

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

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

District Name: Bement CUSD 5
District RCDT No: 39-074-0050-26

If your FY14 AFR states that you need to do a deficit reduction plan and your FY15 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Bement CUSD 5, County of Piatt, State of Illinois, for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015

WHEREAS the Board of Education of Bement CUSD 5, County of Piatt, 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 13th day of August, 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 17th day of September, 2014 by a roll call vote of 6 Yeas, and 0 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
Jodi Wright	
Janice Larson	
Valerie A. Steeger	
Chad Smith	
[Signature]	
[Signature]	

* 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.

BUDGET SUMMARY

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	
1											
Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.											
2											
ESTIMATED BEGINNING FUND BALANCE JULY 1, 2014 ¹											
3		15,127	43,122	11,773	12,244	127,214	47,194	300,806	15,189	30,621	
4											
RECEIPTS/REVENUES											
5	1000	1,907,972	308,018	225,369	112,769	87,340	36,000	28,192	195,034	28,192	
LOCAL SOURCES											
6	2000	0	0	0	0	0	0	0	0	0	
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE											
7	3000	527,631	0	0	194,000	0	0	0	0	0	
DISTRICT TO ANOTHER DISTRICT											
8	4000	146,539	0	0	0	0	0	0	0	0	
STATE SOURCES											
9		2,582,142	308,018	225,369	306,769	87,340	36,000	28,192	195,034	28,192	
FEDERAL SOURCES											
10	3998	2,582,142	308,018	225,369	306,769	87,340	36,000	28,192	195,034	28,192	
Total Direct Receipts/Revenues ²											
11		1,850,372	329,500	223,414	300,000	32,215	25,000		200,500	24,500	
Receipts/Revenues for "On Behalf" Payments ²											
12	1000	1,850,372	329,500	223,414	300,000	32,215	25,000		200,500	24,500	
Total Disbursements/Expenditures											
13	2000	579,404	0	0	0	0	0	0	0	0	
DISBURSEMENTS/EXPENDITURES											
14	3000	294,000	0	0	0	0	0	0	0	0	
INSTRUCTION											
15	4000	284,000	0	0	0	0	0	0	0	0	
SUPPORT SERVICES											
16	6000	0	0	0	0	0	0	0	0	0	
COMMUNITY SERVICES											
17	8000	0	0	0	0	0	0	0	0	0	
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS											
18		2,723,776	329,500	223,414	300,000	92,338	25,000		200,500	24,500	
FEDERAL SERVICES											
19		2,723,776	329,500	223,414	300,000	92,338	25,000		200,500	24,500	
DEBT SERVICES											
20	4180	0	0	0	0	0	0	0	0	0	
PROVISION FOR CONTINGENCIES											
21		2,723,776	329,500	223,414	300,000	92,338	25,000		200,500	24,500	
Total Direct Disbursements/Expenditures ³											
22		(141,634)	(21,482)	1,955	6,769	(4,998)	11,000	28,192	(5,466)	3,692	
Disbursements/Expenditures for "On Behalf" Payments ²											
23		(141,634)	(21,482)	1,955	6,769	(4,998)	11,000	28,192	(5,466)	3,692	
Total Disbursements/Expenditures											
24											
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures											
25											
OTHER SOURCES/USES OF FUNDS											
26	7110	0	0	0	0	0	0	0	0	0	
PERMANENT TRANSFER FROM VARIOUS FUNDS											
27	7110	0	0	0	0	0	0	0	0	0	
Abolishment the Working Cash Fund ¹⁶											
28	7120	0	0	0	0	0	0	0	0	0	
Abatement of the Working Cash Fund ¹⁶											
29	7130	0	0	0	0	0	0	0	0	0	
Transfer of Working Cash Fund Interest											
30	7140	0	0	0	0	0	0	0	0	0	
Transfer Among Funds											
31	7150	0	0	0	0	0	0	0	0	0	
Transfer of Interest											
32	7160	0	0	0	0	0	0	0	0	0	
Transfer from Capital Projects Fund to O&M Fund											
33	7170	0	0	0	0	0	0	0	0	0	
Transfer of Excess Fire Prev & Safety Tax & Interest ³											
34											
Proceeds to O&M Fund											
35	7210		0	0	0			300,000	0	0	
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a}											
36	7220		0	0	0			0	0	0	
Proceeds to Debt Service Fund											
37	7230		0	0	0			0	0	0	
SALE OF BONDS (7200)											
38	7300		0	0	0			0	0	0	
Principal on Bonds Sold ⁴											
39	7400		0	0	0			0	0	0	
Premium on Bonds Sold											
40	7500		0	0	0			0	0	0	
Accrued Interest on Bonds Sold											
41	7600		0	0	0			0	0	0	
Sale or Compensation for Fixed Assets ⁵											
42	7700		0	0	0			0	0	0	
Transfer to Debt Service to Pay Principal on Capital Leases											
43	7800		0	0	0			0	0	0	
Transfer to Debt Service Fund to Pay Interest on Capital Leases											
44	7900		0	0	0			0	0	0	
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds											
45	7900		0	0	0			0	0	0	
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds											
46			0	0	0			0	0	0	
Transfer to Capital Projects Fund											
47			0	0	0			0	0	0	
ISBE Loan Proceeds											
48			0	0	0			0	0	0	
Other Sources Not Classified Elsewhere											
49			0	0	0			0	0	0	
Total Other Sources of Funds ⁸											

