

Al Malley

P O Box 463
Downers Grove, Illinois 60515

AM5616@ADL.COM

February 5, 2010

Lemont Bromberek Consolidated School District 113A
Administration Building
16100 W 127th Street
Lemont, IL 60439

Dear Sir or Madam:

This is a request for information under the Illinois Freedom of Information act, 5 ILCS 140.

I request a copy of the following items be provided to me:

1. A transactional detail with descriptions of what constituted the line item identified as "Audit Adjustments" totaling \$273,109.45 as shown on page two of the 1/20/2010 treasurer's report. It was indicated at the January 27, 2010 board of education meeting that this information was already available.
2. The analysis showing the projected savings for insurance benefits as presented by Group Alternatives. The document(s) I seek should include actual expenditures for insurance and projections to substantiate the savings that was discussed at the January 27th Board of Education meeting.
3. The contract, resume and pay structure for the Treasurer that was approved at the January 27th 2010 Board of Education meeting. Feel free to redact any personal identifying information such as social security number, telephone number and home address. If any document is not yet available send what is available and the expected date for the remaining document(s)

I understand that the Act permits a public body to charge a reasonable copying fee, after the first 50 pages, not to exceed the actual cost of reproduction and not including the costs of any search or review of records, 5 ILCS 140/6. I am willing to pay fees for this request up to a maximum of \$15 00. If you estimate that the fees will exceed this limit, please inform me first. If the documents are in an electronic format, I would prefer delivery electronically.

This request is not for a commercial purpose

I look forward to hearing from you in writing within five working days, as required by the Act. 5 ILCS 140(3)

Sincerely,



Al Malley

RESPONSE TO REQUEST PERMITTING RECORDS INSPECTION

February 10, 2010

Mr. Al Malley
P.O. Box 463
Downers Grove, IL. 60515

Mr. Al Malley:

As per your request received on February 5, 2010, to inspect and/or be given a copy of the records described in the said request. Attached are the following documents that were requested.

1. A transactional detail with descriptions of what constituted the line item identified as "Audit Adjustments", attached is a list of the audit adjustments as presented by Knutte & Associates.

The request for the analysis showing the projected savings for insurance benefits as presented by Group Alternatives, the District does not have such a document.

The contract, resume and pay structure for the Treasurer that was approved at the January 27, 2010 Board of Education meeting, an executed contract which contains the pay structure has not been received by the District as of February 12, 2010.

If you should have any further questions, please contact me.

A handwritten signature in blue ink that reads "Robert D. Beckwith". The signature is fluid and cursive, with a large initial 'R' and 'B'.

