature]</i>	

* 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/2010/budget.htm. The electronic version does not require member signatures.

BUDGET SUMMARY

1	A	B	C	D	E	F	G	H	I	J	K	L
	[See page 29 for references] 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	ESTIMATED BEGINNING FUND BALANCE July 1, 2009 ¹		(5,063,309)	486,449	3,278,547	628,610	(308,506)	(1,201,885)	5,482,942			
3	RECEIPTS/REVENUES											
4	LOCAL SOURCES	1000	14,648,156	2,128,581	3,532,147	427,814	552,760	0	0	0	0	
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
6	STATE SOURCES	3000	2,033,783	0	0	730,000	0	0	0	0	0	
7	FEDERAL SOURCES	4000	728,151	0	0	0	0	0	0	0	0	
8	Total Direct Receipts/Revenues		17,409,090	2,128,581	3,532,147	1,157,814	552,760	0	0	0	0	
9	Receipts/Revenues for "On Behalf" Payments ²	3998	17,409,090	2,128,581	3,532,147	1,157,814	552,760	0	0	0	0	
10	Total Receipts/Revenues		17,409,090	2,128,581	3,532,147	1,157,814	552,760	0	0	0	0	
11	DISBURSEMENTS/EXPENDITURES											
12	INSTRUCTION	1000	14,099,289				224,710					
13	SUPPORT SERVICES	2000	4,501,180	2,122,314		1,357,312	429,181	0		0	0	
14	COMMUNITY SERVICES	3000	11,259	0		0	0					
15	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	500,000	0	0	0	0	0	0	0	0	
16	DEBT SERVICES	5000	0	0	3,532,147	0	0	0	0	0	0	
17	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0	0	0	0	
18	Total Direct Disbursements/Expenditures		19,111,738	2,122,314	3,532,147	1,357,312	653,891	0	0	0	0	
19	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0	0	0	0	
20	Total Disbursements/Expenditures		19,111,738	2,122,314	3,532,147	1,357,312	653,891	0	0	0	0	
21	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(1,703,648)	6,277	0	(199,398)	(101,131)	0	0	0	0	
22	OTHER SOURCES/USES OF FUNDS											
23	OTHER SOURCES OF FUNDS (7000)											
24	PERMANENT TRANSFER FROM VARIOUS FUNDS											
25	Abolishment or Abatement of the Working Cash Fund	7110	5,053,309									
26	Transfer of Working Cash Fund Interest	7120										
27	Transfer Among Funds	7130										
28	Transfer of Interest	7140										
29	Transfer from Capital Projects Fund to O&M Fund	7150										
30	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160										
31	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ³ Proceeds to Debt Service Fund	7170										
32	SALE OF BONDS (7200)											
33	Principal on Bonds Sold ⁴	7210										
34	Premium on Bonds Sold	7220										
35	Accrued Interest on Bonds Sold	7230										
36	Sale or Compensation for Fixed Assets ⁵	7300										
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400										
38	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500										
39	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600										
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700										
41	Transfer to Capital Projects Fund	7800										
42	ISBE Loan Proceeds	7900										
43	Other Sources Not Classified Elsewhere	7990	5,053,309	0	0	0	0	0	0	0	0	
44	Total Other Sources of Funds		5,053,309	0	0	0	0	0	0	0	0	
45	Total Other Sources of Funds		5,053,309	0	0	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
	[See page 29 for references] 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	OTHER USES OF FUNDS (8000)											
46	TRANSFER TO VARIOUS OTHER FUNDS (6100)											
48	Abolishment or Abatement of the Working Cash Fund	8110							5,053,309			
49	Transfer of Working Cash Fund Interest	8120							0			
50	Transfer Among Funds	8130										
51	Transfer of Interest 6	8140										
52	Transfer from Capital Projects Fund to O&M Fund	8150						0				
53	Transfer of Excess Fire Prev & Safety Tax & Interest 3	8160										
54	Proceeds to O&M Fund											
55	Transfer of Excess Accumulated Fire Prev & Safety Bond 3 and Int Proceeds to Debt Service Fund	8170										
56	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400										
57	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500										
58	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600										
59	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700										
60	Transfer to Capital Projects Fund	8800										
61	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
62	Other Uses Not Classified Elsewhere	8980										
63	Total Other Uses of Funds		5,053,309	0	0	0	0	0	5,053,309	0	0	0
64	Total Other Sources/Uses of Fund		(1,703,648)	492,726	3,278,547	430,212	(409,637)	(1,261,885)	(5,053,309)	0	0	0
65	ESTIMATED ENDING FUND BALANCE June 30, 2010								439,633	0	0	0

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
70	Object Name											
71	Salaries	100	12,075,029	901,364		577,732				0	0	13,554,125
72	Employee Benefits	200	3,678,538	119,800		19,020	653,891			0	0	4,471,249
73	Purchased Services	300	1,178,800	545,500	0	310,787				0	0	2,035,087
74	Supplies & Materials	400	582,985	455,250		158,000				0	0	1,194,235
75	Capital Outlay	500	310,400	100,000		293,773				0	0	704,173
76	Other Objects	600	558,985	400	3,532,147	0	0			0	0	4,081,533
77	Non-Capitalized Equipment	700	0	0						0	0	0
78	Termination Benefits	800	726,000							0	0	726,000
79	Total Expenditures		19,111,738	2,122,314	3,532,147	1,357,312	653,891			0	0	26,777,402