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
	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	Begin entering data on EstRev 5.10 and EstExp 11-17 tabs.											
2												
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³	8160										
55	Proceeds to O&M Fund											
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	8980										
79	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		0	0	0	0	0	0	300,000	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2015		(126,507)	21,640	13,728	19,013	122,216	58,194	628,997	9,662	34,313	

SUMMARY OF EXPENDITURES (by Major Object)												
	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)	Total By Object
82												
83												
84												
85												
86	Object Name											
87	Salaries	100	1,729,231	139,000						158,500	0	2,026,731
88	Employee Benefits	200	379,017	30,000			92,338			0	0	501,365
89	Purchased Services	300	528,800	108,000	0	300,000		25,000		42,000	20,000	1,023,800
90	Supplies & Materials	400	83,728	37,500							4,500	125,728
91	Capital Outlay	500	3,000	15,000							0	18,000
92	Other Objects	600		0	223,414						0	223,414
93	Non-Capitalized Equipment	700		0							0	0
94	Termination Benefits	800		0							0	0
95	Total Expenditures		2,723,776	328,500	223,414	300,000	92,338	25,000		200,500	24,500	3,919,028

SUMMARY OF CASH TRANSACTIONS

	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	BEGINNING CASH BALANCE ON HAND July 1, 2014 ⁷		5,127	43,122	11,773	12,244	127,214	47,194	300,805	15,158	30,621
4	Total Direct Receipts & Other Sources ⁸		2,582,142	308,018	225,369	306,769	87,340	36,000	328,192	195,034	28,192
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411	136,507								
7	Interfund Loans Receivable (Repayment of Loans)	411									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		136,507	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		2,718,649	308,018	225,369	306,769	87,340	36,000	328,192	195,034	28,192
12	Total Amount Available		2,723,776	351,140	237,142	319,013	214,554	83,194	628,997	210,192	56,813
13	Total Direct Disbursements & Other Uses ⁹		2,723,776	329,500	223,414	300,000	92,338	25,000	0	200,500	24,500
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141							136,507		
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	136,507	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		2,723,776	329,500	223,414	300,000	92,338	25,000	136,507	200,500	24,500
21	ENDING CASH BALANCE ON HAND June 30, 2015 ⁷		0	21,640	13,728	19,013	122,216	58,194	492,480	9,692	34,313