Robert D. Beckwith, Business Manager

2/14/2009 10:17AM

entry #	Status	Account/Code	Description	Debit	Credit
JE 1	Posted	10-3999-000000	TRS On Behalf Contributions		2,018,126.55
		10-4190-000000	TRS On Behalf Payments	2,018,126.55	
			To record TRS and THIS on-behalf contributions		
JE 2	Posted	10-0000-256000	In-Kind Commodities Expense	21,293.32	
		10-0000-426000	In-Kind Commodities Revenue		21,293.32
		10-0000-256000	In-Kind Commodities Expense	2,737.63	
		10-0000-426000	In-Kind Commodities Revenue		2,737.63
			To record commodities received and fruits and vegetables (DOD).		
JE 3	Posted	30-0000-514061	CABS Dist. Bond Levy	57,668.05	
		30-0000-514061	2001A Dist. Bond Levy	52,026.25	
		30-0000-514061	2001B Dist. Bond Levy	25,241.58	
		30-0000-001010	Bond and Interest Cash		25,235.00
		30-0000-520061	1955 CABS Dist. Bond Levy		241,858.50
		30-0000-520061	2001A Dist. Bond Levy	75,000.00	
		30-0000-520061	2001B Dist. Bond Levy	57,157.62	
			To adjust long term debt		
AJE 4	Posted	10-0000-111022	Health Ins. District Unrestrict		220,911.78
		10-0010-195100	97Insurance Premiums	196,343.62	
		10-0000-111021	TRS District Unrestrict	59,338.76	
		10-0000-111011	Cert. Salary Dist.		
		10-0101-300000	Cash in Bank		34,770.60
			To adjust salaries related accounts.		
AJE 5	Posted	99-2000-200700	Unfunded Pension Obligation		1,348,111.00
		99-0000-005000	Prior Period Adjustment	327,829.00	
		99-5000-400000	Change in Pension Obligation	1,020,282.00	
			GASB 34 - To record unfunded pension obligation		
AJE 6	Posted	99-2000-200500	Debt - ST		24,112.65
		99-5000-10000	Bond Payments Made		1,082,232.57
		99-2000-200600	Debt - LT	1,106,345.22	
			GASB 34 - To record debt items		
AJE 7	Posted	10-0010-199100	Other Local Revenues		60,593.66
		10-0011-111100	General Levy - CY	60,593.66	
			To record cash received in lieu of property taxes		
AJE 8	Posted	10-0011-111100	General Levy - CY		1,212.67
		10-0011-155100	Interest on Taxes	1,212.67	
			To reclass property tax payments to the correct account		
AJE 9	Posted	10-0011-111100	General Levy - CY	238,198.11	
		10-0101-300000	Cash in Bank		238,198.11
		20-0011-111100	General Levy - CY		251,564.78
		20-0101-300000	Cash in Bank	251,564.78	
		50-0011-111100	General Levy - CY		38,574.95
		50-0101-300000	Cash in Bank	38,574.95	
		40-0011-111100	General Levy - CY		20,219.92
		40-0101-300000	Cash in Bank	20,219.92	
		10-0011-114100	8Special Ed Levy, Current	18,557.86	
		10-0101-300000	Cash in Bank		18,557.86
		30-0011-111110	BOND AND INTEREST	53,603.65	
		30-0000-001010	Bond and Interest Cash		53,603.65
			To reclass property taxes between funds		
AJE 10	Posted	10-0101-300000	Cash in Bank	6,171.91	
		10-0010-1510	Interest Earnings		6,146.44
		10-0012-155100	Interest on Taxes		25.47
		10-0101-300000	Cash in Bank	4,585.73	
		10-0101-300000	Cash in Bank	934.51	
		10-0010-1510	Interest Earnings		5,520.24
			To record interest income not recorded to the general ledger		

Lemont Bromberek Combined School District 113A
 Journal Entries Report : Adjusting Entries
 June 30, 2009

12/14/2009 10:17AM

Entry #	Status	Account/Code	Description	Debit	Credit
AJE 11	Posted	10-0030-311000 10-0040-4850	General State Aid GSA Stimulus	49,380.46	49,380.46
			To reclass ARRA General State Aid revenue		
AJE 12	Posted	10-0030-323100 10-0010-199100	SPED - Personnel Other Local Revenues	19,815.56	19,815.56
			To reclass amount received from Southwest Cook County Coop for Special Education to other local source revenue		
AJE 13	Posted	99-1000-30000 99-1000-40000 99-5000-30000	Buildings Equipment CAPITAL EXPENDITURES	191,423.28 337,302.83	528,726.11
			GASB 34 - To record capital asset additions		
AJE 14	Posted	99-5000-20000 99-1000-20500 99-1000-30500 99-1000-40500 99-1000-50500	Depreciation A/D Land Impr A/D Buildings A/D Equipment A/D Transportation Eq	1,448,405.84	582.12 1,189,365.02 253,925.56 4,533.14
			GASB 34 - To record depreciation expense		
AJE 15	Posted	10-0101-300000 10-0010-160200 10-0101-300000 10-0010-160200	Cash in Bank Food Sales Cash in Bank Food Sales	14,577.47 182.60	14,577.47 182.60
			To record food sales previously unrecorded to the general ledger		
AJE 16	Posted	60-0459-000000 60-0101-300000	Miscellaneous Cash in Bank	1.00	1.00
			For presentation purposes.		
AJE 17	Posted	10-0455-500000 10-0459-000000 10-0101-300000	ANNUITY PAYABLE CHARITY Cash in Bank	15,380.07	3,430.00 11,950.07
			To clean up withholding accounts		
AJE 18	Posted	10-0101-300000 10-0000-111011	Cash in Bank Cert. Salary Dist.	291,281.73	291,281.73
			To adjust cash and salaries per client e-mail		
AJE 19	Posted	95-0101-300000 95-0480-000000	Cash Due to Activity Organizations	74,903.58	74,903.58
			To record student activity funds		
TOTALS				8,156,261.77	8,156,261.77