SUMMARY OF CASH TRANSACTIONS

A	B	C	D	E	F	G	H	I	J	K	L
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, 2009 ⁷		(5,053,309)	486,449	3,278,547	629,610	(308,506)	(1,261,885)	5,492,942			
4 Total Direct Receipts & Other Sources ⁸		22,461,399	2,128,591	3,532,147	1,157,914	552,760	0	0	0	0	0
5 OTHER RECEIPTS											
6 Interfund Loans Payable (Loans from Other Funds)	411										
7 Interfund Loans Receivable (Repayment of Loans)	141										
8 Notes and Warrants Payable	433										
9 Other Current Assets	169										
10 Total Other Receipts		0	0	0	0	0	0	0	0	0	0
11 Total Direct Receipts, Other Sources, & Other Receipts		22,461,399	2,128,591	3,532,147	1,157,914	552,760	0	0	0	0	0
12 Total Amount Available		17,408,090	2,815,040	6,810,694	1,787,524	244,264	(1,261,885)	5,492,942	0	0	0
13 Total Direct Disbursements & Other Uses ⁹		19,111,738	2,122,314	3,532,147	1,357,312	653,891	0	5,053,309	0	0	0
14 OTHER DISBURSEMENTS											
15 Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141										
16 Interfund Loans Payable (Repayment of Loans)	411										
17 Notes and Warrants Payable	433										
18 Other Current Liabilities	499										
19 Total Other Disbursements		0	0	0	0	0	0	0	0	0	0
20 Total Direct Disbursements, Other Uses, & Other Disbursements		19,111,738	2,122,314	3,532,147	1,357,312	653,891	0	5,053,309	0	0	0
21 ENDING CASH BALANCE ON HAND June 30, 2010 ⁷		(1,703,648)	492,726	3,278,547	430,212	(409,637)	(1,261,885)	439,633	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	13,244,312	1,837,091	3,530,147	366,914	276,130				
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	187,844								
8	FICA and Medicare Only Levies	1150					276,130				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1180									
12	Total Ad Valorem Taxes Levied by District		13,432,156	1,837,091	3,530,147	366,914	552,260	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	325,000								
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1280									
18	Total Payments in Lieu of Taxes		325,000	0	0	0	0	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412				8,000					
44	Regular Transportation Fees from Other Sources (In State)	1413				2,000					
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									

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
	Special Education Transportation Fees from Other Sources (Out of State)	1444									
58											
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		10,000								
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	15,000	1,000	1,500	1,000	500		0		
66	Gain or Loss on Sale of Investments	1520	2,000	500	500						
67	Total Earnings on Investments		17,000	1,500	2,000	1,000	500	0	0	0	0
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612	435,000								
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		435,000								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711									
78	Admissions - Other	1718									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		0	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	240,000								
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		240,000								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		90,000							
96	Contributions and Donations from Private Sources	1920	34,000	196,500		45,000					
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	165,000	3,500							
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									
107	Other Local Revenues (Describe & Itemize)	1999									
108	Total Other Revenue from Local Sources		199,000	290,000	0	50,000	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	14,648,156	2,126,591	3,532,147	427,914	552,760	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
1	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	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
110	Flow-Through Revenue from State Sources	2100									
111	Flow-Through Revenue from Federal Sources	2200									
112	Flow-Through Revenue from State Sources	2300									
113	Other Flow-Through Revenue (Describe & Itemize)	2000	0								
114	Total Flow-Through Receipts/Revenues From One District to Another District		0								
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-6.05)	3001	1,082,076								
118	General State Aid Held Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3098									
121	Total Unrestricted Grants-In-Aid		1,082,076								
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	51,500								
125	Special Education - Extraordinary	3105	310,455								
126	Special Education - Personnel	3110	272,000								
127	Special Education - Orphanage - Individual	3120	24,000								
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145	3,500								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		661,455								
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTE I)	3220									
135	CTE - WECPEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3298									
140	Total Career and Technical Education		0								
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	47,600								
143	Bilingual Ed Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		47,600								
145	State Free Lunch & Breakfast	3360	1,800								
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Education (from GCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3488									
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500									
152	Transportation - Special Education	3510									
153	Transportation - Other (Describe & Itemize)	3598									
154	Total Transportation		0								
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Talent Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	62,559								
159	Reading Improvement Block Grant	3715	84,753								
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K	
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(60) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1												
2												
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	93,540									
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)	3998										
172	Total Restricted Grants-In-Aid	3000	951,707	0	0	730,000	0	0	0	0	0	
173	Total Receipts/Revenues from State Sources		2,033,783	0	0	730,000	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)	4080										
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0	0	0	0	0	0	0	0	
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE											
186	TITLE V											
187	Title V-Innovation and Flexibility Formula	4103										
188	Title V-SEA Projects	4105										
189	Title V-Rural and Low Income Schools (REI)	4107										
190	Title V-Other (Describe & Itemize)	4196										
191	Total Title V		0	0	0	0	0	0	0	0	0	
192	FOOD SERVICE											
193	Breakfast Start-Up	4200										
194	National School Lunch Program	4210	75,000									
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	Food Service - Other (Describe & Itemize)	4289										
200	Total Food Service		75,000									
201	TITLE I											
202	Title I - Low Income	4300										
203	Title I - Low Income - Neglected, Private	4305										
204	Title I - Comprehensive School Reform	4332										
205	Title I - Reading First	4334										
206	Title I - Even Start	4335										
207	Title I - Reading First SEA Funds	4337										
208	Title I - Migrant Education	4340										
209	Title I - Other (Describe & Itemize)	4398										
210	Total Title I		0	0	0	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
211	TITLE IV										
212	Title IV - Safe & Drug Free Schools - Formula	4400	6,965								
213	Title IV - 21st Century	4421									
214	Title IV - Other (Describe & Itemize)	4499									
215	Total Title IV		6,965	0							
216	FEDERAL - SPECIAL EDUCATION										
217	Federal Special Education - Preschool Flow-Through	4600	23,695								
218	Federal Special Education - Preschool Discretionary	4605	508,216								
219	Federal Special Education - IDEA Flow Through/Low Incidence	4620									
220	Federal Special Education - IDEA Room & Board	4625									
221	Federal Special Education - IDEA Discretionary	4630									
222	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
223	Total Federal Special Education		531,911	0							
224	CTE - PERKINS										
225	CTE - Perkins-Title III/E Tech Prep	4770									
226	CTE - Other (Describe & Itemize)	4799									
227	Total CTE - Perkins		0	0							
228	Federal - Adult Education	4810									
229	General State Aid - Education Stabilization	4850									
230	Title I - Low Income	4851									
231	Title I - Neglected, Private	4852									
232	Title I - Delinquent, Private	4853									
233	Title I - School Improvement (Part A)	4854									
234	Title I - School Improvement (Part G)	4855									
235	IDEA - Part B - Preschool	4856									
236	IDEA - Part B - Flow-Through	4857									
237	Title IID - Technology-Formula	4860									
238	Title IID - Technology - Competitive	4861									
239	McKinney-Vento Homeless Education	4862									
240	Child Nutrition Equipment Assistance	4863									
241	Impact Aid Formula Grants	4864									
242	Impact Aid Competitive Grants	4865									
243	Qualified Zone Academy Bond Tax Credits	4866									
244	Qualified School Construction Bond Credits	4867									
245	Build America Bond Tax Credits	4868									
246	Build America Bond Interest Reimbursement	4869									
247	Other ARRA Funds - I	4870									
248	Other ARRA Funds - II	4871									
249	Other ARRA Funds - III	4872									
250	Other ARRA Funds - IV	4873									
251	Other ARRA Funds - V	4874									
252	Other ARRA Funds - VI	4875									
253	Other ARRA Funds - VII	4876									
254	Other ARRA Funds - VIII	4877									
255	Other ARRA Funds - IX	4878									
256	Other ARRA Funds - X	4879									
257	Other ARRA Funds - XI	4880									
258	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
259	Advanced Placement Fee/International Baccalaureate	4904									
260	Emergency Immigrant Assistance	4905									
261	Title III - English Language Acquisition	4909									
262	Learn & Serve America	4910									
263	McKinney Education for Homeless Children	4920									
264	Title II - Eisenhower - Professional Development Formula	4930									
265	Title II - Teacher Quality	4932	47,275								