ESTIMATED RECEIPTS/REVENUES

	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											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	1,736,640	296,018	225,369	112,769	87,340	0	28,192	195,034	28,192
6	Leasing Purposes Levy ¹²	1130	17,704								
7	Special Education Purposes Levy	1140	22,554								
8	FICA and Medicare Only Levies	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		1,776,898	296,018	225,369	112,769	87,340	0	28,192	195,034	28,192
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	500								
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	75,799								
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		76,299	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									
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									

	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											
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					0					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	1,000								
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		1,000		0	0	0	0	0	0	0
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	20,000								
70	Sales to Pupils - Breakfast	1612	200								
71	Sales to Pupils - A la Carte	1613	1,000								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	725								
74	Other Food Service (Describe & Itemize)	1680									
75	Total Food Service		21,925								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	12,500								
78	Admissions - Other	1719	300								
79	Fees	1720	8,000								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1780									
82	Total District/School Activity Income		20,800		0						
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	7,500								
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	1,800								
92	Other (Describe & Itemize)	1880									
93	Total Textbooks		9,300								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910									
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983						36,000			
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993	1,750								
107	Other Local Revenues (Describe & Itemize)	1999		12,000							
108	Total Other Revenue from Local Sources		1,750	12,000	0	0	0	36,000	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	1,907,972	308,018	225,369	112,769	87,340	36,000	28,192	195,034	28,192

ESTIMATED RECEIPTS/REVENUES

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)
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
110										
111	2100									
112	2200									
113	2300									
114	2000	0	0	0	0	0				
RECEIPTS/REVENUES FROM STATE SOURCES										
UNRESTRICTED GRANTS-IN-AID										
116										
117	3001	387,103								
118	3002									
119	3005									
120	3099									
121		387,103	0	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID										
SPECIAL EDUCATION										
124	3100									
125	3105	55,000								
126	3110	750								
127	3120									
128	3130									
129	3145									
130	3199									
131		55,750	0	0	0	0				
CAREER AND TECHNICAL EDUCATION (CTE)										
132	3200									
133	3220	6,478								
134	3225									
135	3235									
136	3240									
137	3270									
138	3298									
139										
140		6,478	0	0	0	0				
BILINGUAL EDUCATION										
141	3305									
142	3310									
143		0								
144		1,000								
145	3360	4,700								
146	3365									
147	3370									
148	3410									
149	3499									
TRANSPORTATION										
150	3500									
151	3510									
152	3599									
153										
154		0	0	0	0	0				
155	3610									
156	3660									
157	3695									
158	3705	73,200								
159	3715									
160	3720									
161	3725									
162	3726									
					34,000					
					160,000					
					194,000	0				

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	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1												
2												
163	Chicago General Education Block Grant	3766										
164	Chicago Educational Services Block Grant	3767										
165	School Safety & Educational Improvement Block Grant	3775										
166	Technology - Technology for Success	3780										
167	Slate Charter Schools	3815										
168	Extended Learning Opportunities - Summer Bridges	3825										
169	Infrastructure Improvements - Planning/Construction	3920										
170	School Infrastructure - Maintenance Projects	3925										
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999										
172	Total Restricted Grants-In-Aid	3000	140,528	0	0	194,000	0	0	0	0	0	
173	Total Receipts/Revenues from State Sources		527,831	0	0	194,000	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)	4090										
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 VI											
187	Title VI - Innovation and Flexibility Formula	4100										
188	Title VI - SEA Projects	4105										
189	Title VI - Rural Education Initiative (REI)	4107	14,000									
190	Title VI - Other (Describe & Itemize)	4199										
191	Total Title VI		14,000	0	0	0	0	0	0	0	0	
192	FOOD SERVICE											
193	Breakfast Start-Up Expansion	4200										
194	National School Lunch Program	4210	47,000									
195	Special Milk Program	4215										
196	School Breakfast Program	4220	10,200									
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		57,200									
202	TITLE I											
203	Title I - Low Income	4300	45,161									
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		45,161	0	0	0	0	0	0	0	0	