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
266	Federal Charter Schools	4960									
267	Medicaid Matching Funds - Administrative Outreach	4991	65,000								
268	Medicaid Matching Funds - Fee-For-Service Program	4992									
269	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998									
270	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		726,151	0	0	0	0	0	0	0	0
271	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	726,151	0	0	0	0	0	0	0	0
272	TOTAL DIRECT RECEIPTS/REVENUES		17,408,090	2,128,591	3,532,147	1,157,914	552,760	0	0	0	0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (600)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
1											
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	7,051,024	3,309,575	70,100	435,335	27,000	1,100		1,000	10,895,134
6	Pre-K Programs	1125									0
7	Special Education Programs (Functions 1200 - 1220)	1200	1,642,503	113,040	49,100	18,000	4,500	19,536		725,000	2,571,679
8	Special Education Programs Pre-K	1225									0
9	Remedial and Supplemental Programs K-12	1250									0
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400									0
13	Interscholastic Programs	1500	105,965	3,470		8,000		10,000			127,435
14	Summer School Programs	1600	28,358	415		300					29,073
15	Gifted Programs	1650	182,684	20,680	150			350			203,864
16	Driver's Education Programs	1700									0
17	Bilingual Programs	1800	268,504	2,750	400						272,104
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	Truant Alternative/Opt Ed Programs Private Tuition	1922									0
32	Total Instruction	1000	9,279,038	3,449,930	119,750	462,085	31,500	30,986	0	725,000	14,099,299
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	262,407	27,225	100						289,732
36	Guidance Services	2120	172,018	17,850							189,868
37	Health Services	2130	153,126		250	4,500					157,876
38	Psychological Services	2140	163,867	18,395	150						182,412
39	Speech Pathology & Audiology Services	2150	197,076	41,390	53,000	100					291,566
40	Other Support Services - Pupils (Describe & Itemize)	2180									0
41	Total Support Services - Pupil	2100	948,494	104,860	53,500	4,600	0	0	0	0	1,111,454
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	267,670	11,116	104,115	14,600	257,900				655,401
44	Educational Media Services	2220	246,041	13,471	1,500	57,200	10,500				328,712
45	Assessment & Testing	2230	1,000	15							1,015
46	Total Support Services - Instructional Staff	2200	514,711	24,602	105,615	71,800	268,400	0	0	0	985,128
47	Support Services - General Administration										
48	Board of Education Services	2310			373,213	13,000		15,500			401,713
49	Executive Administration Services	2320	257,185	27,091	10,900	18,000	500	8,000			321,676
50	Special Area Administration Services	2330									0
51	Tort Immunity Services	2360 - 2370									0
52	Total Support Services - General Administration	2300	257,185	27,091	384,113	31,000	500	23,500	0	0	723,389
53	Support Services - School Administration										
54	Office of the Principal Services	2410	809,938	60,880	7,500	5,000		4,000			867,318
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	Total Support Services - School Administration	2400	809,938	60,880	7,500	5,000	0	4,000	0	0	867,318

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(600) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
57	Support Services - Business										
58	Direction of Business Support Services	2510	142,621	10,475	24,000	500		500			178,096
59	Fiscal Services	2520	88,042								88,042
60	Operation & Maintenance of Plant Services	2540									0
61	Pupil Transportation Services	2550									0
62	Food Services	2560	35,000	700	475,063	7,000	10,000				527,763
63	Internal Services	2570									0
64	Total Support Services - Business	2600	265,663	11,175	499,063	7,500	10,000	500	0	0	793,901
65	Support Services - Central										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620									0
68	Information Services	2630									0
69	Staff Services	2640									0
70	Data Processing Services	2660									0
71	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
72	Other Support Services (Describe & Itemize)	2800									0
73	Total Support Services	2000	2,795,991	228,608	1,049,791	119,900	278,900	28,000	0	0	4,501,190
74	COMMUNITY SERVICES (ED)	3000				1,000					11,259
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)										
77	Payments for Regular Programs	4110									0
78	Payments for Special Education Programs	4120						500,000			500,000
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140									0
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
83	Total Payments to Districts and Other Govt Units (In-State)	4100			0			500,000			500,000
84	Payments for Regular Programs - Tuition	4210									0
85	Payments for Special Education Programs - Tuition	4220									0
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0
87	Payments for CTE Programs - Tuition	4240									0
88	Payments for Community College Programs - Tuition	4270									0
89	Payments for Other Programs - Tuition	4280									0
90	Other Payments to In-State Govt Units	4290									0
91	Total Payments to Other Dist & Govt Units - Tuition (In-State)	4200						0			0
92	Payments for Regular Programs - Transfers	4310									0
93	Payments for Special Education Programs - Transfers	4320									0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
95	Payments for CTE Programs - Transfers	4340									0
96	Payments for Community College Program - Transfers	4370									0
97	Payments for Other Programs - Transfers	4380									0
98	Other Payments to In-State Govt Units - Transfers	4390									0
99	Total Payments to Other District & Govt Units - Transfers (In-State)	4300			0			0			0
100	Payments to Other District & Govt Units (Out of State)	4400						500,000			500,000
101	Total Payments to Other District & Govt Units	4000									0
102	DEBT SERVICE (ED)										
103	Debt Service - Interest on Short-Term Debt										0
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Ant Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt	5150									0
109	Total Debt Service - Interest on Short-Term Debt	5100						0			0

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
110	Debt Service - Interest on Long-Term Debt	5200									0
111	Total Debt Service	5000									0
112	PROVISION FOR CONTINGENCIES (ED)	6000									0
113	Total Direct Disbursements/Expenditures		12,075,029	3,676,538	1,179,800	582,985	310,400	559,986	0	726,000	19,111,738
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,703,648)
115											
116	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
117	SUPPORT SERVICES (O&M)										
118	Support Services - Pupil										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	901,364	119,800	545,500	455,250	100,000	400			2,122,314
124	Pupil Transportation Services	2560									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	901,364	119,800	545,500	455,250	100,000	400			2,122,314
127	Other Support Services (Describe & Itemize)	2600									0
128	Total Support Services	2000	901,364	119,800	545,500	455,250	100,000	400			2,122,314
129	COMMUNITY SERVICES (O&M)	3000									0
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
131	Payments to Other Govt Units (In-State)										0
132	Payments for Special Education Programs	4120									0
133	Payments for CTE Program	4140									0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
135	Total Payments to Other Govt Units (In-State)	4100									0
136	Payments to Other Govt Units (Out of State)	4400									0
137	Total Payments to Other District and Govt Unit	4000									0
138	DEBT SERVICE (O&M)										
139	Debt Service - Interest on Short-Term Debt										0
140	Tax Anticipation Warrants	5110									0
141	Tax Anticipation Notes	5120									0
142	Corporate Personal Prop Replacement Tax Anticip Notes	5130									0
143	State Aid Anticipation Certificates	5140									0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
145	Total Debt Service - Interest on Short-Term Debt	5100									0
146	Debt Service - Interest on Long-Term Debt	5200									0
147	Total Debt Service	5000									0
148	PROVISION FOR CONTINGENCIES (O&M)	6000									0
149	Total Direct Disbursements/Expenditures		901,364	119,800	545,500	455,250	100,000	400			2,122,314
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										6,277
151											

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
152	30 - DEBT SERVICE FUND (DS)										
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									
154	DEBT SERVICE (DS)										
155	Debt Service - Interest on Short-Term Debt										
156	Tax Anticipation Warrants	5110									
157	Tax Anticipation Notes	5120									
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130									
159	State Aid Anticipation Certificates	5140									
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
161	Total Debt Service - Interest On Short-Term Debt	5100									
162	Debt Service - Interest on Long-Term Debt	5200						2,423,802			2,423,802
163	Debt Service - Payments of Principal on Long-Term Debt ¹⁵	5300									
164	(Lease/Purchase Principal Retired)	5400						1,108,345			1,108,345
165	Debt Service Other (Describe & Itemize)	5000						3,532,147			3,532,147
166	Total Debt Service	5000									
167	PROVISION FOR CONTINGENCIES (DS)	6000						3,532,147			3,532,147
168	Total Direct Disbursements/Expenditures										
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Other Support Services - Pupils (Describe & Itemize)	2180									
173	Pupil Transportation Services	2550	577,732	19,020	310,787	156,000	293,773				1,357,312
174	Other Support Services (Describe & Itemize)	2900									
175	Total Support Services	2000	577,732	19,020	310,787	156,000	293,773				1,357,312
176	COMMUNITY SERVICES (TR)	3000									
177	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
178	Payments to Other Govt Units (In-State)										
179	Payments for Regular Program	4110									
180	Payments for Special Education Programs	4120									
181	Payments for Adult/Continuing Education Programs	4130									
182	Payments for CTE Programs	4140									
183	Payments for Community College Programs	4170									
184	Other Payments to In-State Govt Units (Describe & Itemize)	4190									
185	Total Payments to Other Govt Units (In-State)	4100									
186	Payments to Other Govt Units (Out-of-State)	4400									
187	(Describe & Itemize)	4000									
188	Total Payments to Other Districts & Govt Units	4000									
189	DEBT SERVICE (TR)										
190	Debt Service - Interest on Short-Term Debt										
191	Tax Anticipation Warrants	5110									
192	Tax Anticipation Notes	5120									
193	Corporate Personal Prop Repl Tax Anticipation Notes	5130									
194	State Aid Anticipation Certificates	5140									
195	Other Interest on Short-Term Debt (Describe and Itemize)	5150									
196	Total Debt Service - Interest On Short-Term Debt	5100									
197	Debt Service - Interest on Long-Term Debt	5200									
198	Debt Service - Payments of Principal on Long-Term Debt ¹⁶	5300									
199	(Lease/Purchase Principal Retired)	5400									
200	Debt Service Other (Describe and Itemize)	5000									
201	Total Debt Service	6000									
202	PROVISION FOR CONTINGENCIES (TR)										
203	Total Direct Disbursements/Expenditures		577,732	19,020	310,787	156,000	293,773				1,357,312
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(199,398)