ESTIMATED RECEIPTS/REVENUES

	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											
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	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600									
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through	4620									
221	Federal Special Education - IDEA Room & Board	4625									
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		0	0	0	0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title III E Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0	0	0	0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title II D - Technology - Formula	4860									
239	ARRA - Title II D - Technology - Competitive	4861									
240	ARRA - McKinney - Verito 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 (LIPIEP)	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	25,178								

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	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
268	Federal Charter Schools	4960									
269	Medicaid Matching Funds - Administrative Outreach	4991	5,000								
270	Medicaid Matching Funds - Fee For-Service Program	4992									
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		146,539	0	0	0	0	0	0	0	0
273	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	146,539	0	0	0	0	36,000	28,192	0	0
274	TOTAL DIRECT RECEIPTS/REVENUES		2,582,142	308,018	225,369	306,769	87,340	36,000	28,192	195,034	28,192

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	(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											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	1,086,125	247,500	62,000	50,000	3,000				1,448,625
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	54,650	11,600	2,500	750					69,500
8	Special Education Programs (Functions 1200 - 1220)	1200	24,100	8,710	4,500	1,000					38,310
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250									0
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	78,718	22,711	500	12,778					114,707
14	Interscholastic Programs	1500	125,000	24,430	18,700	11,100					179,230
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800									0
19	Tuant 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									0
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	Tuant Alternative/Opt Ed Programs Private Tuition	1922									0
33	Total Instruction¹⁴	1000	1,368,593	314,951	88,200	75,628	3,000	0	0	0	1,850,372
34	SUPPORT SERVICES (ED)										
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110									0
37	Guidance Services	2120	52,500	0	400	750					53,650
38	Health Services	2130	0	0	0	0					0
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	52,500	0	400	750	0	0	0	0	53,650
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210									0
45	Educational Media Services	2220	45,886	12,010	1,500	3,000					62,396
46	Assessment & Testing	2230									0
47	Total Support Services - Instructional Staff	2200	45,886	12,010	1,500	3,000	0	0	0	0	62,396
48	Support Services - General Administration										
49	Board of Education Services	2310			21,000	1,750					22,750
50	Executive Administration Services	2320	94,702	18,500	8,500	1,500					123,202
51	Special Area Administration Services	2330									0
52	Tort Immunity Services	2360 - 2370									0
53	Total Support Services - General Administration	2300	94,702	18,500	29,500	3,250	0	0	0	0	145,952
54	Support Services - School Administration										
55	Office of the Principal Services	2410	118,550	27,976	2,700	100					149,326
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	118,550	27,976	2,700	100	0	0	0	0	149,326

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
58	Support Services - Business										
59	Direction of Business Support Services	2510									0
60	Fiscal Services	2520	49,000	5,580	22,500	1,000					78,080
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550									0
63	Food Services	2560			90,000						90,000
64	Internal Services	2570									0
65	Total Support Services - Business	2500	49,000	5,580	112,500	1,000	0	0	0	0	169,080
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	2680									0
72	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
73	Other Support Services (Describe & Itemize)	2900									
74	Total Support Services	2000	360,638	64,066	146,600	8,100	0	0	0	0	579,404
75	COMMUNITY SERVICES (ED)	3000									
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			294,000						294,000
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			294,000			0			294,000
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220									0
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						0			0
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			294,000
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

ESTIMATED DISBURSEMENTS/EXPENDITURES

	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											
111	Debt Service - Interest on Long-Term Debt	5200									0
112	Total Debt Service	5000									0
113	PROVISION FOR CONTINGENCIES (ED)	6000									0
114	Total Direct Disbursements/Expenditures		1,729,231	379,017	528,800	83,728	3,000	0	0	0	2,723,776
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(141,634)
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	139,000	30,000	108,000	37,500	15,000				329,500
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	139,000	30,000	108,000	37,500	15,000	0	0	0	329,500
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	139,000	30,000	108,000	37,500	15,000	0	0	0	329,500
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
137	Payments to Other Govt Units (Out of State)	4400									0
138	Total Payments to Other District and Govt Unit	4000									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 Rep'l 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
147	Debt Service - Interest on Long-Term Debt	5200									0
148	Total Debt Service	5000									0
149	PROVISION FOR CONTINGENCIES (O&M)	6000									0
150	Total Direct Disbursements/Expenditures		139,000	30,000	108,000	37,500	15,000	0	0	0	329,500
151	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(21,482)
153	30 - DEBT SERVICE FUND (DS)										
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 Rep'l 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

ESTIMATED DISBURSEMENTS/EXPENDITURES

ESTIMATED DISBURSEMENTS/EXPENDITURES

	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											
163	Debt Service - Interest on Long-Term Debt	5200						145,000			145,000
164	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired) ¹⁵	5300						78,414			78,414
165	Debt Service Other (Describe & Itemize)	5400									0
166	Total Debt Service	5000			0			223,414			223,414
167	PROVISION FOR CONTINGENCIES (DS)	6000									0
168	Total Direct Disbursements/Expenditures							223,414			223,414
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,955
171	40 - TRANSPORTATION FUND (TR)										
172	SUPPORT SERVICES (TR)										
173	Support Services - Pupils	2190									0
174	Other Support Services - Pupils (Describe & Itemize)										0
175	Support Services - Business				300,000						300,000
176	Pupil Transportation Services	2650									0
177	Other Support Services (Describe & Itemize)	2900									0
178	Total Support Services	2000	0	0	300,000	0	0	0	0	0	300,000
179	COMMUNITY SERVICES (TR)	3060									0
180	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
181	Payments to Other Govt Units (In-State)										0
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)	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										0
193	Tax Anticipation Warrants	5110									0
194	Tax Anticipation Notes	5120									0
195	Corporate Personal Prop Repl 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 (Lease/Purchase Principal Retired) ¹⁶	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		0	0	300,000	0	0	0	0	0	300,000
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										6,769
206											
207	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
208	INSTRUCTION (MR/SS)										
209	Regular Program	1100		20,500							20,500
210	Pre-K Programs	1125		4,235							4,235
211	Special Education Programs (Functions 1200-1220)	1200		3,280							3,280
212	Special Education Programs Pre-K	1225									0
213	Remedial and Supplemental Programs K-12	1250									0
214	Remedial and Supplemental Programs Pre-K	1275									0
215	Adult/Continuing Education Programs	1300									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
216	CTE Programs	1400		1,100							1,100
217	Interscholastic Programs	1500		3,100							3,100
218	Summer School Programs	1600									0
219	Gifted Programs	1650									0
220	Driver's Education Programs	1700									0
221	Bilingual Programs	1800									0
222	Traumat Alternative & Optional Programs	1900									0
223	Total Instruction	1000		32,215							32,215
224	SUPPORT SERVICES (WRSS)										
225	Support Services - Pupil										
226	Attendance & Social Work Services	2110									0
227	Guidance Services	2120		935							935
228	Health Services	2130		4,153							4,153
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		5,088							5,088
233	Support Services - Instructional Staff										
234	Improvement of Instruction Services	2210									0
235	Educational Media Services	2220		615							615
236	Assessment & Testing	2230									0
237	Total Support Services - Instructional Staff	2200		615							615
238	Support Services - General Administration										
239	Board of Education Services	2310									0
240	Executive Administration Services	2320		1,900							1,900
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 Service	2369									0
251	Total Support Services - General Administration	2300		1,900							1,900
252	Support Services - School Administration										
253	Office of the Principal Services	2410		16,000							16,000
254	Other Support Services - School Administration (Describe & Itemize)	2490									0
255	Total Support Services - School Administration	2400		16,000							16,000
256	Support Services - Business										
257	Direction of Business Support Services	2510									0
258	Fiscal Services	2520		7,950							7,950
259	Facilities Acquisition & Construction Services	2530									0
260	Operation & Maintenance of Plant Service	2540		28,100							28,100
261	Pupil Transportation Services	2550		470							470
262	Food Services	2560									0
263	Internal Services	2570									0
264	Total Support Services - Business	2500		36,520							36,520