A	B	C	D	E	F	G	H	I	J	K
Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
80 - MUNICIPAL RETIREMENTS/SOC SEC FUND (MR/SS)										
INSTRUCTION (MR/SS)										
Regular Program	1100		114,900							114,900
Pre-K Programs	1125									0
Special Education Programs (Functions 1200-1220)	1200		88,750							88,750
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250									0
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400									0
Interscholastic Programs	1500		1,745							1,745
Summer School Programs	1600		1,675							1,675
Gifted Programs	1650		2,610							2,610
Driver's Education Programs	1700									0
Bilingual Programs	1800		15,030							15,030
Trauma, Alternative & Optional Programs	1800									0
Total Instruction	1000		224,710							224,710
SUPPORT SERVICES (MR/SS)										
Support Services - Pupil										
Attendance & Social Work Services	2110		4,830							4,830
Guidance Services	2120		2,540							2,540
Health Services	2130		25,150							25,150
Psychological Services	2140		5,485							5,485
Speech Pathology & Audiology Services	2150		3,020							3,020
Other Support Services - Pupils (Describe & Itemize)	2180									0
Total Support Services - Pupil	2100		41,025							41,025
Support Services - Instructional Staff										
Improvement of Instruction Services	2210		33,130							33,130
Educational Media Services	2220		21,275							21,275
Assessment & Testing	2230									0
Total Support Services - Instructional Staff	2200		54,405							54,405
Support Services - General Administration										
Board of Education Services	2310									0
Executive Administration Services	2320		15,140							15,140
Special Area Administrative Services	2330									0
Claims Paid from Self Insurance Fund	2351									0
Workers' Compensation or Workers' Occupation Disease Act Payments	2362									0
Unemployment Insurance Payments	2363									0
Insurance Payments (regular or self-insurance)	2364									0
Risk Management and Claims Services Payments	2365									0
Judgment and Settlements	2366									0
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
Reciprocal Insurance Payments	2368									0
Legal Service	2369									0
Total Support Services - General Administration	2300		15,140							15,140
Support Services - School Administration										
Office of the Principal Services	2410		50,855							50,855
Other Support Services - School Administration (Describe & Itemize)	2490									0
Total Support Services - School Administration	2400		50,855							50,855
Support Services - Business										
Direction of Business Support Services	2510		9,800							9,800
Fiscal Services	2520		16,410							16,410
Facilities Acquisition & Construction Services	2530									0

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
257	Operation & Maintenance of Plant Service	2540		136,956							136,956
258	Pupil Transportation Services	2550		103,890							103,890
259	Food Services	2580		700							700
260	Internal Services	2570									0
261	Total Support Services - Business	2500		267,756							267,756
262	Support Services - Central										
263	Direction of Central Support Services	2610									0
264	Planning, Research, Development & Evaluation Services	2620									0
265	Information Services	2630									0
266	Self Services	2640									0
267	Data Processing Services	2660									0
268	Total Support Services - Central	2600		0							0
269	Other Support Services (Describe & Itemize)	2800									0
270	Total Support Services	2000		428,181							428,181
271	COMMUNITY SERVICES (MR/SS)	3000									0
272	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										0
273	Payments for Special Education Programs	4120									0
274	Payments for Vocational Education Programs	4140									0
275	Total Payments to Other Districts & Govt Units	4000		0							0
276	DEBT SERVICE (MR/SS)										0
277	Debt Service - Interest on Short-Term Debt										0
278	Tax Anticipation Warrants	5110									0
279	Tax Anticipation Notes	5120									0
280	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
281	State Aid Anticipation Certificates	5140									0
282	Other (Describe & Itemize)	5150									0
283	Total Debt Service	8000		0							0
284	PROVISION FOR CONTINGENCIES (MR/SS)	8000									0
285	Total Direct Disbursements/Expenditures			653,891							653,891
286	Excess (Deficiency) of Receipts/Revenues Over										0
287	Disbursements/Expenditures										(101,131)
288	60 - CAPITAL PROJECTS (CP)										0
289	SUPPORT SERVICES (CP)										0
290	Support Services - Business										0
291	Facilities Acquisition & Construction Services	2530									0
292	Other Support Services (Describe & Itemize)	2900									0
293	Total Support Services	2000		0							0
294	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										0
295	Payments to Other Govt Units (In-State)	4100									0
296	Payments to Other Govt Units (In-State)	4120									0
297	Payment for Special Education Programs	4140									0
298	Payment for CTE Programs	4190									0
299	Other Payments to In-State Governmental Units (Describe & Itemize)										0
300	Total Payments to Other Districts & Govt Units	4000		0							0
301	PROVISION FOR CONTINGENCIES (CP)	6000									0
302	Total Direct Disbursements/Expenditures			0							0
303	Excess (Deficiency) of Receipts/Revenues Over										0
304	Disbursements/Expenditures										0
305	70 WORKING CASH FUND (WC)										0
306											

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
307	80 - TORT FUND (TF)										
308	SUPPORT SERVICES - GENERAL ADMINISTRATION										
309	Claims Paid from Self Insurance Fund	2361									0
310	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
311	Unemployment Insurance Payments	2363									0
312	Insurance Payments (regular or self-insurance)	2364									0
313	Risk Management and Claims Services Payments	2365									0
314	Judgment and Settlements	2366									0
315	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
316	Reciprocal Insurance Payments	2368									0
317	Legal Service	2369									0
318	Property Insurance (Building & Grounds)	2371									0
319	Vehicle Insurance (Transportation)	2372									0
320	Total Support Services - General Administration	2000	0	0	0	0	0	0	0	0	0
321	DEBT SERVICE (TF)										
322	Debt Service - Interest on Short-Term Debt										0
323	Tax Anticipation Warrants	5110									0
324	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
325	Other Interest on Short-Term Debt	5150									0
326	Total Debt Service	6000	0	0	0	0	0	0	0	0	0
327	PROVISION FOR CONTINGENCIES (TF)										
328	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
329	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
330											0
331	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
332	SUPPORT SERVICES (FP&S)										
333	Support Services - Business										0
334	Facilities Acquisition & Construction Services	2530									0
335	Operation & Maintenance of Plant Service	2540									0
336	Total Support Services - Business	2600	0	0	0	0	0	0	0	0	0
337	Other Support Services (Describe & Itemize)	2600									0
338	Total Support Services	2000	0	0	0	0	0	0	0	0	0
339	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
340	Other Payments to In-State Govt Units (Describe & Itemize)	4180									0
341	Total Payments to Other Districts & Govt Units (FP&S)	4000	0	0	0	0	0	0	0	0	0
342	DEBT SERVICE (FP&S)										
343	Debt Service - Interest on Short-Term Debt										0
344	Tax Anticipation Warrants	5110									0
345	Other Interest on Short-Term Debt	5150									0
346	Total Debt Service - Interest on Short-Term Debt	6100	0	0	0	0	0	0	0	0	0
347	Debt Service - Interest on Long-Term Debt	6200									0
348	Total Debt Service	6000	0	0	0	0	0	0	0	0	0
349	PROVISIONS FOR CONTINGENCIES (FP&S)										
350	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
351	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