ESTIMATED DISBURSEMENTS/EXPENDITURES

A	B	C	D	E	F	G	H	I	J	K
Description	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1										
2										
265										
266										
267										
268										
269										
270										
271										
272										
273										
274										
275										
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309										
310										
311										
312										
313										
314										
315										
316										
317										

ESTIMATED DISBURSEMENTS/EXPENDITURES

	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											
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	125,000								125,000
319	Reciprocal Insurance Payments	2368									0
320	Legal Services	2369			8,000						8,000
321	Property Insurance (Building & Grounds)	2371			34,000						34,000
322	Vehicle Insurance (Transportation)	2372									0
323	Total Support Services - General Administration	2000	158,500	0	42,000	0	0	0	0	0	200,500
324	DEBT SERVICE (FP&S)										
325	Debt Service - Interest on Short-Term Debt										0
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	6000									0
330	PROVISION FOR CONTINGENCIES (TF)										
331	Total Direct Disbursements/Expenditures	6000	158,500	0	42,000	0	0	0	0	0	200,500
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(5,466)
333											
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
335	SUPPORT SERVICES (FP&S)										
336	Support Services - Business										0
337	Facilities Acquisition & Construction Services	2530									0
338	Operation & Maintenance of Plant Service	2540			20,000	4,500					24,500
339	Total Support Services - Business	2500	0	0	20,000	4,500	0	0	0	0	24,500
340	Other Support Services (Describe & Itemize)	2800									0
341	Total Support Services	2000	0	0	20,000	4,500	0	0	0	0	24,500
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 (FP&S)	4000	0	0	0	0	0	0	0	0	0
345	DEBT SERVICE (FP&S)										
346	Debt Service - Interest on Short-Term Debt										0
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	0	0	0	0	0	0	0
350	Debt Service - Interest on Long-Term Debt	5200									0
	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	5300									0
351	Total Debt Service	5000	0	0	0	0	0	0	0	0	0
352	Total Direct Disbursements/Expenditures	6000	158,500	0	42,000	4,500	0	0	0	0	200,500
353	PROVISIONS FOR CONTINGENCIES (FP&S)										
354	Total Direct Disbursements/Expenditures	6000	158,500	0	42,000	4,500	0	0	0	0	200,500
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,692

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

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

	A	B	C	D	E	F
1						
2	Bement CUSD 5	39074005026				
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	2,582,142	308,018	306,769	28,192	3,225,121
6	Direct Expenditures	2,723,776	329,500	300,000		3,353,276
7	Difference	(141,634)	(21,482)	6,769	28,192	(128,155)
8	Estimated Fund Balance - June 30, 2015	(126,507)	21,640	19,013	628,997	543,143
9	Unbalanced budget, however, a deficit reduction plan is not required at this time.					
10						
11						
12	A deficit reduction plan is required if the local board of education adopts (or amends) the 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).					
13	Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.					
14	The 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.					
15	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 FY2014-15							
			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
1			15,127	43,122	12,244	300,805	371,298
2							
3	Bement CUSD 5 39074005026		1,907,972	308,018	112,769	28,192	2,356,951
4	District Number	Acct No.					
5		1000					
6		2000	0	0	0	0	0
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	3000	527,631	0	194,000	0	721,631
8	RECEIPTS/REVENUES	4000	146,539	0	0	0	146,539
9	LOCAL SOURCES		2,582,142	308,018	306,769	28,192	3,225,121
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT						
11	STATE SOURCES						
12	FEDERAL SOURCES						
13	Total Receipts/Revenues						
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	1,850,372				1,850,372
16	SUPPORT SERVICES	2000	579,404	329,500	300,000		1,208,904
17	COMMUNITY SERVICES	3000	0	0	0		0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	294,000	0	0		294,000
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		2,723,776	329,500	300,000		3,353,276
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(141,634)	(21,482)	6,769	28,192	(128,155)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	300,000	300,000
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	300,000	300,000
27	ESTIMATED ENDING FUND BALANCE		(126,507)	21,640	19,013	628,997	543,143