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

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

Lemont-Bromberek CSD 113A 14016113A02

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only

	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
Direct Revenues	17,408,090	2,128,591	1,157,914		20,694,595
Direct Expenditures	19,111,738	2,122,314	1,357,312		22,591,364
Difference	(1,703,648)	6,277	(199,398)		(1,896,769)
Estimated Fund Balance - June 30, 2010	(1,703,648)	492,726	430,212	439,633	(341,077)

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)

A deficit reduction plan is required if the local board of education adopts (or amends) the 2009-10 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).

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.

The deficit reduction plan, if required, is developed using ISBE guidelines and format.

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	C	D	E	F	G
			DEFICIT REDUCTION PLAN				
			ESTIMATED BUDGET				
			FY2009-10				
1	2	3	4	5	6	7	8
1	2	3	4	5	6	7	8
	Lemont-Bromberek CSD 113A	14016113A02					
	District Number						
6	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		(5,053,309)	486,449	629,610	5,492,942	1,555,692
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	14,648,156	2,128,591	427,914	0	17,204,661
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0
11	STATE SOURCES	3000	2,033,783	0	730,000	0	2,763,783
12	FEDERAL SOURCES	4000	726,151	0	0	0	726,151
13	Total Receipts/Revenues		17,408,090	2,128,591	1,157,914	0	20,694,595
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	14,099,289				14,099,289
16	SUPPORT SERVICES	2000	4,501,190	2,122,314	1,357,312		7,980,816
17	COMMUNITY SERVICES	3000	11,259	0	0		11,259
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	500,000	0	0		500,000
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		19,111,738	2,122,314	1,357,312		22,591,364
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,703,648)	6,277	(199,398)	0	(1,896,769)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		5,053,309	0	0	0	5,053,309
25	OTHER USES OF FUNDS (8000)		0	0	0	5,053,309	5,053,309
26	TOTAL OTHER SOURCES/USES OF FUNDS		5,053,309	0	0	(5,053,309)	0
27	ESTIMATED ENDING FUND BALANCE		(1,703,648)	492,726	430,212	439,633	(341,077)

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	H	I	J	K	L
1							
2							
3	Lemont-Bromberek CSD 113A	14016113A02					
4	District Number						
5							
ESTIMATED BUDGET FY2010-11							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		(1,703,648)	492,726	430,212	439,633	(341,077)
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	14,648,156	2,128,591	627,312		17,404,059
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000	2,033,783	0	730,000		2,763,783
12	FEDERAL SOURCES	4000	726,151				726,151
13	Total Receipts/Revenues		17,408,090	2,128,591	1,357,312	0	20,893,993
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	13,599,289				13,599,289
16	SUPPORT SERVICES	2000	4,501,190	2,122,314	1,357,312		7,980,816
17	COMMUNITY SERVICES	3000	11,259				11,259
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	500,000				500,000
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		18,611,738	2,122,314	1,357,312		22,091,364
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,203,648)	6,277	0	0	(1,197,371)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		(2,907,295)	499,003	430,212	439,633	(1,538,448)

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	M	N	O	P	Q
ESTIMATED BUDGET FY2011-12							
1							
2							
3	Lemont-Bromberek CSD 113A	14016113A02					
4	District Number						
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		(2,907,296)	499,003	430,212	439,633	(1,538,448)
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	14,794,637	2,149,877	627,312		17,571,826
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000	2,033,783		730,000		2,763,783
12	FEDERAL SOURCES	4000	726,151				726,151
13	Total Receipts/Revenues		17,554,571	2,149,877	1,357,312	0	21,061,760
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	12,099,289				12,099,289
16	SUPPORT SERVICES	2000	4,451,190	2,122,314	1,357,312		7,930,816
17	COMMUNITY SERVICES	3000	11,259				11,259
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	500,000				500,000
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		17,061,738	2,122,314	1,357,312		20,541,364
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		492,833	27,563	0	0	520,396
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		(2,414,463)	526,566	430,212	439,633	(1,018,052)

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	R	S	T	U	V
		ESTIMATED BUDGET FY2012-13					
1							
2							
3	Lemont-Bromberek CSD 113A	14016113A02					
4	District Number						
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		(2,414,463)	526,566	430,212	439,633	(1,018,052)
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	14,794,637	2,149,877	627,312		17,571,826
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000	2,033,783		730,000		2,763,783
12	FEDERAL SOURCES	4000	726,151				726,151
13	Total Receipts/Revenues		17,554,571	2,149,877	1,357,312	0	21,061,760
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	11,599,289				11,599,289
16	SUPPORT SERVICES	2000	4,451,190	2,122,314	1,357,312		7,930,816
17	COMMUNITY SERVICES	3000	11,259				11,259
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	500,000				500,000
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		16,561,738	2,122,314	1,357,312		20,041,364
22	Excess of Receipts/Revenue Over(Under) Disbursements/Expenditures		992,833	27,563	0	0	1,020,396
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		(1,421,630)	554,129	430,212	439,633	2,344

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	W	X	Y	Z
Lemont-Bromberek CSD 113A 14016113A02						
District Number						
BUDGET ADDENDUM - DEFICIT REDUCTION PLAN						
ESTIMATED BUDGET						
Date of Adoption: (Enter as MM/DD/YY)						
		FY2009-10	FY2010-11	FY2011-12	FY2012-13	
6	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	1,555,692	(341,077)	(1,538,448)	(1,018,052)	
8	RECEIPTS/REVENUES					
9	LOCAL SOURCES	17,204,661	17,404,059	17,571,826	17,571,826	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	0	0	0	0	
11	STATE SOURCES	2,763,783	2,763,783	2,763,783	2,763,783	
12	FEDERAL SOURCES	726,151	726,151	726,151	726,151	
13	Total Receipts/Revenues	20,694,595	20,893,993	21,061,760	21,061,760	
14	DISBURSEMENTS/EXPENDITURES					
15	INSTRUCTION	14,099,289	13,599,289	12,099,289	11,599,289	
16	SUPPORT SERVICES	7,980,816	7,980,816	7,930,816	7,930,816	
17	COMMUNITY SERVICES	11,259	11,259	11,259	11,259	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	500,000	500,000	500,000	500,000	
19	DEBT SERVICES	0	0	0	0	
20	PROVISION FOR CONTINGENCIES	0	0	0	0	
21	Total Disbursements/Expenditures	22,591,364	22,091,364	20,541,364	20,041,364	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures	(1,896,769)	(1,197,371)	520,396	1,020,396	
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)	5,053,309	0	0	0	
25	OTHER USES OF FUNDS (8000)	5,053,309	0	0	0	
26	TOTAL OTHER SOURCES/USES OF FUNDS	0	0	0	0	
27	ESTIMATED ENDING FUND BALANCE	(341,077)	(1,538,448)	(1,018,052)	2,344	

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2010 through Fiscal Year 2013

Lemont-Bromberek CSD 113A

14016113A02

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/2010/budget.htm

1. Background and Narrative of Budget Reductions:

District 113 A has been deficit spending for the last 7 years. Annually the administration along with the Board of Education has been looking to trim expenditures in all funds. The only area that has not been scrutinized is the Education Fund that includes specifically salaries and benefits. To be more competitive the Board of Education has continued to improve their ability to attract and retain quality teachers through their salary and benefit program. Now that the district needs to establish a Deficit Reduction Plan as part of the budget process, the Board and Administration have employed the following internal and community processes to help prioritize action on the financial situation:

- Employed the services of PMA, Stifel Nicholas, George K. Baum and other financial planning firms for advice, financial planning and information;
- Instituted a District Dialogue community engagement program to inform and gather input from the community on programs and to inform the community concerning the financial outlook for the district;
- Considered running a referendum for operating funds in 2006-07 but decide to wait till a later date;
- Analyzed and restructured the transportation division of the district;
- Analyzed and rebid food service contract;
- Negotiated labor agreements with the teachers union, support staff union and the support staff association that represents the custodians, bus drivers, maintenance and grounds keeper;
- Analyzed and renegotiated the health, dental and life insurance benefits program for all employee groups; and
- Monitored class size and implemented uniform staffing model district wide.

2. Assumptions Used in the Deficit Reduction Plan:

The following assumptions were used in formulating the Deficit Reduction Plan:

Revenue:

- Revenue projected to be flat for FY 2010 - 2013;
- Tax collection projected at 98% per 3 yr. avg.;
- State (4%) and Federal (1%) revenue will continue at current levels;
- Local Revenue (86.7%) will continue to be the largest portion of revenue for the district;
- Interest Income will be minimal;
- No new sources of revenue unless a referendum is sent to the public;
- Cash flow issues will still be present to cover bills and
- May need to use Tax Anticipation Notes or a Line of Credit with a Bank for Cash Flow at sometime during this Deficit Reduction Plan

Revenue Enhancements Considered When Designing the Plan:

Long Term Strategies:

- Maximize Federal Grant Monies;
- Maximize State Aid;
- Maximize State Categorical Funds;
- Pursue Tax Increment Finance & Land Cash Monies;
- Maximize Interest Income-Work with PMA to maximize;
- Consider Going to the Public for an Operating Rate increase for the Education Fund – Referendum Fall, 2010 or Spring, 2011; and
- Establish a School District Foundation

Short Term Strategies:

- Increase Student Textbook Fees-progressive throughout the three year plan;
- Increase Student Technology Fees- progressive throughout the three year plan;
- Increase Building Usage Fees to Public-Increase based upon supervision and utility costs;
- Implement Student Activity Fees-Fee to cover cost of sponsor and travel if appropriate;
- Negotiate Exclusive Pop Contracts-Estimated \$15,000 annually;
- Negotiate Student Picture Contract –Estimated \$5,000 annually; and
- Pursue Private Grant Monies-

- Foundation Levels for General State Aid:

Assumptions:

- General State Aid will be flat due to declining enrollment pattern;
- The district will continue to use the alternative method of calculating general state aid; and
- Only a small portion of the funding for the school district (4%) can be anticipated from General State Aid

- Equal Assessed Valuation and Tax Rates:

- With economic conditions volatile growth in EAV is anticipated but minimally;
- The growth in new EAV is estimated at 1 % for the next 3 years;
- Tax collection is estimated at 98% if collection rates remain constant;
- New construction in housing and commercial will be limited;
- Consumer Price Index is estimated to be flat;
- Options for possible tax referendum have been considered (operating, working cash funds, combination of the two, general obligation bonds for maintenance and operations expenses); and
- Tax rate to cover bond and interest payments will increase should EAV decrease with reassessment.

- Employee Salaries and Benefits:

- Labor agreements are in place with all employee groups;
- The agreement with the Lemont-Bromberek Council of IFT/AFT Local 604 will continue until 2011. Average increases in salary on the salary schedule is 5% that includes step and new money;
- The agreement with the Lemont-Bromberek Council Support Staff of AFT Local 604 will continue until 2011. Average increases in salary on the salary schedule is 5% that includes step and new money;
- The agreement with the Lemont-Bromberek District 113A Support Staff Association for language until 2012 and for salaries until 2010. Average increases in salary on the salary schedule is 5% that includes step and new money;
- Non-affiliated employees have been given the same benefit and salary increases as their counterparts who are covered under the above labor agreements (5%);
- Administrative costs have been scrutinized and will only increase 1.32% for the FY 2010 school year. An administrative salary schedule has been developed that is tied to the top teacher's salary and is in force until 2011;
- Benefit program including health, dental and life insurance has been analyzed and, through better network services bids, will see an estimated decrease in costs to the district of approximately \$300,000.00;
- The superintendent has taken a voluntary salary freeze for the FY 2010 school year; and
- Through negotiations of upcoming labor contracts the district will work with the employee unions to help curb expenditures including areas of salary and benefits.