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	H	I	J	K	L
			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
1							
2							
3	Bement CUSD 5	39074005026					
4	District Number						
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		(126,507)	21,640	19,013	628,997	543,143
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES						
15	INSTRUCTION	Funct No.					
16	SUPPORT SERVICES	1000					0
17	COMMUNITY SERVICES	2000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	3000					0
19	DEBT SERVICES	4000					0
20	PROVISION FOR CONTINGENCIES	5000					0
21	Total Disbursements/Expenditures	5000	0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		(126,507)	21,640	19,013	628,997	543,143

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	M	N	O	P	Q
			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
1							
2							
3	Bement CUSD 5	39074005026					
4	District Number						
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		(126,507)	21,640	19,013	628,997	543,143
8	RECEIPTS/REVENUES						
9	LOCAL SOURCES	Acct No.					
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	1000					0
11	STATE SOURCES	2000					0
12	FEDERAL SOURCES	3000					0
13	Total Receipts/Revenues	4000	0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES						
15	INSTRUCTION	Funct No.					
16	SUPPORT SERVICES	1000					0
17	COMMUNITY SERVICES	2000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	3000					0
19	DEBT SERVICES	4000					0
20	PROVISION FOR CONTINGENCIES	5000					0
21	Total Disbursements/Expenditures	6000	0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		(126,507)	21,640	19,013	628,997	543,143

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	R	S	T	U	V
ESTIMATED BUDGET FY2017-18							
1							
2							
3	Bement CUSD 5	39074005026					
4	District Number						
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		(126,507)	21,640	19,013	628,997	543,143
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		(126,507)	21,640	19,013	628,997	543,143

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	W	X	Y	Z
Bement CUSD 5 39074005026 District Number						
SUMMARY						
BUDGET ADDENDUM - DEFICIT REDUCTION PLAN						
ESTIMATED BUDGET						
Date of Adoption: (Enter as MM/DD/YY)						
			FY2014-15	FY2015-16	FY2016-17	FY2017-18
6	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		371,298	543,143	543,143	543,143
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	2,356,951	0	0	0
10	FLOW THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	721,631	0	0	0
12	FEDERAL SOURCES	4000	146,539	0	0	0
13	Total Receipts/Revenues		3,225,121	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	1,850,372	0	0	0
16	SUPPORT SERVICES	2000	1,208,904	0	0	0
17	COMMUNITY SERVICES	3000	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	294,000	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		3,353,276	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(128,155)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		300,000	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		300,000	0	0	0
27	ESTIMATED ENDING FUND BALANCE		543,143	543,143	543,143	543,143

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2015 through Fiscal Year 2018

Bement CUSD 5 39074005026

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/2014/budget.htm

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

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

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of 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)

		Estimated Actual Expenditures, Fiscal Year 2014			Budgeted Expenditures, Fiscal Year 2015		
Description	Funct. No.	(10)	(20)	Total	(10)	(20)	Total
		Educational	Operations & Maintenance		Educational	Operations & Maintenance	
1. Executive Administration Services	2320	122,866		122,866	123,202		123,202
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
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		122,866	0	122,866	123,202	0	123,202
9. Estimated Percent Increase (Decrease) for FY2015 (Budgeted) over FY2014 (Actual)							0%

School District Name: **Bement CUSD 5**
 RCDT Number: **39-074-0050-26**

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.
- 3^a 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 100.50.
- 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 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 private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)