- Short and Long Term Borrowing:

- The district will be considering passing a resolution to partially abate the working cash fund into the education fund;
- The district will be considering passing a resolution to begin the use of the following:
 - o tax anticipation warrants;
 - o borrowing money from a bank in lieu of tax anticipation warrants;
 - o issuing tax anticipation notes as a means of securing operating funds if tax anticipation warrants are not used;
 - o corporate personal property replacement tax notes if applicable;
- The district is considering continuing the working cash fund using working cash bonds; and
- The district is considering fire prevention, safety, environmental, and energy conservation bonds.

- Educational Impact:

The district, even with the implementation of this deficit reduction plan, assures the community that the district will have the ability to meet the minimum requirements of the state and federal guidelines that include sound and lawful educational practices and programs. With that being said any cuts or reductions in expenditures is seen to have an effect on the educational programs and courses offered to our students. Decreased services will result in less individual academic attention for students, less interaction with staff and less likely to meet the needs of every student.

- Other Assumptions:

Guidelines for Expenditures:

1. Meet Federal and State laws, mandates and/or school code;
2. Academic Achievement and Accountability systems must be met
3. Board of Education Goals & District Dialogue Recommendations
4. Technology Plan: Enhancement for Academics and Productivity for Students & Staff
5. Maintenance & Facilities: Necessary maintenance and repair
6. Other prioritized items

Expenditure Reductions Considered:

Expenditure reductions considered that have been identified to date that may be included in the reduction plan should additional resources not become available is as follows:

- o Decrease in any additional overtime;
- o Decrease in supplies and paper;
- o Decrease in programs like art, music, band and extra-curricular activities;
- o Middle School Team Plan time reduced;
- o Collaborative Time in the Elementary Schools reduced;
- o Teacher planning time reduced;
- o Unfunded mandates such as Gifted and RTI decreased;
- o Class size increased incrementally to meet expenditure reductions;
- o Decreasing summer school to minimum level that is mandated;
- o After school activities move to fee based or eliminated;
- o Staff Development trimmed including travel to conferences and purchase of trainer time;
- o Curriculum Cycle modified to lessen purchase of materials and books;
- o Delay purchase of assessment materials like MAP, DIBELS and others;
- o Technology equipment purchase or lease modified;
- o Minimize additional contract days for personnel who work beyond the traditional school year;
- o Paraprofessional reductions to minimum per IEP needs
- o Length of school day to minimum time per School Code;
- o Reduction in administrative positions who serve staff and students;
- o Substitutes for IEP meetings minimized;
- o Decrease in custodians and maintenance personnel;
- o Minimal Reading and ELL Services for students; and
- o Decrease or elimination of the Exploratory Program at the Middle School

Parameters for Expenditure Reductions:

In determining which programs, services or courses are decreased, modified or eliminated the following parameters will be used:

- o Least disruptive to the core program for students;
- o Will not compromise the safety and security of the students, parents and community;
- o Allocation of resources driven by achievement data and needs;
- o Best practices should be sought from a range of sources;
- o Reduce employees through attrition whenever possible;
- o Optimize reductions in reoccurring expenses; and
- o Use the previous year's budget as a basis for yearly reductions.

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only. It is intended for use during the budgeting process to estimate the district's percent increase of FY2010 budgeted expenditures over FY2009 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: **Lemont-Bromberek CSD 113A**

RCDT Number: **00-000-0000-00**

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2009			Budgeted Expenditures, Fiscal Year 2010		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	333,688		333,688	321,676		321,676
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	159,576		159,576	178,096	0	178,096
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0			0
8. Totals		493,264	0	493,264	499,772	0	499,772
9. Estimated Percent Increase (Decrease) for FY2010 (Budgeted) over FY2009 (Actual)							1%

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5 The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 45).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 63).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-6 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to private facilities. See Function 4100 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)

CHECK FOR ERRORS	
<p>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.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Deficit reduction plan is required.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	Budget Plan Completed
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Line 28), must equal (Funds 10, 20 & 40 - Acct 8130 - Line 51).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Line 29), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Line 52).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Funds 30 - Acct 7400 - Line 38) must equal (Funds 10, 20 & 60 - Acct 8400 Line 56).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Line 39) must equal (Funds 10, 20 & 60 - Acct 8500 - Line 57).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Line 40) must equal (Funds 10 & 20 - Acct 8600 - Line 58).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Line 41) must equal (Funds 10 & 20 - Acct 8700 - Line 59).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Line 42) must equal (Fund 10 & 20, Acct 8800 - Line 60).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2009, (CashSum 4, All Funds - line 3), cannot be negative.	
Educational Fund (10)	Check Error
Operations & Maintenance Fund (20)	OK
Debt Service Fund (30)	OK
Transportation Fund (40)	OK
Municipal Retirement/Social Security Fund (50)	Check Error
Capital Projects Fund (60)	Check Error
Working Cash Fund (70)	OK
Tort (80)	OK
Fire Prevention & Safety Fund (90)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2010, (Page CashSum 4 - All Funds - Line 21), cannot be negative.	
Educational Fund (10)	Check Error!
Operations & Maintenance Fund Balance (20)	OK
Debt Service Fund (30)	OK
Transportation Fund (40)	OK
Municipal Retirement/Social Security Fund (50)	Check Error!
Capital Projects Fund (60)	Check Error!
Working Cash Fund (70)	OK
Tort (80)	OK
Fire Prevention & Safety Fund (90)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4 - Line 10), must equal Other Disbursements, (Page CashSum 4, Line19).	
Interfund Loans Payable (Funds 10 thru 60, 80, 90 - Acct 411 - Line 6) must equal Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Line 15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Line 7) must equal Interfund Loans Payable (Funds 10 thru 60, 80 & 90 - Acct 411 - Line 16).	OK

End of Balancing